

# Sources of Receipts or Revenue

# 1997

Issued August 2000

EC97S62S-LS

## 1997 Economic Census

*Health Care and Social Assistance*

Subject Series



U S C E N S U S B U R E A U

*Helping You Make Informed Decisions*

U.S. Department of Commerce  
Economics and Statistics Administration  
U.S. CENSUS BUREAU



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## **1997 Economic Census** *Health Care and Social Assistance* Subject Series



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-- Not applicable for this report.

# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

## ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

## RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

## GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

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required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

## **BASIS OF REPORTING**

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

## **DOLLAR VALUES**

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

### **Reports in Print and Electronic Media**

All results of the 1997 Economic Census are available on the Census Bureau Internet site ([www.census.gov](http://www.census.gov)) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

### **Special Tabulations**

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673  
Service Sector Statistics Division 301-457-2668

## **HISTORICAL INFORMATION**

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

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## SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at [www.census.gov/econguide](http://www.census.gov/econguide). More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at [www.census.gov/econ/www/history.html](http://www.census.gov/econ/www/history.html).

## ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.	V	Represents less than 50 vehicles or .05 percent.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.	X	Not applicable.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.	Y	Disclosure withheld because of insufficient coverage of merchandise lines.
N	Not available or not comparable.	Z	Less than half the unit shown.
Q	Revenue not collected at this level of detail for multiestablishment firms.	a	0 to 19 employees.
S	Withheld because estimates did not meet publication standards.	b	20 to 99 employees.
		c	100 to 249 employees.
		e	250 to 499 employees.
		f	500 to 999 employees.
		g	1,000 to 2,499 employees.
		h	2,500 to 4,999 employees.
		i	5,000 to 9,999 employees.
		j	10,000 to 24,999 employees.
		k	25,000 to 49,999 employees.
		l	50,000 to 99,999 employees.
		m	100,000 employees or more.
		p	10 to 19 percent estimated.
		q	20 to 29 percent estimated.
		r	Revised.
		s	Sampling error exceeds 40 percent.
		nec	Not elsewhere classified.
		nsk	Not specified by kind.
		–	Represents zero (page image/print only).
		(CC)	Consolidated city.
		(IC)	Independent city.

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# Health Care and Social Assistance

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## SCOPE

The Health Care and Social Assistance sector (sector 62) of the 1997 Economic Census comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

## GENERAL

A list of reports that provide statistics on sector 62 follows.

**Geographic area reports.** There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax,

each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

**Sources of receipts or revenue report.** This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

**Establishment and firm size (including legal form of organization) report.** This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

**Miscellaneous subjects report.** This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

**ZIP Code report.** This report presents data for establishments with payroll by United States ZIP Code.

## GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

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(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

#### **COMPARABILITY OF THE 1992 AND 1997 CENSUSES**

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

#### **DISCLOSURE**

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>62</b>	<b>Health care &amp; social assistance</b> .....	<b>531 069</b>	<b>418 602 207</b>	<b>100.0</b>	<b>X</b>
<b>621</b>	<b>Ambulatory health care services</b> .....	<b>440 200</b>	<b>310 012 321</b>	<b>100.0</b>	<b>69.6</b>
5000	Patient care receipts .....	420 503	274 001 867	88.4	54.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	56 041	15 532 323	5.0	X
5002	All other laboratory receipts .....	12 807	3 871 075	1.2	X
5003	Diagnostic radiology, imaging, and ultrasound .....	66 498	20 351 958	6.6	X
5004	All other patient care .....	401 176	234 246 511	75.6	X
5150	Home health care services .....	16 315	20 535 470	6.6	X
5350	Receipts from sales of blood and blood products, organs, and tissues .....	544	1 110 747	.4	X
5400	Receipts from ambulance services .....	2 453	4 103 697	1.3	X
8550	Rental and leasing of goods and equipment .....	7 449	516 327	.2	68.0
8551	Rental and leasing of medical equipment .....	4 678	439 724	.1	X
8552	Rental and leasing of all other goods and equipment .....	3 204	76 600	Z	X
8600	Merchandise sales .....	54 293	6 844 235	2.2	68.3
8619	Prescription and nonprescription drugs .....	11 020	2 268 632	.7	X
8621	Optical goods .....	18 087	3 473 296	1.1	X
8622	Orthopedic appliances .....	15 154	189 019	.1	X
8623	All other sales of medical equipment and supplies to patients .....	14 785	494 516	.2	X
8624	Other merchandise sales .....	7 399	418 769	.1	X
8940	All other receipts .....	23 906	2 899 978	.9	67.1
8968	All other amounts received from providing services to patients and others .....	22 546	2 290 644	.7	X
8972	All other amounts received from providing services to patients and others .....	1 359	609 326	.2	X
<b>6211</b>	<b>Offices of physicians</b> .....	<b>195 449</b>	<b>171 629 179</b>	<b>100.0</b>	<b>69.5</b>
5000	Patient care receipts .....	195 449	167 529 627	97.6	55.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	40 559	6 471 362	3.8	X
5002	All other laboratory receipts .....	7 317	992 574	.6	X
5003	Diagnostic radiology, imaging, and ultrasound .....	34 627	13 687 728	8.0	X
5004	All other patient care .....	185 196	146 377 963	85.3	X
8550	Rental and leasing of goods and equipment .....	3 806	95 949	.1	67.7
8551	Rental and leasing of medical equipment .....	2 135	51 337	Z	X
8552	Rental and leasing of all other goods and equipment .....	1 946	44 611	Z	X
8600	Merchandise sales .....	16 856	2 253 750	1.3	68.5
8619	Prescription and nonprescription drugs .....	5 390	1 282 658	.7	X
8621	Optical goods .....	4 258	562 876	.3	X
8622	Orthopedic appliances .....	4 313	91 584	.1	X
8623	All other sales of medical equipment and supplies to patients .....	4 354	156 225	.1	X
8624	Other merchandise sales .....	1 974	160 405	.1	X
8940	All other receipts .....	14 061	1 749 853	1.0	67.7
8968	All other amounts received from providing services to patients and others .....	14 061	1 749 853	1.0	X
<b>62111</b>	<b>Offices of physicians</b> .....	<b>195 449</b>	<b>171 629 179</b>	<b>100.0</b>	<b>69.5</b>
5000	Patient care receipts .....	195 449	167 529 627	97.6	55.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	40 559	6 471 362	3.8	X
5002	All other laboratory receipts .....	7 317	992 574	.6	X
5003	Diagnostic radiology, imaging, and ultrasound .....	34 627	13 687 728	8.0	X
5004	All other patient care .....	185 196	146 377 963	85.3	X
8550	Rental and leasing of goods and equipment .....	3 806	95 949	.1	67.7
8551	Rental and leasing of medical equipment .....	2 135	51 337	Z	X
8552	Rental and leasing of all other goods and equipment .....	1 946	44 611	Z	X
8600	Merchandise sales .....	16 856	2 253 750	1.3	68.5
8619	Prescription and nonprescription drugs .....	5 390	1 282 658	.7	X
8621	Optical goods .....	4 258	562 876	.3	X
8622	Orthopedic appliances .....	4 313	91 584	.1	X
8623	All other sales of medical equipment and supplies to patients .....	4 354	156 225	.1	X
8624	Other merchandise sales .....	1 974	160 405	.1	X
8940	All other receipts .....	14 061	1 749 853	1.0	67.7
8968	All other amounts received from providing services to patients and others .....	14 061	1 749 853	1.0	X
<b>621111</b>	<b>Offices of physicians (except mental health specialists)</b> .....	<b>185 094</b>	<b>168 251 883</b>	<b>100.0</b>	<b>69.5</b>
5000	Patient care receipts .....	185 094	164 219 438	97.6	56.1
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	39 668	6 244 208	3.7	X
5002	All other laboratory receipts .....	7 312	989 181	.6	X
5003	Diagnostic radiology, imaging, and ultrasound .....	34 500	13 662 472	8.1	X
5004	All other patient care .....	174 841	143 323 577	85.2	X
8550	Rental and leasing of goods and equipment .....	3 725	95 140	.1	67.7
8551	Rental and leasing of medical equipment .....	2 124	51 323	Z	X
8552	Rental and leasing of all other goods and equipment .....	1 875	43 816	Z	X
8600	Merchandise sales .....	16 776	2 245 509	1.3	68.5
8619	Prescription and nonprescription drugs .....	5 389	1 282 046	.8	X
8621	Optical goods .....	4 250	562 704	.3	X
8622	Orthopedic appliances .....	4 313	91 584	.1	X
8623	All other sales of medical equipment and supplies to patients .....	4 330	156 122	.1	X
8624	Other merchandise sales .....	1 917	153 051	.1	X
8940	All other receipts .....	13 474	1 691 796	1.0	67.6
8968	All other amounts received from providing services to patients and others .....	13 474	1 691 796	1.0	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>621112</b>	<b>Offices of physicians, mental health specialists</b> .....	<b>10 355</b>	<b>3 377 296</b>	<b>100.0</b>	<b>72.0</b>
5000	Patient care receipts .....	10 355	3 310 189	98.0	40.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	890	227 154	6.7	X
5003	Diagnostic radiology, imaging, and ultrasound .....	127	25 256	.7	X
5004	All other patient care .....	10 355	3 054 386	90.4	X
8550	Rental and leasing of goods and equipment .....	81	809	Z	62.7
8551	Rental and leasing of medical equipment .....	11	14	Z	X
8552	Rental and leasing of all other goods and equipment .....	71	795	Z	X
8600	Merchandise sales .....	80	8 241	.2	72.0
8621	Optical goods .....	8	172	Z	X
8623	All other sales of medical equipment and supplies to patients .....	24	103	Z	X
8624	Other merchandise sales .....	57	7 354	.2	X
8940	All other receipts .....	587	58 057	1.7	71.3
8968	All other amounts received from providing services to patients and others .....	587	58 057	1.7	X
<b>6212</b>	<b>Offices of dentists</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>100.0</b>	<b>71.2</b>
5000	Patient care receipts .....	114 178	48 337 211	99.7	49.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	5 766	793 980	1.6	X
5002	All other laboratory receipts .....	1 439	65 961	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	10 789	336 370	.7	X
5004	All other patient care .....	114 178	47 140 900	97.2	X
8550	Rental and leasing of goods and equipment .....	946	22 251	Z	69.7
8551	Rental and leasing of medical equipment .....	473	11 674	Z	X
8552	Rental and leasing of all other goods and equipment .....	527	10 577	Z	X
8600	Merchandise sales .....	3 117	34 075	.1	70.3
8619	Prescription and nonprescription drugs .....	1 434	5 150	Z	X
8622	Orthopedic appliances .....	307	9 972	Z	X
8623	All other sales of medical equipment and supplies to patients .....	1 654	7 421	Z	X
8624	Other merchandise sales .....	609	11 532	Z	X
8940	All other receipts .....	1 067	88 500	.2	68.8
8968	All other amounts received from providing services to patients and others .....	1 067	88 500	.2	X
<b>62121</b>	<b>Offices of dentists</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>100.0</b>	<b>71.2</b>
5000	Patient care receipts .....	114 178	48 337 211	99.7	49.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	5 766	793 980	1.6	X
5002	All other laboratory receipts .....	1 439	65 961	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	10 789	336 370	.7	X
5004	All other patient care .....	114 178	47 140 900	97.2	X
8550	Rental and leasing of goods and equipment .....	946	22 251	Z	69.7
8551	Rental and leasing of medical equipment .....	473	11 674	Z	X
8552	Rental and leasing of all other goods and equipment .....	527	10 577	Z	X
8600	Merchandise sales .....	3 117	34 075	.1	70.3
8619	Prescription and nonprescription drugs .....	1 434	5 150	Z	X
8622	Orthopedic appliances .....	307	9 972	Z	X
8623	All other sales of medical equipment and supplies to patients .....	1 654	7 421	Z	X
8624	Other merchandise sales .....	609	11 532	Z	X
8940	All other receipts .....	1 067	88 500	.2	68.8
8968	All other amounts received from providing services to patients and others .....	1 067	88 500	.2	X
<b>621210</b>	<b>Offices of dentists</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>100.0</b>	<b>71.2</b>
5000	Patient care receipts .....	114 178	48 337 211	99.7	49.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	5 766	793 980	1.6	X
5002	All other laboratory receipts .....	1 439	65 961	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	10 789	336 370	.7	X
5004	All other patient care .....	114 178	47 140 900	97.2	X
8550	Rental and leasing of goods and equipment .....	946	22 251	Z	69.7
8551	Rental and leasing of medical equipment .....	473	11 674	Z	X
8552	Rental and leasing of all other goods and equipment .....	527	10 577	Z	X
8600	Merchandise sales .....	3 117	34 075	.1	70.3
8619	Prescription and nonprescription drugs .....	1 434	5 150	Z	X
8622	Orthopedic appliances .....	307	9 972	Z	X
8623	All other sales of medical equipment and supplies to patients .....	1 654	7 421	Z	X
8624	Other merchandise sales .....	609	11 532	Z	X
8940	All other receipts .....	1 067	88 500	.2	68.8
8968	All other amounts received from providing services to patients and others .....	1 067	88 500	.2	X
<b>6213</b>	<b>Offices of other health practitioners</b> .....	<b>88 886</b>	<b>28 282 299</b>	<b>100.0</b>	<b>68.5</b>
5000	Patient care receipts .....	88 886	24 626 992	87.1	51.5
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	3 866	319 896	1.1	X
5002	All other laboratory receipts .....	877	16 897	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	15 268	343 166	1.2	X
5004	All other patient care .....	88 886	23 947 033	84.7	X
8550	Rental and leasing of goods and equipment .....	1 814	43 174	.2	67.3
8551	Rental and leasing of medical equipment .....	1 319	33 218	.1	X
8552	Rental and leasing of all other goods and equipment .....	584	9 954	Z	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6213</b>	<b>Offices of other health practitioners—Con.</b>				
8600	Merchandise sales .....	31 509	3 394 050	12.0	67.2
8619	Prescription and nonprescription drugs .....	2 896	64 019	.2	X
8621	Optical goods .....	13 739	2 900 261	10.3	X
8622	Orthopedic appliances .....	10 424	85 280	.3	X
8623	All other sales of medical equipment and supplies to patients .....	7 410	158 202	.6	X
8624	Other merchandise sales .....	4 261	186 288	.7	X
8940	All other receipts .....	4 555	218 083	.8	67.4
8968	All other amounts received from providing services to patients and others .....	4 555	218 083	.8	X
<b>62131</b>	<b>Offices of chiropractors .....</b>	<b>30 487</b>	<b>6 570 083</b>	<b>100.0</b>	<b>62.1</b>
5000	Patient care receipts .....	30 487	6 411 288	97.6	45.1
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	1 255	87 710	1.3	X
5002	All other laboratory receipts .....	408	7 945	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	11 649	252 868	3.8	X
5004	All other patient care .....	30 487	6 062 765	92.3	X
8550	Rental and leasing of goods and equipment .....	822	10 310	.2	59.8
8551	Rental and leasing of medical equipment .....	646	5 368	.1	X
8552	Rental and leasing of all other goods and equipment .....	209	4 942	.1	X
8600	Merchandise sales .....	11 752	114 305	1.7	59.9
8619	Prescription and nonprescription drugs .....	1 835	16 033	.2	X
8622	Orthopedic appliances .....	7 748	23 478	.4	X
8623	All other sales of medical equipment and supplies to patients .....	4 999	29 183	.4	X
8624	Other merchandise sales .....	2 711	45 611	.7	X
8940	All other receipts .....	1 303	34 180	.5	61.9
8968	All other amounts received from providing services to patients and others .....	1 303	34 180	.5	X
<b>621310</b>	<b>Offices of chiropractors .....</b>	<b>30 487</b>	<b>6 570 083</b>	<b>100.0</b>	<b>62.1</b>
5000	Patient care receipts .....	30 487	6 411 288	97.6	45.1
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	1 255	87 710	1.3	X
5002	All other laboratory receipts .....	408	7 945	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	11 649	252 868	3.8	X
5004	All other patient care .....	30 487	6 062 765	92.3	X
8550	Rental and leasing of goods and equipment .....	822	10 310	.2	59.8
8551	Rental and leasing of medical equipment .....	646	5 368	.1	X
8552	Rental and leasing of all other goods and equipment .....	209	4 942	.1	X
8600	Merchandise sales .....	11 752	114 305	1.7	59.9
8619	Prescription and nonprescription drugs .....	1 835	16 033	.2	X
8622	Orthopedic appliances .....	7 748	23 478	.4	X
8623	All other sales of medical equipment and supplies to patients .....	4 999	29 183	.4	X
8624	Other merchandise sales .....	2 711	45 611	.7	X
8940	All other receipts .....	1 303	34 180	.5	61.9
8968	All other amounts received from providing services to patients and others .....	1 303	34 180	.5	X
<b>62132</b>	<b>Offices of optometrists .....</b>	<b>17 875</b>	<b>6 361 839</b>	<b>100.0</b>	<b>70.6</b>
5000	Patient care receipts .....	17 875	3 376 438	53.1	50.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	996	124 223	2.0	X
5002	All other laboratory receipts .....	75	3 330	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	51	971	Z	X
5004	All other patient care .....	17 875	3 247 914	51.1	X
8550	Rental and leasing of goods and equipment .....	256	4 113	.1	62.8
8551	Rental and leasing of medical equipment .....	201	2 595	Z	X
8552	Rental and leasing of all other goods and equipment .....	70	1 517	Z	X
8600	Merchandise sales .....	13 850	2 957 096	46.5	69.7
8619	Prescription and nonprescription drugs .....	541	23 952	.4	X
8621	Optical goods .....	13 720	2 898 996	45.6	X
8622	Orthopedic appliances .....	14	2 707	Z	X
8623	All other sales of medical equipment and supplies to patients .....	155	7 382	.1	X
8624	Other merchandise sales .....	282	24 059	.4	X
8940	All other receipts .....	785	24 192	.4	67.5
8968	All other amounts received from providing services to patients and others .....	785	24 192	.4	X
<b>621320</b>	<b>Offices of optometrists .....</b>	<b>17 875</b>	<b>6 361 839</b>	<b>100.0</b>	<b>70.6</b>
5000	Patient care receipts .....	17 875	3 376 438	53.1	50.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	996	124 223	2.0	X
5002	All other laboratory receipts .....	75	3 330	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	51	971	Z	X
5004	All other patient care .....	17 875	3 247 914	51.1	X
8550	Rental and leasing of goods and equipment .....	256	4 113	.1	62.8
8551	Rental and leasing of medical equipment .....	201	2 595	Z	X
8552	Rental and leasing of all other goods and equipment .....	70	1 517	Z	X
8600	Merchandise sales .....	13 850	2 957 096	46.5	69.7
8619	Prescription and nonprescription drugs .....	541	23 952	.4	X
8621	Optical goods .....	13 720	2 898 996	45.6	X
8622	Orthopedic appliances .....	14	2 707	Z	X
8623	All other sales of medical equipment and supplies to patients .....	155	7 382	.1	X
8624	Other merchandise sales .....	282	24 059	.4	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>621320</b>	<b>Offices of optometrists—Con.</b>				
8940	All other receipts .....	785	24 192	.4	67.5
8968	All other amounts received from providing services to patients and others .....	785	24 192	.4	X
<b>62133</b>	<b>Offices of mental health practitioners (except physicians) . . . .</b>	<b>11 750</b>	<b>2 504 820</b>	<b>100.0</b>	<b>65.1</b>
5000	Patient care receipts .....	11 750	2 468 522	98.6	46.9
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5004	All other patient care .....	137	13 887	.6	X
8550	Rental and leasing of goods and equipment .....	11 750	2 454 635	98.0	X
8551	Rental and leasing of medical equipment .....	188	1 780	.1	64.2
8552	Rental and leasing of all other goods and equipment .....	123	1 091	Z	X
		70	689	Z	X
8600	Merchandise sales .....	216	3 308	.1	64.5
8621	Optical goods .....	12	762	Z	X
8623	All other sales of medical equipment and supplies to patients .....	12	32	Z	X
8624	Other merchandise sales .....	202	2 514	.1	X
8940	All other receipts .....	723	31 210	1.2	62.7
8968	All other amounts received from providing services to patients and others .....	723	31 210	1.2	X
<b>621330</b>	<b>Offices of mental health practitioners (except physicians) . . . .</b>	<b>11 750</b>	<b>2 504 820</b>	<b>100.0</b>	<b>65.1</b>
5000	Patient care receipts .....	11 750	2 468 522	98.6	46.9
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5004	All other patient care .....	137	13 887	.6	X
8550	Rental and leasing of goods and equipment .....	11 750	2 454 635	98.0	X
8551	Rental and leasing of medical equipment .....	188	1 780	.1	64.2
8552	Rental and leasing of all other goods and equipment .....	123	1 091	Z	X
		70	689	Z	X
8600	Merchandise sales .....	216	3 308	.1	64.5
8621	Optical goods .....	12	762	Z	X
8623	All other sales of medical equipment and supplies to patients .....	12	32	Z	X
8624	Other merchandise sales .....	202	2 514	.1	X
8940	All other receipts .....	723	31 210	1.2	62.7
8968	All other amounts received from providing services to patients and others .....	723	31 210	1.2	X
<b>62134</b>	<b>Offices of physical, occup, &amp; speech therapists &amp; audiologists</b>	<b>14 277</b>	<b>8 684 039</b>	<b>100.0</b>	<b>75.0</b>
5000	Patient care receipts .....	14 277	8 451 573	97.3	61.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5002	All other laboratory receipts .....	161	21 878	.3	X
5003	Diagnostic radiology, imaging, and ultrasound .....	17	865	Z	X
5004	All other patient care .....	56	5 992	.1	X
8550	Rental and leasing of goods and equipment .....	14 277	8 422 838	97.0	X
8551	Rental and leasing of medical equipment .....	300	7 606	.1	75.0
8552	Rental and leasing of all other goods and equipment .....	179	5 998	.1	X
		128	1 608	Z	X
8600	Merchandise sales .....	2 024	178 221	2.1	74.2
8619	Prescription and nonprescription drugs .....	18	2 620	Z	X
8622	Orthopedic appliances .....	306	2 930	Z	X
8623	All other sales of medical equipment and supplies to patients .....	1 280	90 078	1.0	X
8624	Other merchandise sales .....	624	82 593	1.0	X
8940	All other receipts .....	938	46 639	.5	74.3
8968	All other amounts received from providing services to patients and others .....	938	46 639	.5	X
<b>621340</b>	<b>Offices of physical, occup, &amp; speech therapists &amp; audiologists</b>	<b>14 277</b>	<b>8 684 039</b>	<b>100.0</b>	<b>75.0</b>
5000	Patient care receipts .....	14 277	8 451 573	97.3	61.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5002	All other laboratory receipts .....	161	21 878	.3	X
5003	Diagnostic radiology, imaging, and ultrasound .....	17	865	Z	X
5004	All other patient care .....	56	5 992	.1	X
8550	Rental and leasing of goods and equipment .....	14 277	8 422 838	97.0	X
8551	Rental and leasing of medical equipment .....	300	7 606	.1	75.0
8552	Rental and leasing of all other goods and equipment .....	179	5 998	.1	X
		128	1 608	Z	X
8600	Merchandise sales .....	2 024	178 221	2.1	74.2
8619	Prescription and nonprescription drugs .....	18	2 620	Z	X
8622	Orthopedic appliances .....	306	2 930	Z	X
8623	All other sales of medical equipment and supplies to patients .....	1 280	90 078	1.0	X
8624	Other merchandise sales .....	624	82 593	1.0	X
8940	All other receipts .....	938	46 639	.5	74.3
8968	All other amounts received from providing services to patients and others .....	938	46 639	.5	X
<b>6213401</b>	<b>Speech therapists &amp; audiologists</b>	<b>2 315</b>	<b>714 482</b>	<b>100.0</b>	<b>55.4</b>
5000	Patient care receipts .....	2 315	534 405	74.8	29.5
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5004	All other patient care .....	51	3 535	.5	X
8550	Rental and leasing of goods and equipment .....	2 315	530 870	74.3	X
8551	Rental and leasing of medical equipment .....	25	352	Z	55.4
8552	Rental and leasing of all other goods and equipment .....	10	43	Z	X
		15	309	Z	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6213401</b>	<b>Speech therapists &amp; audiologists—Con.</b>				
8600	Merchandise sales .....	1 020	165 689	23.2	54.7
8623	All other sales of medical equipment and supplies to patients .....	553	84 628	11.8	X
8624	Other merchandise sales .....	543	81 061	11.3	X
8940	All other receipts .....	337	14 036	2.0	54.7
8968	All other amounts received from providing services to patients and others .....	337	14 036	2.0	X
<b>6213402</b>	<b>Physical &amp; occupational therapists .....</b>	<b>11 962</b>	<b>7 969 557</b>	<b>100.0</b>	<b>76.8</b>
5000	Patient care receipts .....	11 962	7 917 168	99.3	64.1
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	110	18 343	.2	X
5002	All other laboratory receipts .....	12	865	Z	X
5003	Diagnostic radiology, imaging, and ultrasound .....	56	5 992	.1	X
5004	All other patient care .....	11 962	7 891 968	99.0	X
8550	Rental and leasing of goods and equipment .....	275	7 254	.1	76.8
8551	Rental and leasing of medical equipment .....	169	5 955	.1	X
8552	Rental and leasing of all other goods and equipment .....	113	1 299	Z	X
8600	Merchandise sales .....	1 004	12 532	.2	75.9
8619	Prescription and nonprescription drugs .....	18	2 620	Z	X
8622	Orthopedic appliances .....	306	2 930	Z	X
8623	All other sales of medical equipment and supplies to patients .....	727	5 450	.1	X
8624	Other merchandise sales .....	81	1 532	Z	X
8940	All other receipts .....	601	32 603	.4	76.1
8968	All other amounts received from providing services to patients and others .....	601	32 603	.4	X
<b>62139</b>	<b>Offices of all other health practitioners .....</b>	<b>14 497</b>	<b>4 161 518</b>	<b>100.0</b>	<b>63.7</b>
5000	Patient care receipts .....	14 497	3 919 171	94.2	46.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	1 317	72 198	1.7	X
5002	All other laboratory receipts .....	377	4 757	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	3 512	83 335	2.0	X
5004	All other patient care .....	14 497	3 758 881	90.3	X
8550	Rental and leasing of goods and equipment .....	248	19 365	.5	63.3
8551	Rental and leasing of medical equipment .....	170	18 166	.4	X
8552	Rental and leasing of all other goods and equipment .....	107	1 198	Z	X
8600	Merchandise sales .....	3 667	141 120	3.4	62.9
8619	Prescription and nonprescription drugs .....	502	21 414	.5	X
8621	Optical goods .....	7	503	Z	X
8622	Orthopedic appliances .....	2 356	56 165	1.4	X
8623	All other sales of medical equipment and supplies to patients .....	964	31 527	.8	X
8624	Other merchandise sales .....	442	31 511	.8	X
8940	All other receipts .....	806	81 862	2.0	63.3
8968	All other amounts received from providing services to patients and others .....	806	81 862	2.0	X
<b>621391</b>	<b>Offices of podiatrists .....</b>	<b>8 662</b>	<b>2 393 443</b>	<b>100.0</b>	<b>63.0</b>
5000	Patient care receipts .....	8 662	2 288 334	95.6	49.7
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	920	60 944	2.5	X
5002	All other laboratory receipts .....	290	3 644	.2	X
5003	Diagnostic radiology, imaging, and ultrasound .....	3 347	77 212	3.2	X
5004	All other patient care .....	8 662	2 146 534	89.7	X
8550	Rental and leasing of goods and equipment .....	121	6 164	.3	63.0
8551	Rental and leasing of medical equipment .....	99	5 341	.2	X
8552	Rental and leasing of all other goods and equipment .....	35	822	Z	X
8600	Merchandise sales .....	2 804	64 095	2.7	62.4
8619	Prescription and nonprescription drugs .....	180	583	Z	X
8622	Orthopedic appliances .....	2 329	54 488	2.3	X
8623	All other sales of medical equipment and supplies to patients .....	790	8 029	.3	X
8624	Other merchandise sales .....	37	995	Z	X
8940	All other receipts .....	368	34 850	1.5	62.6
8968	All other amounts received from providing services to patients and others .....	368	34 850	1.5	X
<b>621399</b>	<b>Offices of all other miscellaneous health practitioners .....</b>	<b>5 835</b>	<b>1 768 075</b>	<b>100.0</b>	<b>64.6</b>
5000	Patient care receipts .....	5 835	1 630 837	92.2	41.7
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	397	11 254	.6	X
5002	All other laboratory receipts .....	87	1 113	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	165	6 123	.3	X
5004	All other patient care .....	5 835	1 612 347	91.2	X
8550	Rental and leasing of goods and equipment .....	127	13 201	.7	63.8
8551	Rental and leasing of medical equipment .....	71	12 825	.7	X
8552	Rental and leasing of all other goods and equipment .....	72	376	Z	X
8600	Merchandise sales .....	863	77 025	4.4	63.5
8619	Prescription and nonprescription drugs .....	322	20 831	1.2	X
8621	Optical goods .....	7	503	Z	X
8622	Orthopedic appliances .....	27	1 677	.1	X
8623	All other sales of medical equipment and supplies to patients .....	174	23 498	1.3	X
8624	Other merchandise sales .....	405	30 516	1.7	X
8940	All other receipts .....	438	47 012	2.7	64.2
8968	All other amounts received from providing services to patients and others .....	438	47 012	2.7	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6214</b>	<b>Outpatient care centers</b>	<b>11 828</b>	<b>17 306 497</b>	<b>100.0</b>	<b>66.3</b>
5000	Patient care receipts	11 827	16 487 969	95.3	54.1
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan	1 296	265 667	1.5	X
5002	All other laboratory receipts	618	37 408	.2	X
5003	Diagnostic radiology, imaging, and ultrasound	1 254	187 854	1.1	X
5004	All other patient care	11 827	15 997 040	92.4	X
8550	Rental and leasing of goods and equipment	187	16 683	.1	66.0
8551	Rental and leasing of medical equipment	121	14 804	.1	X
8552	Rental and leasing of all other goods and equipment	70	1 879	Z	X
8600	Merchandise sales	1 267	647 682	3.7	65.8
8619	Prescription and nonprescription drugs	954	597 308	3.5	X
8621	Optical goods	90	10 159	.1	X
8622	Orthopedic appliances	110	2 183	Z	X
8623	All other sales of medical equipment and supplies to patients	275	19 966	.1	X
8624	Other merchandise sales	151	18 065	.1	X
8940	All other receipts	2 157	154 163	.9	64.7
8968	All other amounts received from providing services to patients and others	2 156	154 155	.9	X
<b>62141</b>	<b>Family planning centers</b>	<b>443</b>	<b>277 683</b>	<b>100.0</b>	<b>57.8</b>
5000	Patient care receipts	442	276 103	99.4	49.6
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan	210	19 399	7.0	X
5002	All other laboratory receipts	15	167	.1	X
5003	Diagnostic radiology, imaging, and ultrasound	169	10 787	3.9	X
5004	All other patient care	442	245 750	88.5	X
8550	Rental and leasing of goods and equipment	7	101	Z	57.8
8551	Rental and leasing of medical equipment	7	101	Z	X
8600	Merchandise sales	56	1 086	.4	57.8
8619	Prescription and nonprescription drugs	40	768	.3	X
8623	All other sales of medical equipment and supplies to patients	10	256	.1	X
8624	Other merchandise sales	9	62	Z	X
8940	All other receipts	33	393	.1	52.6
8968	All other amounts received from providing services to patients and others	32	385	.1	X
<b>621410</b>	<b>Family planning centers</b>	<b>443</b>	<b>277 683</b>	<b>100.0</b>	<b>57.8</b>
5000	Patient care receipts	442	276 103	99.4	49.6
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan	210	19 399	7.0	X
5002	All other laboratory receipts	15	167	.1	X
5003	Diagnostic radiology, imaging, and ultrasound	169	10 787	3.9	X
5004	All other patient care	442	245 750	88.5	X
8550	Rental and leasing of goods and equipment	7	101	Z	57.8
8551	Rental and leasing of medical equipment	7	101	Z	X
8600	Merchandise sales	56	1 086	.4	57.8
8619	Prescription and nonprescription drugs	40	768	.3	X
8623	All other sales of medical equipment and supplies to patients	10	256	.1	X
8624	Other merchandise sales	9	62	Z	X
8940	All other receipts	33	393	.1	52.6
8968	All other amounts received from providing services to patients and others	32	385	.1	X
<b>62142</b>	<b>Outpatient mental health &amp; substance abuse centers</b>	<b>2 648</b>	<b>1 503 605</b>	<b>100.0</b>	<b>51.9</b>
5000	Patient care receipts	2 648	1 485 550	98.8	28.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan	126	18 093	1.2	X
5004	All other patient care	2 648	1 467 457	97.6	X
8550	Rental and leasing of goods and equipment	23	115	Z	51.9
8552	Rental and leasing of all other goods and equipment	23	115	Z	X
8600	Merchandise sales	119	10 721	.7	51.1
8619	Prescription and nonprescription drugs	61	7 521	.5	X
8624	Other merchandise sales	60	3 200	.2	X
8940	All other receipts	159	7 219	.5	51.8
8968	All other amounts received from providing services to patients and others	159	7 219	.5	X
<b>621420</b>	<b>Outpatient mental health &amp; substance abuse centers</b>	<b>2 648</b>	<b>1 503 605</b>	<b>100.0</b>	<b>51.9</b>
5000	Patient care receipts	2 648	1 485 550	98.8	28.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan	126	18 093	1.2	X
5004	All other patient care	2 648	1 467 457	97.6	X
8550	Rental and leasing of goods and equipment	23	115	Z	51.9
8552	Rental and leasing of all other goods and equipment	23	115	Z	X
8600	Merchandise sales	119	10 721	.7	51.1
8619	Prescription and nonprescription drugs	61	7 521	.5	X
8624	Other merchandise sales	60	3 200	.2	X
8940	All other receipts	159	7 219	.5	51.8
8968	All other amounts received from providing services to patients and others	159	7 219	.5	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>62149</b>	<b>Other outpatient care centers</b> .....	<b>8 737</b>	<b>15 525 209</b>	<b>100.0</b>	<b>67.8</b>
5000	Patient care receipts .....	8 737	14 726 316	94.9	56.7
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	960	228 175	1.5	X
5002	All other laboratory receipts .....	603	37 241	.2	X
5003	Diagnostic radiology, imaging, and ultrasound .....	1 085	177 067	1.1	X
5004	All other patient care .....	8 737	14 283 833	92.0	X
8550	Rental and leasing of goods and equipment .....	157	16 467	.1	67.5
8551	Rental and leasing of medical equipment .....	114	14 703	.1	X
8552	Rental and leasing of all other goods and equipment .....	47	1 764	Z	X
8600	Merchandise sales .....	1 092	635 875	4.1	67.3
8619	Prescription and nonprescription drugs .....	853	589 019	3.8	X
8621	Optical goods .....	90	10 159	.1	X
8622	Orthopedic appliances .....	110	2 183	Z	X
8623	All other sales of medical equipment and supplies to patients .....	264	19 710	.1	X
8624	Other merchandise sales .....	82	14 803	.1	X
8940	All other receipts .....	1 965	146 551	.9	66.2
8968	All other amounts received from providing services to patients and others .....	1 965	146 551	.9	X
<b>621491</b>	<b>HMO medical centers</b> .....	<b>262</b>	<b>1 709 323</b>	<b>100.0</b>	<b>41.7</b>
5000	Patient care receipts .....	262	1 612 575	94.3	30.5
5004	All other patient care .....	262	1 612 575	94.3	X
8550	Rental and leasing of goods and equipment .....	52	5 466	.3	41.7
8551	Rental and leasing of medical equipment .....	52	5 466	.3	X
8600	Merchandise sales .....	52	91 282	5.3	41.7
8619	Prescription and nonprescription drugs .....	52	85 395	5.0	X
8621	Optical goods .....	52	5 887	.3	X
<b>621492</b>	<b>Kidney dialysis centers</b> .....	<b>1 953</b>	<b>4 310 817</b>	<b>100.0</b>	<b>80.8</b>
5000	Patient care receipts .....	1 953	3 876 683	89.9	75.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	346	14 009	.3	X
5002	All other laboratory receipts .....	467	17 662	.4	X
5003	Diagnostic radiology, imaging, and ultrasound .....	603	14 521	.3	X
5004	All other patient care .....	1 953	3 830 491	88.9	X
8600	Merchandise sales .....	522	383 230	8.9	80.4
8619	Prescription and nonprescription drugs .....	505	374 432	8.7	X
8623	All other sales of medical equipment and supplies to patients .....	32	8 798	.2	X
8940	All other receipts .....	74	50 904	1.2	78.1
8968	All other amounts received from providing services to patients and others .....	74	50 904	1.2	X
<b>621493</b>	<b>Freestanding ambulatory surgical &amp; emergency centers</b> .....	<b>2 089</b>	<b>4 088 108</b>	<b>100.0</b>	<b>75.8</b>
5000	Patient care receipts .....	2 089	4 045 094	98.9	60.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	325	69 148	1.7	X
5002	All other laboratory receipts .....	73	5 162	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	317	49 618	1.2	X
5004	All other patient care .....	2 089	3 921 166	95.9	X
8550	Rental and leasing of goods and equipment .....	32	952	Z	75.8
8551	Rental and leasing of medical equipment .....	16	383	Z	X
8552	Rental and leasing of all other goods and equipment .....	19	569	Z	X
8600	Merchandise sales .....	230	25 940	.6	75.3
8619	Prescription and nonprescription drugs .....	198	18 385	.5	X
8621	Optical goods .....	8	1 230	Z	X
8622	Orthopedic appliances .....	66	1 465	Z	X
8623	All other sales of medical equipment and supplies to patients .....	119	3 730	.1	X
8624	Other merchandise sales .....	8	1 130	Z	X
8940	All other receipts .....	283	16 122	.4	75.8
8968	All other amounts received from providing services to patients and others .....	283	16 122	.4	X
<b>621498</b>	<b>All other outpatient care centers</b> .....	<b>4 433</b>	<b>5 416 961</b>	<b>100.0</b>	<b>59.6</b>
5000	Patient care receipts .....	4 433	5 191 964	95.8	47.2
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	289	145 018	2.7	X
5002	All other laboratory receipts .....	62	14 417	.3	X
5003	Diagnostic radiology, imaging, and ultrasound .....	165	112 928	2.1	X
5004	All other patient care .....	4 433	4 919 601	90.8	X
8550	Rental and leasing of goods and equipment .....	73	10 049	.2	58.2
8551	Rental and leasing of medical equipment .....	46	8 854	.2	X
8552	Rental and leasing of all other goods and equipment .....	28	1 195	Z	X
8600	Merchandise sales .....	288	135 423	2.5	58.9
8619	Prescription and nonprescription drugs .....	98	110 807	2.0	X
8621	Optical goods .....	30	3 042	.1	X
8622	Orthopedic appliances .....	44	718	Z	X
8623	All other sales of medical equipment and supplies to patients .....	113	7 182	.1	X
8624	Other merchandise sales .....	74	13 673	.3	X
8940	All other receipts .....	1 608	79 525	1.5	57.8
8968	All other amounts received from providing services to patients and others .....	1 608	79 525	1.5	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6215</b>	<b>Medical &amp; diagnostic laboratories</b>	<b>9 076</b>	<b>16 317 096</b>	<b>100.0</b>	<b>80.9</b>
5000	Patient care receipts	9 076	16 199 547	99.3	60.7
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan				
5002	All other laboratory receipts	4 442	7 625 505	46.7	X
5003	Diagnostic radiology, imaging, and ultrasound	2 491	2 742 409	16.8	X
5004	All other patient care	4 489	5 754 280	35.3	X
		198	77 353	.5	X
8550	Rental and leasing of goods and equipment	263	16 680	.1	80.9
8551	Rental and leasing of medical equipment	224	8 562	.1	X
8552	Rental and leasing of all other goods and equipment	49	8 118	.1	X
8600	Merchandise sales	311	20 816	.1	80.6
8619	Prescription and nonprescription drugs	47	5 762	Z	X
8623	All other sales of medical equipment and supplies to patients	112	3 114	Z	X
8624	Other merchandise sales	254	11 940	.1	X
8940	All other receipts	707	80 053	.5	77.6
8968	All other amounts received from providing services to patients and others	707	80 053	.5	X
<b>62151</b>	<b>Medical &amp; diagnostic laboratories</b>	<b>9 076</b>	<b>16 317 096</b>	<b>100.0</b>	<b>80.9</b>
5000	Patient care receipts	9 076	16 199 547	99.3	60.7
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan				
5002	All other laboratory receipts	4 442	7 625 505	46.7	X
5003	Diagnostic radiology, imaging, and ultrasound	2 491	2 742 409	16.8	X
5004	All other patient care	4 489	5 754 280	35.3	X
		198	77 353	.5	X
8550	Rental and leasing of goods and equipment	263	16 680	.1	80.9
8551	Rental and leasing of medical equipment	224	8 562	.1	X
8552	Rental and leasing of all other goods and equipment	49	8 118	.1	X
8600	Merchandise sales	311	20 816	.1	80.6
8619	Prescription and nonprescription drugs	47	5 762	Z	X
8623	All other sales of medical equipment and supplies to patients	112	3 114	Z	X
8624	Other merchandise sales	254	11 940	.1	X
8940	All other receipts	707	80 053	.5	77.6
8968	All other amounts received from providing services to patients and others	707	80 053	.5	X
<b>621511</b>	<b>Medical laboratories</b>	<b>4 655</b>	<b>10 443 452</b>	<b>100.0</b>	<b>80.5</b>
5000	Patient care receipts	4 655	10 389 412	99.5	58.7
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan				
5002	All other laboratory receipts	4 373	7 600 197	72.8	X
5003	Diagnostic radiology, imaging, and ultrasound	2 461	2 737 171	26.2	X
5004	All other patient care	68	24 246	.2	X
		89	27 798	.3	X
8550	Rental and leasing of goods and equipment	40	3 783	Z	80.5
8551	Rental and leasing of medical equipment	25	2 106	Z	X
8552	Rental and leasing of all other goods and equipment	22	1 677	Z	X
8600	Merchandise sales	134	14 055	.1	80.0
8619	Prescription and nonprescription drugs	11	2 198	Z	X
8623	All other sales of medical equipment and supplies to patients	103	1 662	Z	X
8624	Other merchandise sales	120	10 195	.1	X
8940	All other receipts	151	36 202	.3	76.7
8968	All other amounts received from providing services to patients and others	151	36 202	.3	X
<b>621512</b>	<b>Diagnostic imaging centers</b>	<b>4 421</b>	<b>5 873 644</b>	<b>100.0</b>	<b>81.8</b>
5000	Patient care receipts	4 421	5 810 135	98.9	64.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan				
5002	All other laboratory receipts	69	25 308	.4	X
5003	Diagnostic radiology, imaging, and ultrasound	30	5 238	.1	X
5004	All other patient care	4 421	5 730 034	97.6	X
		109	49 555	.8	X
8550	Rental and leasing of goods and equipment	223	12 897	.2	81.7
8551	Rental and leasing of medical equipment	199	6 456	.1	X
8552	Rental and leasing of all other goods and equipment	27	6 441	.1	X
8600	Merchandise sales	177	6 761	.1	81.8
8619	Prescription and nonprescription drugs	36	3 564	.1	X
8623	All other sales of medical equipment and supplies to patients	9	1 452	Z	X
8624	Other merchandise sales	134	1 745	Z	X
8940	All other receipts	556	43 851	.7	78.6
8968	All other amounts received from providing services to patients and others	556	43 851	.7	X
<b>6216</b>	<b>Home health care services</b>	<b>16 315</b>	<b>21 474 024</b>	<b>100.0</b>	<b>65.5</b>
5000	Patient care receipts	275	122 457	.6	64.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan				
5002	All other laboratory receipts	15	6 137	Z	X
5003	Diagnostic radiology, imaging, and ultrasound	14	886	Z	X
5004	All other patient care	9	1 041	Z	X
		253	114 393	.5	X
5150	Home health care services	16 315	20 535 470	95.6	X
8550	Rental and leasing of goods and equipment	350	296 715	1.4	62.3
8551	Rental and leasing of medical equipment	335	295 449	1.4	X
8552	Rental and leasing of all other goods and equipment	16	1 266	Z	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6216</b>	<b>Home health care services—Con.</b>				
8600	Merchandise sales .....	1 046	451 070	2.1	62.8
8619	Prescription and nonprescription drugs .....	299	313 735	1.5	X
8623	All other sales of medical equipment and supplies to patients .....	900	135 663	.6	X
8624	Other merchandise sales .....	39	1 672	Z	X
8940	All other receipts .....	323	68 312	.3	50.0
8972	All other amounts received from providing services to patients and others .....	323	68 312	.3	X
<b>62161</b>	<b>Home health care services</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>100.0</b>	<b>65.5</b>
5000	Patient care receipts .....	275	122 457	.6	64.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	15	6 137	Z	X
5002	All other laboratory receipts .....	14	886	Z	X
5003	Diagnostic radiology, imaging, and ultrasound .....	9	1 041	Z	X
5004	All other patient care .....	253	114 393	.5	X
5150	Home health care services .....	16 315	20 535 470	95.6	X
8550	Rental and leasing of goods and equipment .....	350	296 715	1.4	62.3
8551	Rental and leasing of medical equipment .....	335	295 449	1.4	X
8552	Rental and leasing of all other goods and equipment .....	16	1 266	Z	X
8600	Merchandise sales .....	1 046	451 070	2.1	62.8
8619	Prescription and nonprescription drugs .....	299	313 735	1.5	X
8623	All other sales of medical equipment and supplies to patients .....	900	135 663	.6	X
8624	Other merchandise sales .....	39	1 672	Z	X
8940	All other receipts .....	323	68 312	.3	50.0
8972	All other amounts received from providing services to patients and others .....	323	68 312	.3	X
<b>621610</b>	<b>Home health care services</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>100.0</b>	<b>65.5</b>
5000	Patient care receipts .....	275	122 457	.6	64.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	15	6 137	Z	X
5002	All other laboratory receipts .....	14	886	Z	X
5003	Diagnostic radiology, imaging, and ultrasound .....	9	1 041	Z	X
5004	All other patient care .....	253	114 393	.5	X
5150	Home health care services .....	16 315	20 535 470	95.6	X
8550	Rental and leasing of goods and equipment .....	350	296 715	1.4	62.3
8551	Rental and leasing of medical equipment .....	335	295 449	1.4	X
8552	Rental and leasing of all other goods and equipment .....	16	1 266	Z	X
8600	Merchandise sales .....	1 046	451 070	2.1	62.8
8619	Prescription and nonprescription drugs .....	299	313 735	1.5	X
8623	All other sales of medical equipment and supplies to patients .....	900	135 663	.6	X
8624	Other merchandise sales .....	39	1 672	Z	X
8940	All other receipts .....	323	68 312	.3	50.0
8972	All other amounts received from providing services to patients and others .....	323	68 312	.3	X
<b>6219</b>	<b>Other ambulatory health care services</b> .....	<b>4 468</b>	<b>6 521 189</b>	<b>100.0</b>	<b>60.2</b>
5000	Patient care receipts .....	812	698 064	10.7	35.6
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	97	49 776	.8	X
5002	All other laboratory receipts .....	51	14 940	.2	X
5003	Diagnostic radiology, imaging, and ultrasound .....	62	41 519	.6	X
5004	All other patient care .....	638	591 829	9.1	X
5350	Receipts from sales of blood and blood products, organs, and tissues .....	544	1 110 747	17.0	X
5400	Receipts from ambulance services .....	2 453	4 103 697	62.9	X
8550	Rental and leasing of goods and equipment .....	83	24 875	.4	59.8
8551	Rental and leasing of medical equipment .....	71	24 680	.4	X
8552	Rental and leasing of all other goods and equipment .....	12	195	Z	X
8600	Merchandise sales .....	187	42 792	.7	27.2
8623	All other sales of medical equipment and supplies to patients .....	81	13 925	.2	X
8624	Other merchandise sales .....	111	28 867	.4	X
8940	All other receipts .....	1 036	541 014	8.3	53.0
8972	All other amounts received from providing services to patients and others .....	1 036	541 014	8.3	X
<b>62191</b>	<b>Ambulance services</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>100.0</b>	<b>68.8</b>
5000	Patient care receipts .....	26	7 811	.2	46.8
5004	All other patient care .....	26	7 811	.2	X
5400	Receipts from ambulance services .....	2 453	4 103 697	97.6	X
8550	Rental and leasing of goods and equipment .....	33	1 869	Z	68.8
8551	Rental and leasing of medical equipment .....	21	1 674	Z	X
8552	Rental and leasing of all other goods and equipment .....	12	195	Z	X
8600	Merchandise sales .....	45	2 256	.1	68.8
8623	All other sales of medical equipment and supplies to patients .....	22	865	Z	X
8624	Other merchandise sales .....	24	1 391	Z	X
8940	All other receipts .....	336	91 096	2.2	60.5
8972	All other amounts received from providing services to patients and others .....	336	91 096	2.2	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>621910</b>	<b>Ambulance services</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>100.0</b>	<b>68.8</b>
5000	Patient care receipts .....	26	7 811	.2	46.8
5004	All other patient care .....	26	7 811	.2	X
5400	Receipts from ambulance services .....	2 453	4 103 697	97.6	X
8550	Rental and leasing of goods and equipment .....	33	1 869	Z	68.8
8551	Rental and leasing of medical equipment .....	21	1 674	Z	X
8552	Rental and leasing of all other goods and equipment .....	12	195	Z	X
8600	Merchandise sales .....	45	2 256	.1	68.8
8623	All other sales of medical equipment and supplies to patients .....	22	865	Z	X
8624	Other merchandise sales .....	24	1 391	Z	X
8940	All other receipts .....	336	91 096	2.2	60.5
8972	All other amounts received from providing services to patients and others .....	336	91 096	2.2	X
<b>62199</b>	<b>All other ambulatory health care services</b> .....	<b>2 015</b>	<b>2 314 460</b>	<b>100.0</b>	<b>44.5</b>
5000	Patient care receipts .....	786	690 253	29.8	26.2
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	97	49 776	2.2	X
5002	All other laboratory receipts .....	51	14 940	.6	X
5003	Diagnostic radiology, imaging, and ultrasound .....	62	41 519	1.8	X
5004	All other patient care .....	612	584 018	25.2	X
5350	Receipts from sales of blood and blood products, organs, and tissues .....	544	1 110 747	48.0	X
8550	Rental and leasing of goods and equipment .....	50	23 006	1.0	42.5
8551	Rental and leasing of medical equipment .....	50	23 006	1.0	X
8600	Merchandise sales .....	142	40 536	1.8	12.3
8623	All other sales of medical equipment and supplies to patients .....	59	13 060	.6	X
8624	Other merchandise sales .....	87	27 476	1.2	X
8940	All other receipts .....	700	449 918	19.4	39.3
8972	All other amounts received from providing services to patients and others .....	700	449 918	19.4	X
<b>621991</b>	<b>Blood &amp; organ banks</b> .....	<b>504</b>	<b>1 017 082</b>	<b>100.0</b>	<b>44.9</b>
5350	Receipts from sales of blood and blood products, organs, and tissues .....	504	1 006 225	98.9	X
8600	Merchandise sales .....	14	6 636	.7	3.3
8624	Other merchandise sales .....	14	6 636	.7	X
8940	All other receipts .....	10	4 221	.4	44.9
8972	All other amounts received from providing services to patients and others .....	10	4 221	.4	X
<b>621999</b>	<b>All other miscellaneous ambulatory health care services</b> .....	<b>1 511</b>	<b>1 297 378</b>	<b>100.0</b>	<b>44.2</b>
5000	Patient care receipts .....	786	690 253	53.2	26.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	97	49 776	3.8	X
5002	All other laboratory receipts .....	51	14 940	1.2	X
5003	Diagnostic radiology, imaging, and ultrasound .....	62	41 519	3.2	X
5004	All other patient care .....	612	584 018	45.0	X
5350	Receipts from sales of blood and blood products, organs, and tissues .....	40	104 522	8.1	X
8550	Rental and leasing of goods and equipment .....	50	23 006	1.8	42.2
8551	Rental and leasing of medical equipment .....	50	23 006	1.8	X
8600	Merchandise sales .....	128	33 900	2.6	39.9
8623	All other sales of medical equipment and supplies to patients .....	59	13 060	1.0	X
8624	Other merchandise sales .....	73	20 840	1.6	X
8940	All other receipts .....	690	445 697	34.4	38.0
8972	All other amounts received from providing services to patients and others .....	690	445 697	34.4	X
<b>622</b>	<b>Hospitals</b> .....	<b>1 345</b>	<b>40 146 379</b>	<b>100.0</b>	<b>88.5</b>
5100	Payments for inpatient nursing and residential services .....	29	73 090	.2	X
5150	Home health care services .....	84	196 800	.5	X
5200	Hospital inpatient services, except nursing home services .....	1 345	27 541 498	68.6	X
5250	Hospital outpatient services, except home health services .....	1 143	11 942 505	29.7	X
8500	Food and beverage sales (including cafeteria) .....	391	35 271	.1	X
8550	Rental and leasing of goods and equipment .....	51	9 885	Z	87.2
8551	Rental and leasing of medical equipment .....	18	5 385	Z	X
8552	Rental and leasing of all other goods and equipment .....	34	4 500	Z	X
8600	Merchandise sales .....	64	7 363	Z	71.1
8625	Sales of durable medical equipment .....	11	795	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	56	6 568	Z	X
8940	All other receipts .....	599	339 967	.8	87.3
8971	All other amounts received from providing services to patients and others .....	599	339 967	.8	X
<b>6221</b>	<b>General medical &amp; surgical hospitals</b> .....	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>91.7</b>
5100	Payments for inpatient nursing and residential services .....	27	70 396	.2	X
5150	Home health care services .....	79	186 152	.5	X
5200	Hospital inpatient services, except nursing home services .....	792	22 338 091	65.3	X
5250	Hospital outpatient services, except home health services .....	742	11 329 137	33.1	X
8500	Food and beverage sales (including cafeteria) .....	142	31 599	.1	X
8550	Rental and leasing of goods and equipment .....	22	8 138	Z	91.7
8551	Rental and leasing of medical equipment .....	6	5 149	Z	X
8552	Rental and leasing of all other goods and equipment .....	17	2 989	Z	X
8600	Merchandise sales .....	39	3 089	Z	72.2
8625	Sales of durable medical equipment .....	11	795	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	31	2 294	Z	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6221</b>	<b>General medical &amp; surgical hospitals—Con.</b>				
8940	All other receipts .....	283	245 901	.7	90.2
8971	All other amounts received from providing services to patients and others .....	283	245 901	.7	X
<b>62211</b>	<b>General medical &amp; surgical hospitals .....</b>	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>91.7</b>
5100	Payments for inpatient nursing and residential services .....	27	70 396	.2	X
5150	Home health care services .....	79	186 152	.5	X
5200	Hospital inpatient services, except nursing home services .....	792	22 338 091	65.3	X
5250	Hospital outpatient services, except home health services .....	742	11 329 137	33.1	X
8500	Food and beverage sales (including cafeteria) .....	142	31 599	.1	X
8550	Rental and leasing of goods and equipment .....	22	8 138	Z	91.7
8551	Rental and leasing of medical equipment .....	6	5 149	Z	X
8552	Rental and leasing of all other goods and equipment .....	17	2 989	Z	X
8600	Merchandise sales .....	39	3 089	Z	72.2
8625	Sales of durable medical equipment .....	11	795	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	31	2 294	Z	X
8940	All other receipts .....	283	245 901	.7	90.2
8971	All other amounts received from providing services to patients and others .....	283	245 901	.7	X
<b>622110</b>	<b>General medical &amp; surgical hospitals .....</b>	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>91.7</b>
5100	Payments for inpatient nursing and residential services .....	27	70 396	.2	X
5150	Home health care services .....	79	186 152	.5	X
5200	Hospital inpatient services, except nursing home services .....	792	22 338 091	65.3	X
5250	Hospital outpatient services, except home health services .....	742	11 329 137	33.1	X
8500	Food and beverage sales (including cafeteria) .....	142	31 599	.1	X
8550	Rental and leasing of goods and equipment .....	22	8 138	Z	91.7
8551	Rental and leasing of medical equipment .....	6	5 149	Z	X
8552	Rental and leasing of all other goods and equipment .....	17	2 989	Z	X
8600	Merchandise sales .....	39	3 089	Z	72.2
8625	Sales of durable medical equipment .....	11	795	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	31	2 294	Z	X
8940	All other receipts .....	283	245 901	.7	90.2
8971	All other amounts received from providing services to patients and others .....	283	245 901	.7	X
<b>6221102</b>	<b>General medical &amp; surgical hospitals (except government) ...</b>	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>91.7</b>
5100	Payments for inpatient nursing and residential services .....	27	70 396	.2	X
5150	Home health care services .....	79	186 152	.5	X
5200	Hospital inpatient services, except nursing home services .....	792	22 338 091	65.3	X
5250	Hospital outpatient services, except home health services .....	742	11 329 137	33.1	X
8500	Food and beverage sales (including cafeteria) .....	142	31 599	.1	X
8550	Rental and leasing of goods and equipment .....	22	8 138	Z	91.7
8551	Rental and leasing of medical equipment .....	6	5 149	Z	X
8552	Rental and leasing of all other goods and equipment .....	17	2 989	Z	X
8600	Merchandise sales .....	39	3 089	Z	72.2
8625	Sales of durable medical equipment .....	11	795	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	31	2 294	Z	X
8940	All other receipts .....	283	245 901	.7	90.2
8971	All other amounts received from providing services to patients and others .....	283	245 901	.7	X
<b>6222</b>	<b>Psychiatric &amp; substance abuse hospitals .....</b>	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>69.2</b>
5200	Hospital inpatient services, except nursing home services .....	389	2 920 734	86.7	X
5250	Hospital outpatient services, except home health services .....	336	399 913	11.9	X
8500	Food and beverage sales (including cafeteria) .....	217	2 824	.1	X
8550	Rental and leasing of goods and equipment .....	21	1 309	Z	61.2
8551	Rental and leasing of medical equipment .....	10	64	Z	X
8552	Rental and leasing of all other goods and equipment .....	11	1 245	Z	X
8600	Merchandise sales .....	20	186	Z	69.2
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	20	186	Z	X
8940	All other receipts .....	213	43 595	1.3	69.0
8971	All other amounts received from providing services to patients and others .....	213	43 595	1.3	X
<b>62221</b>	<b>Psychiatric &amp; substance abuse hospitals .....</b>	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>69.2</b>
5200	Hospital inpatient services, except nursing home services .....	389	2 920 734	86.7	X
5250	Hospital outpatient services, except home health services .....	336	399 913	11.9	X
8500	Food and beverage sales (including cafeteria) .....	217	2 824	.1	X
8550	Rental and leasing of goods and equipment .....	21	1 309	Z	61.2
8551	Rental and leasing of medical equipment .....	10	64	Z	X
8552	Rental and leasing of all other goods and equipment .....	11	1 245	Z	X
8600	Merchandise sales .....	20	186	Z	69.2
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	20	186	Z	X
8940	All other receipts .....	213	43 595	1.3	69.0
8971	All other amounts received from providing services to patients and others .....	213	43 595	1.3	X
<b>622210</b>	<b>Psychiatric &amp; substance abuse hospitals .....</b>	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>69.2</b>
5200	Hospital inpatient services, except nursing home services .....	389	2 920 734	86.7	X
5250	Hospital outpatient services, except home health services .....	336	399 913	11.9	X
8500	Food and beverage sales (including cafeteria) .....	217	2 824	.1	X
8550	Rental and leasing of goods and equipment .....	21	1 309	Z	61.2
8551	Rental and leasing of medical equipment .....	10	64	Z	X
8552	Rental and leasing of all other goods and equipment .....	11	1 245	Z	X
8600	Merchandise sales .....	20	186	Z	69.2
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	20	186	Z	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>622210</b>	<b>Psychiatric &amp; substance abuse hospitals—Con.</b>				
8940	All other receipts .....	213	43 595	1.3	69.0
8971	All other amounts received from providing services to patients and others .....	213	43 595	1.3	X
<b>6222102</b>	<b>Psychiatric &amp; substance abuse hospitals (except government)</b> .....	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>69.2</b>
5200	Hospital inpatient services, except nursing home services .....	389	2 920 734	86.7	X
5250	Hospital outpatient services, except home health services .....	336	399 913	11.9	X
8500	Food and beverage sales (including cafeteria) .....	217	2 824	.1	X
8550	Rental and leasing of goods and equipment .....	21	1 309	Z	61.2
8551	Rental and leasing of medical equipment .....	10	64	Z	X
8552	Rental and leasing of all other goods and equipment .....	11	1 245	Z	X
8600	Merchandise sales .....	20	186	Z	69.2
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	20	186	Z	X
8940	All other receipts .....	213	43 595	1.3	69.0
8971	All other amounts received from providing services to patients and others .....	213	43 595	1.3	X
<b>6223</b>	<b>Specialty (except psychiatric &amp; substance abuse) hospitals ..</b>	<b>164</b>	<b>2 565 315</b>	<b>100.0</b>	<b>71.1</b>
5200	Hospital inpatient services, except nursing home services .....	164	2 282 673	89.0	X
5250	Hospital outpatient services, except home health services .....	65	213 455	8.3	X
8500	Food and beverage sales (including cafeteria) .....	32	848	Z	X
8550	Rental and leasing of goods and equipment .....	8	438	Z	71.1
8552	Rental and leasing of all other goods and equipment .....	6	266	Z	X
8940	All other receipts .....	103	50 471	2.0	70.5
8971	All other amounts received from providing services to patients and others .....	103	50 471	2.0	X
<b>62231</b>	<b>Specialty (except psychiatric &amp; substance abuse) hospitals ..</b>	<b>164</b>	<b>2 565 315</b>	<b>100.0</b>	<b>71.1</b>
5200	Hospital inpatient services, except nursing home services .....	164	2 282 673	89.0	X
5250	Hospital outpatient services, except home health services .....	65	213 455	8.3	X
8500	Food and beverage sales (including cafeteria) .....	32	848	Z	X
8550	Rental and leasing of goods and equipment .....	8	438	Z	71.1
8552	Rental and leasing of all other goods and equipment .....	6	266	Z	X
8940	All other receipts .....	103	50 471	2.0	70.5
8971	All other amounts received from providing services to patients and others .....	103	50 471	2.0	X
<b>622310</b>	<b>Specialty (except psychiatric &amp; substance abuse) hospitals ..</b>	<b>164</b>	<b>2 565 315</b>	<b>100.0</b>	<b>71.1</b>
5200	Hospital inpatient services, except nursing home services .....	164	2 282 673	89.0	X
5250	Hospital outpatient services, except home health services .....	65	213 455	8.3	X
8500	Food and beverage sales (including cafeteria) .....	32	848	Z	X
8550	Rental and leasing of goods and equipment .....	8	438	Z	71.1
8552	Rental and leasing of all other goods and equipment .....	6	266	Z	X
8940	All other receipts .....	103	50 471	2.0	70.5
8971	All other amounts received from providing services to patients and others .....	103	50 471	2.0	X
<b>623</b>	<b>Nursing &amp; residential care facilities .....</b>	<b>32 833</b>	<b>55 844 395</b>	<b>100.0</b>	<b>77.5</b>
5050	Continuing care retirement community entrance fee payments .....	441	384 188	.7	X
5100	Payments for inpatient nursing and residential services .....	32 591	54 801 029	98.1	X
5150	Home health care services .....	263	75 795	.1	X
8500	Food and beverage sales (including cafeteria) .....	3 896	44 485	.1	X
8550	Rental and leasing of goods and equipment .....	968	34 051	.1	76.6
8551	Rental and leasing of medical equipment .....	662	27 557	Z	X
8552	Rental and leasing of all other goods and equipment .....	348	6 494	Z	X
8600	Merchandise sales .....	1 055	23 053	Z	75.7
8625	Sales of durable medical equipment .....	92	6 060	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	984	16 993	Z	X
8940	All other receipts .....	5 981	481 794	.9	75.8
8969	All other amounts received from providing services to patients and others .....	5 981	481 794	.9	X
<b>6231</b>	<b>Nursing care facilities .....</b>	<b>12 517</b>	<b>44 485 246</b>	<b>100.0</b>	<b>81.4</b>
5100	Payments for inpatient nursing and residential services .....	12 517	44 122 198	99.2	X
5150	Home health care services .....	63	34 893	.1	X
8500	Food and beverage sales (including cafeteria) .....	2 857	18 163	Z	X
8550	Rental and leasing of goods and equipment .....	576	26 771	.1	80.4
8551	Rental and leasing of medical equipment .....	491	23 069	.1	X
8552	Rental and leasing of all other goods and equipment .....	126	3 702	Z	X
8600	Merchandise sales .....	594	17 960	Z	79.7
8625	Sales of durable medical equipment .....	72	4 898	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	534	13 062	Z	X
8940	All other receipts .....	3 793	265 261	.6	79.9
8969	All other amounts received from providing services to patients and others .....	3 793	265 261	.6	X
<b>62311</b>	<b>Nursing care facilities .....</b>	<b>12 517</b>	<b>44 485 246</b>	<b>100.0</b>	<b>81.4</b>
5100	Payments for inpatient nursing and residential services .....	12 517	44 122 198	99.2	X
5150	Home health care services .....	63	34 893	.1	X
8500	Food and beverage sales (including cafeteria) .....	2 857	18 163	Z	X
8550	Rental and leasing of goods and equipment .....	576	26 771	.1	80.4
8551	Rental and leasing of medical equipment .....	491	23 069	.1	X
8552	Rental and leasing of all other goods and equipment .....	126	3 702	Z	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>62311</b>	<b>Nursing care facilities—Con.</b>				
8600	Merchandise sales.....	594	17 960	Z	79.7
8625	Sales of durable medical equipment.....	72	4 898	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist).....	534	13 062	Z	X
8940	All other receipts.....	3 793	265 261	.6	79.9
8969	All other amounts received from providing services to patients and others.....	3 793	265 261	.6	X
<b>623110</b>	<b>Nursing care facilities.....</b>	<b>12 517</b>	<b>44 485 246</b>	<b>100.0</b>	<b>81.4</b>
5100	Payments for inpatient nursing and residential services.....	12 517	44 122 198	99.2	X
5150	Home health care services.....	63	34 893	.1	X
8500	Food and beverage sales (including cafeteria).....	2 857	18 163	Z	X
8550	Rental and leasing of goods and equipment.....	576	26 771	.1	80.4
8551	Rental and leasing of medical equipment.....	491	23 069	.1	X
8552	Rental and leasing of all other goods and equipment.....	126	3 702	Z	X
8600	Merchandise sales.....	594	17 960	Z	79.7
8625	Sales of durable medical equipment.....	72	4 898	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist).....	534	13 062	Z	X
8940	All other receipts.....	3 793	265 261	.6	79.9
8969	All other amounts received from providing services to patients and others.....	3 793	265 261	.6	X
<b>6232</b>	<b>Residential mental retardation/health &amp; substance abuse facility.....</b>	<b>7 293</b>	<b>3 620 385</b>	<b>100.0</b>	<b>59.8</b>
5100	Payments for inpatient nursing and residential services.....	7 293	3 548 392	98.0	X
5150	Home health care services.....	27	8 280	.2	X
8500	Food and beverage sales (including cafeteria).....	87	969	Z	X
8550	Rental and leasing of goods and equipment.....	11	76	Z	59.8
8552	Rental and leasing of all other goods and equipment.....	11	76	Z	X
8600	Merchandise sales.....	18	102	Z	28.6
8626	Sales of all other merchandise (e.g., gift shop, florist).....	18	102	Z	X
8940	All other receipts.....	452	62 566	1.7	52.9
8969	All other amounts received from providing services to patients and others.....	452	62 566	1.7	X
<b>62321</b>	<b>Residential mental retardation facilities.....</b>	<b>5 411</b>	<b>2 507 066</b>	<b>100.0</b>	<b>61.5</b>
5100	Payments for inpatient nursing and residential services.....	5 411	2 471 955	98.6	X
5150	Home health care services.....	27	8 280	.3	X
8500	Food and beverage sales (including cafeteria).....	36	115	Z	X
8940	All other receipts.....	248	26 716	1.1	59.9
8969	All other amounts received from providing services to patients and others.....	248	26 716	1.1	X
<b>623210</b>	<b>Residential mental retardation facilities.....</b>	<b>5 411</b>	<b>2 507 066</b>	<b>100.0</b>	<b>61.5</b>
5100	Payments for inpatient nursing and residential services.....	5 411	2 471 955	98.6	X
5150	Home health care services.....	27	8 280	.3	X
8500	Food and beverage sales (including cafeteria).....	36	115	Z	X
8940	All other receipts.....	248	26 716	1.1	59.9
8969	All other amounts received from providing services to patients and others.....	248	26 716	1.1	X
<b>62322</b>	<b>Residential mental health &amp; substance abuse facilities.....</b>	<b>1 882</b>	<b>1 113 319</b>	<b>100.0</b>	<b>56.1</b>
5100	Payments for inpatient nursing and residential services.....	1 882	1 076 437	96.7	X
8500	Food and beverage sales (including cafeteria).....	51	854	.1	X
8550	Rental and leasing of goods and equipment.....	11	76	Z	56.1
8552	Rental and leasing of all other goods and equipment.....	11	76	Z	X
8600	Merchandise sales.....	18	102	Z	26.9
8626	Sales of all other merchandise (e.g., gift shop, florist).....	18	102	Z	X
8940	All other receipts.....	204	35 850	3.2	40.0
8969	All other amounts received from providing services to patients and others.....	204	35 850	3.2	X
<b>623220</b>	<b>Residential mental health &amp; substance abuse facilities.....</b>	<b>1 882</b>	<b>1 113 319</b>	<b>100.0</b>	<b>56.1</b>
5100	Payments for inpatient nursing and residential services.....	1 882	1 076 437	96.7	X
8500	Food and beverage sales (including cafeteria).....	51	854	.1	X
8550	Rental and leasing of goods and equipment.....	11	76	Z	56.1
8552	Rental and leasing of all other goods and equipment.....	11	76	Z	X
8600	Merchandise sales.....	18	102	Z	26.9
8626	Sales of all other merchandise (e.g., gift shop, florist).....	18	102	Z	X
8940	All other receipts.....	204	35 850	3.2	40.0
8969	All other amounts received from providing services to patients and others.....	204	35 850	3.2	X
<b>6233</b>	<b>Community care facilities for the elderly.....</b>	<b>11 637</b>	<b>7 087 953</b>	<b>100.0</b>	<b>63.8</b>
5050	Continuing care retirement community entrance fee payments.....	441	384 188	5.4	X
5100	Payments for inpatient nursing and residential services.....	11 395	6 501 810	91.7	X
5150	Home health care services.....	152	29 517	.4	X
8500	Food and beverage sales (including cafeteria).....	931	25 340	.4	X
8550	Rental and leasing of goods and equipment.....	374	6 908	.1	63.4
8551	Rental and leasing of medical equipment.....	171	4 488	.1	X
8552	Rental and leasing of all other goods and equipment.....	204	2 420	Z	X
8600	Merchandise sales.....	443	4 991	.1	63.4
8625	Sales of durable medical equipment.....	20	1 162	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist).....	432	3 829	.1	X
8940	All other receipts.....	1 640	135 199	1.9	62.1
8969	All other amounts received from providing services to patients and others.....	1 640	135 199	1.9	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>62331</b>	<b>Community care facilities for the elderly</b> .....	<b>11 637</b>	<b>7 087 953</b>	<b>100.0</b>	<b>63.8</b>
5050	Continuing care retirement community entrance fee payments .....	441	384 188	5.4	X
5100	Payments for inpatient nursing and residential services .....	11 395	6 501 810	91.7	X
5150	Home health care services .....	152	29 517	.4	X
8500	Food and beverage sales (including cafeteria) .....	931	25 340	.4	X
8550	Rental and leasing of goods and equipment .....	374	6 908	.1	63.4
8551	Rental and leasing of medical equipment .....	171	4 488	.1	X
8552	Rental and leasing of all other goods and equipment .....	204	2 420	Z	X
8600	Merchandise sales .....	443	4 991	.1	63.4
8625	Sales of durable medical equipment .....	20	1 162	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	432	3 829	.1	X
8940	All other receipts .....	1 640	135 199	1.9	62.1
8969	All other amounts received from providing services to patients and others .....	1 640	135 199	1.9	X
<b>623311</b>	<b>Continuing care retirement communities</b> .....	<b>1 713</b>	<b>2 540 584</b>	<b>100.0</b>	<b>68.8</b>
5050	Continuing care retirement community entrance fee payments .....	441	384 188	15.1	X
5100	Payments for inpatient nursing and residential services .....	1 471	2 066 004	81.3	X
5150	Home health care services .....	48	14 462	.6	X
8500	Food and beverage sales (including cafeteria) .....	250	13 632	.5	X
8550	Rental and leasing of goods and equipment .....	101	3 240	.1	68.0
8551	Rental and leasing of medical equipment .....	52	1 822	.1	X
8552	Rental and leasing of all other goods and equipment .....	50	1 418	.1	X
8600	Merchandise sales .....	125	3 341	.1	68.2
8625	Sales of durable medical equipment .....	20	1 162	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	114	2 179	.1	X
8940	All other receipts .....	584	55 717	2.2	67.6
8969	All other amounts received from providing services to patients and others .....	584	55 717	2.2	X
<b>623312</b>	<b>Homes for the elderly</b> .....	<b>9 924</b>	<b>4 547 369</b>	<b>100.0</b>	<b>61.0</b>
5100	Payments for inpatient nursing and residential services .....	9 924	4 435 806	97.5	X
5150	Home health care services .....	104	15 055	.3	X
8500	Food and beverage sales (including cafeteria) .....	681	11 708	.3	X
8550	Rental and leasing of goods and equipment .....	273	3 668	.1	61.0
8551	Rental and leasing of medical equipment .....	119	2 666	.1	X
8552	Rental and leasing of all other goods and equipment .....	154	1 002	Z	X
8600	Merchandise sales .....	318	1 650	Z	61.0
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	318	1 650	Z	X
8940	All other receipts .....	1 056	79 482	1.7	58.7
8969	All other amounts received from providing services to patients and others .....	1 056	79 482	1.7	X
<b>6239</b>	<b>Other residential care facilities</b> .....	<b>1 386</b>	<b>650 811</b>	<b>100.0</b>	<b>59.3</b>
5100	Payments for inpatient nursing and residential services .....	1 386	628 629	96.6	X
5150	Home health care services .....	21	3 105	.5	X
8500	Food and beverage sales (including cafeteria) .....	21	13	Z	X
8550	Rental and leasing of goods and equipment .....	7	296	Z	59.3
8552	Rental and leasing of all other goods and equipment .....	7	296	Z	X
8940	All other receipts .....	96	18 768	2.9	42.1
8969	All other amounts received from providing services to patients and others .....	96	18 768	2.9	X
<b>62399</b>	<b>Other residential care facilities</b> .....	<b>1 386</b>	<b>650 811</b>	<b>100.0</b>	<b>59.3</b>
5100	Payments for inpatient nursing and residential services .....	1 386	628 629	96.6	X
5150	Home health care services .....	21	3 105	.5	X
8500	Food and beverage sales (including cafeteria) .....	21	13	Z	X
8550	Rental and leasing of goods and equipment .....	7	296	Z	59.3
8552	Rental and leasing of all other goods and equipment .....	7	296	Z	X
8940	All other receipts .....	96	18 768	2.9	42.1
8969	All other amounts received from providing services to patients and others .....	96	18 768	2.9	X
<b>623990</b>	<b>Other residential care facilities</b> .....	<b>1 386</b>	<b>650 811</b>	<b>100.0</b>	<b>59.3</b>
5100	Payments for inpatient nursing and residential services .....	1 386	628 629	96.6	X
5150	Home health care services .....	21	3 105	.5	X
8500	Food and beverage sales (including cafeteria) .....	21	13	Z	X
8550	Rental and leasing of goods and equipment .....	7	296	Z	59.3
8552	Rental and leasing of all other goods and equipment .....	7	296	Z	X
8940	All other receipts .....	96	18 768	2.9	42.1
8969	All other amounts received from providing services to patients and others .....	96	18 768	2.9	X
<b>624</b>	<b>Social assistance</b> .....	<b>56 691</b>	<b>12 599 112</b>	<b>100.0</b>	<b>60.7</b>
3450	Membership dues and fees .....	335	5 661	Z	X
5100	Payments for inpatient nursing and residential services .....	62	11 135	.1	X
5150	Home health care services .....	28	262	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	56 691	12 455 000	98.9	53.0
5451	Governmental payers .....	32 617	3 637 944	28.9	X
5452	Private payers .....	49 640	8 797 146	69.8	X
8500	Food and beverage sales (including cafeteria) .....	242	3 409	Z	X
8600	Merchandise sales .....	442	11 621	.1	55.3
8627	Sales of other merchandise .....	442	11 621	.1	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>624</b>	<b>Social assistance—Con.</b>				
8940	All other receipts .....	2 321	112 022	.9	58.3
8973	All other operating receipts .....	2 321	112 022	.9	X
<b>6241</b>	<b>Individual &amp; family services .....</b>	<b>9 843</b>	<b>2 636 231</b>	<b>100.0</b>	<b>57.3</b>
3450	Membership dues and fees .....	132	3 573	.1	X
5100	Payments for inpatient nursing and residential services .....	50	6 649	.3	X
5150	Home health care services .....	28	262	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	9 843	2 561 719	97.2	48.4
5451	Governmental payers .....	5 306	1 093 257	41.5	X
5452	Private payers .....	7 699	1 468 462	55.7	X
8500	Food and beverage sales (including cafeteria) .....	38	815	Z	X
8600	Merchandise sales .....	78	3 906	.1	56.9
8627	Sales of other merchandise .....	78	3 906	.1	X
8940	All other receipts .....	599	59 307	2.3	53.8
8973	All other operating receipts .....	599	59 307	2.3	X
<b>62411</b>	<b>Child &amp; youth services .....</b>	<b>1 648</b>	<b>539 369</b>	<b>100.0</b>	<b>67.2</b>
3450	Membership dues and fees .....	10	1 020	.2	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	1 648	519 866	96.4	66.5
5451	Governmental payers .....	1 169	325 140	60.3	X
5452	Private payers .....	1 049	194 726	36.1	X
8500	Food and beverage sales (including cafeteria) .....	10	51	Z	X
8600	Merchandise sales .....	20	1 300	.2	67.2
8627	Sales of other merchandise .....	20	1 300	.2	X
8940	All other receipts .....	114	17 132	3.2	67.0
8973	All other operating receipts .....	114	17 132	3.2	X
<b>624110</b>	<b>Child &amp; youth services .....</b>	<b>1 648</b>	<b>539 369</b>	<b>100.0</b>	<b>67.2</b>
3450	Membership dues and fees .....	10	1 020	.2	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	1 648	519 866	96.4	66.5
5451	Governmental payers .....	1 169	325 140	60.3	X
5452	Private payers .....	1 049	194 726	36.1	X
8500	Food and beverage sales (including cafeteria) .....	10	51	Z	X
8600	Merchandise sales .....	20	1 300	.2	67.2
8627	Sales of other merchandise .....	20	1 300	.2	X
8940	All other receipts .....	114	17 132	3.2	67.0
8973	All other operating receipts .....	114	17 132	3.2	X
<b>62412</b>	<b>Services for the elderly &amp; persons with disabilities .....</b>	<b>2 976</b>	<b>807 258</b>	<b>100.0</b>	<b>59.2</b>
3450	Membership dues and fees .....	110	313	Z	X
5100	Payments for inpatient nursing and residential services .....	16	2 455	.3	X
5150	Home health care services .....	15	159	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	2 976	791 760	98.1	44.0
5451	Governmental payers .....	2 066	517 799	64.1	X
5452	Private payers .....	1 832	273 961	33.9	X
8500	Food and beverage sales (including cafeteria) .....	28	764	.1	X
8600	Merchandise sales .....	17	174	Z	59.2
8627	Sales of other merchandise .....	17	174	Z	X
8940	All other receipts .....	198	11 633	1.4	42.5
8973	All other operating receipts .....	198	11 633	1.4	X
<b>624120</b>	<b>Services for the elderly &amp; persons with disabilities .....</b>	<b>2 976</b>	<b>807 258</b>	<b>100.0</b>	<b>59.2</b>
3450	Membership dues and fees .....	110	313	Z	X
5100	Payments for inpatient nursing and residential services .....	16	2 455	.3	X
5150	Home health care services .....	15	159	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	2 976	791 760	98.1	44.0
5451	Governmental payers .....	2 066	517 799	64.1	X
5452	Private payers .....	1 832	273 961	33.9	X
8500	Food and beverage sales (including cafeteria) .....	28	764	.1	X
8600	Merchandise sales .....	17	174	Z	59.2
8627	Sales of other merchandise .....	17	174	Z	X
8940	All other receipts .....	198	11 633	1.4	42.5
8973	All other operating receipts .....	198	11 633	1.4	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>62419</b>	<b>Other individual &amp; family services</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>100.0</b>	<b>52.0</b>
3450	Membership dues and fees .....	12	2 240	.2	X
5100	Payments for inpatient nursing and residential services .....	34	4 194	.3	X
5150	Home health care services .....	13	103	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	5 219	1 250 093	96.9	43.6
5451	Governmental payers .....	2 071	250 318	19.4	X
5452	Private payers .....	4 818	999 775	77.5	X
8600	Merchandise sales .....	41	2 432	.2	51.6
8627	Sales of other merchandise .....	41	2 432	.2	X
8940	All other receipts .....	287	30 542	2.4	52.0
8973	All other operating receipts .....	287	30 542	2.4	X
<b>624190</b>	<b>Other individual &amp; family services</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>100.0</b>	<b>52.0</b>
3450	Membership dues and fees .....	12	2 240	.2	X
5100	Payments for inpatient nursing and residential services .....	34	4 194	.3	X
5150	Home health care services .....	13	103	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	5 219	1 250 093	96.9	43.6
5451	Governmental payers .....	2 071	250 318	19.4	X
5452	Private payers .....	4 818	999 775	77.5	X
8600	Merchandise sales .....	41	2 432	.2	51.6
8627	Sales of other merchandise .....	41	2 432	.2	X
8940	All other receipts .....	287	30 542	2.4	52.0
8973	All other operating receipts .....	287	30 542	2.4	X
<b>6242</b>	<b>Community food &amp; housing/emergency &amp; other relief services</b> .....	<b>344</b>	<b>111 986</b>	<b>100.0</b>	<b>42.0</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	344	111 986	100.0	2.8
5451	Governmental payers .....	210	72 734	64.9	X
5452	Private payers .....	72	19 342	17.3	X
<b>62421</b>	<b>Community food services</b> .....	<b>95</b>	<b>17 984</b>	<b>100.0</b>	<b>12.6</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	95	17 984	100.0	.1
5451	Governmental payers .....	95	17 984	100.0	X
<b>624210</b>	<b>Community food services</b> .....	<b>95</b>	<b>17 984</b>	<b>100.0</b>	<b>12.6</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	95	17 984	100.0	.1
5451	Governmental payers .....	95	17 984	100.0	X
<b>62422</b>	<b>Community housing services</b> .....	<b>167</b>	<b>74 092</b>	<b>100.0</b>	<b>26.3</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	167	74 092	100.0	4.2
5451	Governmental payers .....	115	54 750	73.9	X
5452	Private payers .....	72	19 342	26.1	X
<b>624221</b>	<b>Temporary shelters</b> .....	<b>58</b>	<b>34 534</b>	<b>100.0</b>	<b>37.1</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	58	34 534	100.0	7.6
5451	Governmental payers .....	58	30 646	88.7	X
5452	Private payers .....	20	3 888	11.3	X
<b>624229</b>	<b>Other community housing services</b> .....	<b>109</b>	<b>39 558</b>	<b>100.0</b>	<b>16.8</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	109	39 558	100.0	1.2
5451	Governmental payers .....	57	24 104	60.9	X
5452	Private payers .....	52	15 454	39.1	X
<b>62423</b>	<b>Emergency &amp; other relief services</b> .....	<b>82</b>	<b>19 910</b>	<b>100.0</b>	<b>100.0</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	82	19 910	100.0	X
<b>624230</b>	<b>Emergency &amp; other relief services</b> .....	<b>82</b>	<b>19 910</b>	<b>100.0</b>	<b>100.0</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	82	19 910	100.0	X
<b>6243</b>	<b>Vocational rehabilitation services</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>100.0</b>	<b>66.4</b>
3450	Membership dues and fees .....	11	6	Z	X
5100	Payments for inpatient nursing and residential services .....	12	4 486	.3	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	2 549	1 404 695	98.1	60.2
5451	Governmental payers .....	1 814	974 916	68.1	X
5452	Private payers .....	1 705	429 779	30.0	X
8600	Merchandise sales .....	21	5 024	.4	38.7
8627	Sales of other merchandise .....	21	5 024	.4	X
8940	All other receipts .....	167	18 057	1.3	65.6
8973	All other operating receipts .....	167	18 057	1.3	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>62431</b>	<b>Vocational rehabilitation services</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>100.0</b>	<b>66.4</b>
3450	Membership dues and fees .....	11	6	Z	X
5100	Payments for inpatient nursing and residential services .....	12	4 486	.3	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	2 549	1 404 695	98.1	60.2
5451	Governmental payers .....	1 814	974 916	68.1	X
5452	Private payers .....	1 705	429 779	30.0	X
8600	Merchandise sales .....	21	5 024	.4	38.7
8627	Sales of other merchandise .....	21	5 024	.4	X
8940	All other receipts .....	167	18 057	1.3	65.6
8973	All other operating receipts .....	167	18 057	1.3	X
<b>624310</b>	<b>Vocational rehabilitation services</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>100.0</b>	<b>66.4</b>
3450	Membership dues and fees .....	11	6	Z	X
5100	Payments for inpatient nursing and residential services .....	12	4 486	.3	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	2 549	1 404 695	98.1	60.2
5451	Governmental payers .....	1 814	974 916	68.1	X
5452	Private payers .....	1 705	429 779	30.0	X
8600	Merchandise sales .....	21	5 024	.4	38.7
8627	Sales of other merchandise .....	21	5 024	.4	X
8940	All other receipts .....	167	18 057	1.3	65.6
8973	All other operating receipts .....	167	18 057	1.3	X
<b>6244</b>	<b>Child day care services</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>100.0</b>	<b>61.1</b>
3450	Membership dues and fees .....	192	2 082	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	43 955	8 376 600	99.5	53.9
5451	Governmental payers .....	25 287	1 497 037	17.8	X
5452	Private payers .....	40 164	6 879 563	81.7	X
8500	Food and beverage sales (including cafeteria) .....	204	2 594	Z	X
8600	Merchandise sales .....	343	2 691	Z	56.9
8627	Sales of other merchandise .....	343	2 691	Z	X
8940	All other receipts .....	1 555	34 658	.4	59.8
8973	All other operating receipts .....	1 555	34 658	.4	X
<b>62441</b>	<b>Child day care services</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>100.0</b>	<b>61.1</b>
3450	Membership dues and fees .....	192	2 082	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	43 955	8 376 600	99.5	53.9
5451	Governmental payers .....	25 287	1 497 037	17.8	X
5452	Private payers .....	40 164	6 879 563	81.7	X
8500	Food and beverage sales (including cafeteria) .....	204	2 594	Z	X
8600	Merchandise sales .....	343	2 691	Z	56.9
8627	Sales of other merchandise .....	343	2 691	Z	X
8940	All other receipts .....	1 555	34 658	.4	59.8
8973	All other operating receipts .....	1 555	34 658	.4	X
<b>624410</b>	<b>Child day care services</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>100.0</b>	<b>61.1</b>
3450	Membership dues and fees .....	192	2 082	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	43 955	8 376 600	99.5	53.9
5451	Governmental payers .....	25 287	1 497 037	17.8	X
5452	Private payers .....	40 164	6 879 563	81.7	X
8500	Food and beverage sales (including cafeteria) .....	204	2 594	Z	X
8600	Merchandise sales .....	343	2 691	Z	56.9
8627	Sales of other merchandise .....	343	2 691	Z	X
8940	All other receipts .....	1 555	34 658	.4	59.8
8973	All other operating receipts .....	1 555	34 658	.4	X

<sup>1</sup>Receipts and receipt line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>62</b>	<b>Health care &amp; social assistance</b> .....	<b>114 784</b>	<b>466 451 794</b>	<b>100.0</b>	<b>X</b>
<b>621</b>	<b>Ambulatory health care services</b> .....	<b>15 181</b>	<b>45 428 453</b>	<b>100.0</b>	<b>65.8</b>
5000	Patient care receipts .....	8 481	24 004 402	52.8	49.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	1 373	520 817	1.1	X
5002	All other laboratory receipts .....	425	193 259	.4	X
5003	Diagnostic radiology, imaging, and ultrasound .....	704	684 836	1.5	X
5004	All other patient care .....	8 411	22 605 490	49.8	X
5150	Home health care services .....	3 191	8 874 751	19.5	X
5350	Receipts from sales of blood and blood products, organs, and tissues ...	642	2 512 129	5.5	X
5400	Receipts from ambulance services .....	761	622 290	1.4	X
8550	Rental and leasing of goods and equipment .....	373	70 079	.2	63.3
8551	Rental and leasing of medical equipment .....	244	58 628	.1	X
8552	Rental and leasing of all other goods and equipment .....	147	11 451	Z	X
8600	Merchandise sales .....	1 819	1 587 459	3.5	59.6
8619	Prescription and nonprescription drugs .....	1 188	1 229 112	2.7	X
8621	Optical goods .....	183	160 242	.4	X
8622	Orthopedic appliances .....	64	24 345	.1	X
8623	All other sales of medical equipment and supplies to patients .....	542	121 488	.3	X
8624	Other merchandise sales .....	313	52 271	.1	X
8940	All other receipts .....	2 023	793 172	1.7	59.6
8968	All other amounts received from providing services to patients and others .....	1 464	644 420	1.4	X
8972	All other amounts received from providing services to patients and others .....	531	146 047	.3	X
9000	Contributions, gifts, and grants—Government .....	6 553	4 640 758	10.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	5 929	1 070 098	2.4	X
9100	Investment income, including interest and dividends .....	4 809	446 938	1.0	X
9500	All other revenue .....	4 539	806 377	1.8	61.3
9503	All other revenue .....	3 174	626 730	1.4	X
9505	All other revenue .....	1 355	179 435	.4	X
<b>6214</b>	<b>Outpatient care centers</b> .....	<b>9 940</b>	<b>31 561 321</b>	<b>100.0</b>	<b>57.2</b>
5000	Patient care receipts .....	8 066	23 668 076	75.0	42.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	1 343	508 066	1.6	X
5002	All other laboratory receipts .....	366	168 286	.5	X
5003	Diagnostic radiology, imaging, and ultrasound .....	704	684 836	2.2	X
5004	All other patient care .....	8 066	22 306 888	70.7	X
8550	Rental and leasing of goods and equipment .....	229	12 418	Z	54.0
8551	Rental and leasing of medical equipment .....	120	5 656	Z	X
8552	Rental and leasing of all other goods and equipment .....	124	6 762	Z	X
8600	Merchandise sales .....	1 418	1 442 508	4.6	51.1
8619	Prescription and nonprescription drugs .....	1 136	1 174 865	3.7	X
8621	Optical goods .....	179	160 078	.5	X
8622	Orthopedic appliances .....	64	24 345	.1	X
8623	All other sales of medical equipment and supplies to patients .....	256	37 010	.1	X
8624	Other merchandise sales .....	221	46 210	.1	X
8940	All other receipts .....	1 476	645 440	2.0	52.7
8968	All other amounts received from providing services to patients and others .....	1 464	644 420	2.0	X
9000	Contributions, gifts, and grants—Government .....	5 192	4 035 015	12.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	3 853	802 674	2.5	X
9100	Investment income, including interest and dividends .....	2 899	328 248	1.0	X
9500	All other revenue .....	3 184	626 942	2.0	53.6
9503	All other revenue .....	3 174	626 730	2.0	X
<b>62141</b>	<b>Family planning centers</b> .....	<b>1 390</b>	<b>668 027</b>	<b>100.0</b>	<b>65.6</b>
5000	Patient care receipts .....	1 050	306 325	45.9	50.9
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	288	6 422	1.0	X
5002	All other laboratory receipts .....	136	3 060	.5	X
5003	Diagnostic radiology, imaging, and ultrasound .....	17	898	.1	X
5004	All other patient care .....	1 050	295 945	44.3	X
8600	Merchandise sales .....	568	49 628	7.4	58.1
8619	Prescription and nonprescription drugs .....	540	46 904	7.0	X
8623	All other sales of medical equipment and supplies to patients .....	23	1 247	.2	X
8624	Other merchandise sales .....	61	1 477	.2	X
8940	All other receipts .....	244	15 253	2.3	40.4
8968	All other amounts received from providing services to patients and others .....	232	14 233	2.1	X
9000	Contributions, gifts, and grants—Government .....	908	193 658	29.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	862	79 786	11.9	X
9100	Investment income, including interest and dividends .....	348	10 637	1.6	X
9500	All other revenue .....	492	12 740	1.9	55.0
9503	All other revenue .....	482	12 528	1.9	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>621410</b>	<b>Family planning centers</b> .....	<b>1 390</b>	<b>668 027</b>	<b>100.0</b>	<b>65.6</b>
5000	Patient care receipts .....	1 050	306 325	45.9	50.9
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
		288	6 422	1.0	X
5002	All other laboratory receipts .....	136	3 060	.5	X
5003	Diagnostic radiology, imaging, and ultrasound .....	17	898	.1	X
5004	All other patient care .....	1 050	295 945	44.3	X
8600	Merchandise sales .....	568	49 628	7.4	58.1
8619	Prescription and nonprescription drugs .....	540	46 904	7.0	X
8623	All other sales of medical equipment and supplies to patients .....	23	1 247	.2	X
8624	Other merchandise sales .....	61	1 477	.2	X
8940	All other receipts .....	244	15 253	2.3	40.4
8968	All other amounts received from providing services to patients and others .....	232	14 233	2.1	X
9000	Contributions, gifts, and grants—Government .....	908	193 658	29.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	862	79 786	11.9	X
9100	Investment income, including interest and dividends .....	348	10 637	1.6	X
9500	All other revenue .....	492	12 740	1.9	55.0
9503	All other revenue .....	482	12 528	1.9	X
<b>62142</b>	<b>Outpatient mental health &amp; substance abuse centers</b> .....	<b>3 646</b>	<b>4 714 846</b>	<b>100.0</b>	<b>81.0</b>
5000	Patient care receipts .....	2 721	2 362 151	50.1	53.9
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
		45	13 367	.3	X
5002	All other laboratory receipts .....	10	347	Z	X
5003	Diagnostic radiology, imaging, and ultrasound .....	15	1 112	Z	X
5004	All other patient care .....	2 721	2 347 325	49.8	X
8550	Rental and leasing of goods and equipment .....	39	3 009	.1	79.1
8551	Rental and leasing of medical equipment .....	12	1 835	Z	X
8552	Rental and leasing of all other goods and equipment .....	31	1 174	Z	X
8600	Merchandise sales .....	65	25 507	.5	45.4
8619	Prescription and nonprescription drugs .....	26	6 522	.1	X
8623	All other sales of medical equipment and supplies to patients .....	9	994	Z	X
8624	Other merchandise sales .....	32	17 991	.4	X
8940	All other receipts .....	503	154 097	3.3	70.4
8968	All other amounts received from providing services to patients and others .....	503	154 097	3.3	X
9000	Contributions, gifts, and grants—Government .....	2 204	1 839 352	39.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 354	161 852	3.4	X
9100	Investment income, including interest and dividends .....	1 044	39 129	.8	X
9500	All other revenue .....	1 064	129 749	2.8	69.0
9503	All other revenue .....	1 064	129 749	2.8	X
<b>621420</b>	<b>Outpatient mental health &amp; substance abuse centers</b> .....	<b>3 646</b>	<b>4 714 846</b>	<b>100.0</b>	<b>81.0</b>
5000	Patient care receipts .....	2 721	2 362 151	50.1	53.9
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
		45	13 367	.3	X
5002	All other laboratory receipts .....	10	347	Z	X
5003	Diagnostic radiology, imaging, and ultrasound .....	15	1 112	Z	X
5004	All other patient care .....	2 721	2 347 325	49.8	X
8550	Rental and leasing of goods and equipment .....	39	3 009	.1	79.1
8551	Rental and leasing of medical equipment .....	12	1 835	Z	X
8552	Rental and leasing of all other goods and equipment .....	31	1 174	Z	X
8600	Merchandise sales .....	65	25 507	.5	45.4
8619	Prescription and nonprescription drugs .....	26	6 522	.1	X
8623	All other sales of medical equipment and supplies to patients .....	9	994	Z	X
8624	Other merchandise sales .....	32	17 991	.4	X
8940	All other receipts .....	503	154 097	3.3	70.4
8968	All other amounts received from providing services to patients and others .....	503	154 097	3.3	X
9000	Contributions, gifts, and grants—Government .....	2 204	1 839 352	39.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 354	161 852	3.4	X
9100	Investment income, including interest and dividends .....	1 044	39 129	.8	X
9500	All other revenue .....	1 064	129 749	2.8	69.0
9503	All other revenue .....	1 064	129 749	2.8	X
<b>62149</b>	<b>Other outpatient care centers</b> .....	<b>4 904</b>	<b>26 178 448</b>	<b>100.0</b>	<b>52.7</b>
5000	Patient care receipts .....	4 295	20 999 600	80.2	39.5
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
		1 010	488 277	1.9	X
5002	All other laboratory receipts .....	220	164 879	.6	X
5003	Diagnostic radiology, imaging, and ultrasound .....	671	682 826	2.6	X
5004	All other patient care .....	4 295	19 663 618	75.1	X
8550	Rental and leasing of goods and equipment .....	190	9 409	Z	49.7
8551	Rental and leasing of medical equipment .....	108	3 821	Z	X
8552	Rental and leasing of all other goods and equipment .....	93	5 588	Z	X
8600	Merchandise sales .....	785	1 367 373	5.2	47.7
8619	Prescription and nonprescription drugs .....	570	1 121 439	4.3	X
8621	Optical goods .....	179	160 078	.6	X
8622	Orthopedic appliances .....	64	24 345	.1	X
8623	All other sales of medical equipment and supplies to patients .....	225	34 769	.1	X
8624	Other merchandise sales .....	127	26 742	.1	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>62149</b>	<b>Other outpatient care centers—Con.</b>				
8940	All other receipts .....	729	476 090	1.8	49.7
8968	All other amounts received from providing services to patients and others .....	729	476 090	1.8	X
9000	Contributions, gifts, and grants—Government .....	2 080	2 002 005	7.6	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 637	561 036	2.1	X
9100	Investment income, including interest and dividends .....	1 507	278 482	1.1	X
9500	All other revenue .....	1 628	484 453	1.9	50.8
9503	All other revenue .....	1 628	484 453	1.9	X
<b>621491</b>	<b>HMO medical centers .....</b>	<b>510</b>	<b>12 289 824</b>	<b>100.0</b>	<b>25.9</b>
5000	Patient care receipts .....	510	10 927 607	88.9	11.4
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	187	45 476	.4	X
5003	Diagnostic radiology, imaging, and ultrasound .....	108	120 634	1.0	X
5004	All other patient care .....	510	10 761 497	87.6	X
8550	Rental and leasing of goods and equipment .....	23	2 407	Z	14.4
8551	Rental and leasing of medical equipment .....	23	2 407	Z	X
8600	Merchandise sales .....	160	1 136 883	9.3	19.1
8619	Prescription and nonprescription drugs .....	157	946 712	7.7	X
8621	Optical goods .....	113	149 512	1.2	X
8622	Orthopedic appliances .....	49	20 487	.2	X
8623	All other sales of medical equipment and supplies to patients .....	79	20 172	.2	X
8940	All other receipts .....	80	36 831	.3	23.6
8968	All other amounts received from providing services to patients and others .....	80	36 831	.3	X
9000	Contributions, gifts, and grants—Government .....	26	97 110	.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	34	9 938	.1	X
9100	Investment income, including interest and dividends .....	76	59 563	.5	X
9500	All other revenue .....	45	19 485	.2	25.9
9503	All other revenue .....	45	19 485	.2	X
<b>621492</b>	<b>Kidney dialysis centers .....</b>	<b>261</b>	<b>583 703</b>	<b>100.0</b>	<b>89.3</b>
5000	Patient care receipts .....	259	551 137	94.4	45.7
5004	All other patient care .....	259	551 137	94.4	X
8550	Rental and leasing of goods and equipment .....	10	152	Z	89.3
8551	Rental and leasing of medical equipment .....	10	152	Z	X
8600	Merchandise sales .....	22	22 302	3.8	89.3
8619	Prescription and nonprescription drugs .....	22	22 302	3.8	X
9000	Contributions, gifts, and grants—Government .....	7	1 779	.3	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	11	160	Z	X
9100	Investment income, including interest and dividends .....	113	4 593	.8	X
9500	All other revenue .....	128	3 580	.6	89.3
9503	All other revenue .....	128	3 580	.6	X
<b>621493</b>	<b>Freestanding ambulatory surgical &amp; emergency centers .....</b>	<b>313</b>	<b>672 979</b>	<b>100.0</b>	<b>83.4</b>
5000	Patient care receipts .....	303	635 453	94.4	64.5
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	76	16 921	2.5	X
5002	All other laboratory receipts .....	13	926	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	75	25 956	3.9	X
5004	All other patient care .....	303	591 650	87.9	X
8550	Rental and leasing of goods and equipment .....	8	2 115	.3	53.1
8552	Rental and leasing of all other goods and equipment .....	8	2 115	.3	X
8600	Merchandise sales .....	21	2 158	.3	83.4
8619	Prescription and nonprescription drugs .....	19	1 116	.2	X
8623	All other sales of medical equipment and supplies to patients .....	13	1 042	.2	X
8940	All other receipts .....	33	5 450	.8	82.5
8968	All other amounts received from providing services to patients and others .....	33	5 450	.8	X
9000	Contributions, gifts, and grants—Government .....	20	11 742	1.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	21	2 701	.4	X
9100	Investment income, including interest and dividends .....	47	3 403	.5	X
9500	All other revenue .....	65	9 957	1.5	78.3
9503	All other revenue .....	65	9 957	1.5	X
<b>621498</b>	<b>All other outpatient care centers .....</b>	<b>3 820</b>	<b>12 631 942</b>	<b>100.0</b>	<b>75.4</b>
5000	Patient care receipts .....	3 223	8 885 403	70.3	65.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	747	425 880	3.4	X
5002	All other laboratory receipts .....	207	163 953	1.3	X
5003	Diagnostic radiology, imaging, and ultrasound .....	488	536 236	4.2	X
5004	All other patient care .....	3 223	7 759 334	61.4	X
8550	Rental and leasing of goods and equipment .....	149	4 735	Z	75.1
8551	Rental and leasing of medical equipment .....	75	1 262	Z	X
8552	Rental and leasing of all other goods and equipment .....	85	3 473	Z	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>621498</b>	<b>All other outpatient care centers—Con.</b>				
8600	Merchandise sales .....	582	206 030	1.6	74.0
8619	Prescription and nonprescription drugs .....	372	151 309	1.2	X
8621	Optical goods .....	66	10 566	.1	X
8622	Orthopedic appliances .....	15	3 858	Z	X
8623	All other sales of medical equipment and supplies to patients .....	133	13 555	.1	X
8624	Other merchandise sales .....	127	26 742	.2	X
8940	All other receipts .....	616	433 809	3.4	71.8
8968	All other amounts received from providing services to patients and others .....	616	433 809	3.4	X
9000	Contributions, gifts, and grants—Government .....	2 027	1 891 374	15.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 571	548 237	4.3	X
9100	Investment income, including interest and dividends .....	1 271	210 923	1.7	X
9500	All other revenue .....	1 390	451 431	3.6	72.4
9503	All other revenue .....	1 390	451 431	3.6	X
<b>6216</b>	<b>Home health care services .....</b>	<b>3 375</b>	<b>10 104 243</b>	<b>100.0</b>	<b>86.6</b>
5000	Patient care receipts .....	248	248 348	2.5	77.1
5004	All other patient care .....	248	248 348	2.5	X
5150	Home health care services .....	3 191	8 874 751	87.8	X
8550	Rental and leasing of goods and equipment .....	137	55 604	.6	86.6
8551	Rental and leasing of medical equipment .....	117	50 915	.5	X
8552	Rental and leasing of all other goods and equipment .....	23	4 689	Z	X
8600	Merchandise sales .....	318	132 278	1.3	83.7
8619	Prescription and nonprescription drugs .....	34	44 112	.4	X
8623	All other sales of medical equipment and supplies to patients .....	277	83 304	.8	X
8624	Other merchandise sales .....	30	4 862	Z	X
8940	All other receipts .....	345	81 531	.8	69.4
8972	All other amounts received from providing services to patients and others .....	345	81 531	.8	X
9000	Contributions, gifts, and grants—Government .....	656	395 197	3.9	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 125	184 527	1.8	X
9100	Investment income, including interest and dividends .....	1 004	60 447	.6	X
9500	All other revenue .....	740	71 560	.7	77.6
9505	All other revenue .....	740	71 560	.7	X
<b>62161</b>	<b>Home health care services .....</b>	<b>3 375</b>	<b>10 104 243</b>	<b>100.0</b>	<b>86.6</b>
5000	Patient care receipts .....	248	248 348	2.5	77.1
5004	All other patient care .....	248	248 348	2.5	X
5150	Home health care services .....	3 191	8 874 751	87.8	X
8550	Rental and leasing of goods and equipment .....	137	55 604	.6	86.6
8551	Rental and leasing of medical equipment .....	117	50 915	.5	X
8552	Rental and leasing of all other goods and equipment .....	23	4 689	Z	X
8600	Merchandise sales .....	318	132 278	1.3	83.7
8619	Prescription and nonprescription drugs .....	34	44 112	.4	X
8623	All other sales of medical equipment and supplies to patients .....	277	83 304	.8	X
8624	Other merchandise sales .....	30	4 862	Z	X
8940	All other receipts .....	345	81 531	.8	69.4
8972	All other amounts received from providing services to patients and others .....	345	81 531	.8	X
9000	Contributions, gifts, and grants—Government .....	656	395 197	3.9	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 125	184 527	1.8	X
9100	Investment income, including interest and dividends .....	1 004	60 447	.6	X
9500	All other revenue .....	740	71 560	.7	77.6
9505	All other revenue .....	740	71 560	.7	X
<b>621610</b>	<b>Home health care services .....</b>	<b>3 375</b>	<b>10 104 243</b>	<b>100.0</b>	<b>86.6</b>
5000	Patient care receipts .....	248	248 348	2.5	77.1
5004	All other patient care .....	248	248 348	2.5	X
5150	Home health care services .....	3 191	8 874 751	87.8	X
8550	Rental and leasing of goods and equipment .....	137	55 604	.6	86.6
8551	Rental and leasing of medical equipment .....	117	50 915	.5	X
8552	Rental and leasing of all other goods and equipment .....	23	4 689	Z	X
8600	Merchandise sales .....	318	132 278	1.3	83.7
8619	Prescription and nonprescription drugs .....	34	44 112	.4	X
8623	All other sales of medical equipment and supplies to patients .....	277	83 304	.8	X
8624	Other merchandise sales .....	30	4 862	Z	X
8940	All other receipts .....	345	81 531	.8	69.4
8972	All other amounts received from providing services to patients and others .....	345	81 531	.8	X
9000	Contributions, gifts, and grants—Government .....	656	395 197	3.9	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 125	184 527	1.8	X
9100	Investment income, including interest and dividends .....	1 004	60 447	.6	X
9500	All other revenue .....	740	71 560	.7	77.6
9505	All other revenue .....	740	71 560	.7	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6219</b>	<b>Other ambulatory health care services</b> .....	<b>1 866</b>	<b>3 762 889</b>	<b>100.0</b>	<b>82.9</b>
5000	Patient care receipts .....	167	87 978	2.3	78.5
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	30	12 751	.3	X
5002	All other laboratory receipts .....	59	24 973	.7	X
5004	All other patient care .....	97	50 254	1.3	X
5350	Receipts from sales of blood and blood products, organs, and tissues ...	642	2 512 129	66.8	X
5400	Receipts from ambulance services .....	761	622 290	16.5	X
8550	Rental and leasing of goods and equipment .....	7	2 057	.1	82.9
8551	Rental and leasing of medical equipment .....	7	2 057	.1	X
8600	Merchandise sales .....	83	12 673	.3	68.8
8619	Prescription and nonprescription drugs .....	18	10 135	.3	X
8623	All other sales of medical equipment and supplies to patients .....	9	1 174	Z	X
8624	Other merchandise sales .....	62	1 199	Z	X
8940	All other receipts .....	202	66 201	1.8	79.6
8972	All other amounts received from providing services to patients and others .....	186	64 516	1.7	X
9000	Contributions, gifts, and grants—Government .....	705	210 546	5.6	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	951	82 897	2.2	X
9100	Investment income, including interest and dividends .....	906	58 243	1.5	X
9500	All other revenue .....	615	107 875	2.9	80.1
9505	All other revenue .....	615	107 875	2.9	X
<b>62191</b>	<b>Ambulance services</b> .....	<b>1 032</b>	<b>820 674</b>	<b>100.0</b>	<b>82.1</b>
5000	Patient care receipts .....	49	18 811	2.3	82.1
5004	All other patient care .....	49	18 811	2.3	X
5400	Receipts from ambulance services .....	761	622 290	75.8	X
8600	Merchandise sales .....	43	385	Z	79.2
8624	Other merchandise sales .....	43	385	Z	X
8940	All other receipts .....	106	12 243	1.5	65.8
8972	All other amounts received from providing services to patients and others .....	90	10 558	1.3	X
9000	Contributions, gifts, and grants—Government .....	558	96 965	11.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	597	46 233	5.6	X
9100	Investment income, including interest and dividends .....	470	6 644	.8	X
9500	All other revenue .....	314	17 103	2.1	81.5
9505	All other revenue .....	314	17 103	2.1	X
<b>621910</b>	<b>Ambulance services</b> .....	<b>1 032</b>	<b>820 674</b>	<b>100.0</b>	<b>82.1</b>
5000	Patient care receipts .....	49	18 811	2.3	82.1
5004	All other patient care .....	49	18 811	2.3	X
5400	Receipts from ambulance services .....	761	622 290	75.8	X
8600	Merchandise sales .....	43	385	Z	79.2
8624	Other merchandise sales .....	43	385	Z	X
8940	All other receipts .....	106	12 243	1.5	65.8
8972	All other amounts received from providing services to patients and others .....	90	10 558	1.3	X
9000	Contributions, gifts, and grants—Government .....	558	96 965	11.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	597	46 233	5.6	X
9100	Investment income, including interest and dividends .....	470	6 644	.8	X
9500	All other revenue .....	314	17 103	2.1	81.5
9505	All other revenue .....	314	17 103	2.1	X
<b>62199</b>	<b>All other ambulatory health care services</b> .....	<b>834</b>	<b>2 942 215</b>	<b>100.0</b>	<b>83.1</b>
5000	Patient care receipts .....	118	69 167	2.4	78.4
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	30	12 751	.4	X
5002	All other laboratory receipts .....	59	24 973	.8	X
5004	All other patient care .....	48	31 443	1.1	X
5350	Receipts from sales of blood and blood products, organs, and tissues ...	642	2 512 129	85.4	X
8550	Rental and leasing of goods and equipment .....	7	2 057	.1	83.1
8551	Rental and leasing of medical equipment .....	7	2 057	.1	X
8600	Merchandise sales .....	40	12 288	.4	67.1
8619	Prescription and nonprescription drugs .....	18	10 135	.3	X
8623	All other sales of medical equipment and supplies to patients .....	9	1 174	Z	X
8624	Other merchandise sales .....	19	814	Z	X
8940	All other receipts .....	96	53 958	1.8	83.1
8972	All other amounts received from providing services to patients and others .....	96	53 958	1.8	X
9000	Contributions, gifts, and grants—Government .....	147	113 581	3.9	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	354	36 664	1.2	X
9100	Investment income, including interest and dividends .....	436	51 599	1.8	X
9500	All other revenue .....	301	90 772	3.1	79.8
9505	All other revenue .....	301	90 772	3.1	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>621991</b>	<b>Blood &amp; organ banks</b> .....	<b>726</b>	<b>2 851 025</b>	<b>100.0</b>	<b>84.1</b>
5000	Patient care receipts .....	86	43 630	1.5	83.6
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	30	12 751	.4	X
5002	All other laboratory receipts .....	59	24 973	.9	X
5004	All other patient care .....	16	5 906	.2	X
5350	Receipts from sales of blood and blood products, organs, and tissues .....	642	2 512 129	88.1	X
8600	Merchandise sales .....	33	10 069	.4	66.2
8619	Prescription and nonprescription drugs .....	14	8 205	.3	X
8623	All other sales of medical equipment and supplies to patients .....	9	1 174	Z	X
8624	Other merchandise sales .....	16	689	Z	X
8940	All other receipts .....	73	52 274	1.8	84.0
8972	All other amounts received from providing services to patients and others .....	73	52 274	1.8	X
9000	Contributions, gifts, and grants—Government .....	90	90 234	3.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	285	28 841	1.0	X
9100	Investment income, including interest and dividends .....	359	31 774	1.1	X
9500	All other revenue .....	260	82 074	2.9	80.7
9505	All other revenue .....	260	82 074	2.9	X
<b>621999</b>	<b>All other miscellaneous ambulatory health care services</b> .....	<b>108</b>	<b>91 190</b>	<b>100.0</b>	<b>53.0</b>
5000	Patient care receipts .....	32	25 537	28.0	20.6
5004	All other patient care .....	32	25 537	28.0	X
8550	Rental and leasing of goods and equipment .....	7	2 057	2.3	53.0
8551	Rental and leasing of medical equipment .....	7	2 057	2.3	X
8600	Merchandise sales .....	7	2 219	2.4	X
8940	All other receipts .....	23	1 684	1.8	53.0
8972	All other amounts received from providing services to patients and others .....	23	1 684	1.8	X
9000	Contributions, gifts, and grants—Government .....	57	23 347	25.6	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	69	7 823	8.6	X
9100	Investment income, including interest and dividends .....	77	19 825	21.7	X
9500	All other revenue .....	41	8 698	9.5	50.6
9505	All other revenue .....	41	8 698	9.5	X
<b>622</b>	<b>Hospitals</b> .....	<b>5 340</b>	<b>339 031 933</b>	<b>100.0</b>	<b>85.7</b>
5100	Payments for inpatient nursing and residential services .....	1 054	3 225 342	1.0	X
5150	Home health care services .....	2 004	4 657 819	1.4	X
5200	Hospital inpatient services, except nursing home services .....	5 071	192 115 856	56.7	X
5250	Hospital outpatient services, except home health services .....	4 735	87 050 349	25.7	X
5300	Contract research .....	102	420 204	.1	X
8500	Food and beverage sales (including cafeteria) .....	3 591	1 319 226	.4	X
8550	Rental and leasing of goods and equipment .....	695	404 617	.1	81.6
8551	Rental and leasing of medical equipment .....	251	48 678	Z	X
8552	Rental and leasing of all other goods and equipment .....	500	355 939	.1	X
8600	Merchandise sales .....	1 133	416 550	.1	83.2
8625	Sales of durable medical equipment .....	324	102 230	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	917	314 320	.1	X
8940	All other receipts .....	2 776	6 002 839	1.8	83.9
8971	All other amounts received from providing services to patients and others .....	2 776	6 002 839	1.8	X
9000	Contributions, gifts, and grants—Government .....	953	2 555 814	.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 330	1 152 716	.3	X
9100	Investment income, including interest and dividends .....	3 747	7 219 057	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	765	279 828	.1	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	1 021	26 919 359	7.9	X
9500	All other revenue .....	2 781	5 292 357	1.6	83.6
9504	All other revenue .....	2 781	5 292 357	1.6	X
<b>6221</b>	<b>General medical &amp; surgical hospitals</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>100.0</b>	<b>85.9</b>
5100	Payments for inpatient nursing and residential services .....	1 003	2 628 906	.8	X
5150	Home health care services .....	1 970	4 629 384	1.4	X
5200	Hospital inpatient services, except nursing home services .....	4 524	184 407 905	57.6	X
5250	Hospital outpatient services, except home health services .....	4 371	84 990 900	26.6	X
5300	Contract research .....	88	392 802	.1	X
8500	Food and beverage sales (including cafeteria) .....	3 348	1 275 386	.4	X
8550	Rental and leasing of goods and equipment .....	652	396 601	.1	81.8
8551	Rental and leasing of medical equipment .....	240	47 022	Z	X
8552	Rental and leasing of all other goods and equipment .....	468	349 579	.1	X
8600	Merchandise sales .....	1 038	396 321	.1	83.3
8625	Sales of durable medical equipment .....	306	95 089	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	839	301 232	.1	X
8940	All other receipts .....	2 546	5 630 717	1.8	84.1
8971	All other amounts received from providing services to patients and others .....	2 546	5 630 717	1.8	X
9000	Contributions, gifts, and grants—Government .....	840	2 157 341	.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 144	988 771	.3	X
9100	Investment income, including interest and dividends .....	3 482	6 993 851	2.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	713	262 341	.1	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6221</b>	<b>General medical &amp; surgical hospitals—Con.</b>				
9200	Appropriations from general government revenues and intergovernmental transfers .....	749	20 001 551	6.3	X
9500	All other revenue .....	2 510	4 767 606	1.5	83.8
9504	All other revenue .....	2 510	4 767 606	1.5	X
<b>62211</b>	<b>General medical &amp; surgical hospitals .....</b>	<b>4 695</b>	<b>319 920 383</b>	<b>100.0</b>	<b>85.9</b>
5100	Payments for inpatient nursing and residential services .....	1 003	2 628 906	.8	X
5150	Home health care services .....	1 970	4 629 384	1.4	X
5200	Hospital inpatient services, except nursing home services .....	4 524	184 407 905	57.6	X
5250	Hospital outpatient services, except home health services .....	4 371	84 990 900	26.6	X
5300	Contract research .....	88	392 802	.1	X
8500	Food and beverage sales (including cafeteria) .....	3 348	1 275 386	.4	X
8550	Rental and leasing of goods and equipment .....	652	396 601	.1	81.8
8551	Rental and leasing of medical equipment .....	240	47 022	Z	X
8552	Rental and leasing of all other goods and equipment .....	468	349 579	.1	X
8600	Merchandise sales .....	1 038	396 321	.1	83.3
8625	Sales of durable medical equipment .....	306	95 089	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	839	301 232	.1	X
8940	All other receipts .....	2 546	5 630 717	1.8	84.1
8971	All other amounts received from providing services to patients and others .....	2 546	5 630 717	1.8	X
9000	Contributions, gifts, and grants—Government .....	840	2 157 341	.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 144	988 771	.3	X
9100	Investment income, including interest and dividends .....	3 482	6 993 851	2.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	713	262 341	.1	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	749	20 001 551	6.3	X
9500	All other revenue .....	2 510	4 767 606	1.5	83.8
9504	All other revenue .....	2 510	4 767 606	1.5	X
<b>622110</b>	<b>General medical &amp; surgical hospitals .....</b>	<b>4 695</b>	<b>319 920 383</b>	<b>100.0</b>	<b>85.9</b>
5100	Payments for inpatient nursing and residential services .....	1 003	2 628 906	.8	X
5150	Home health care services .....	1 970	4 629 384	1.4	X
5200	Hospital inpatient services, except nursing home services .....	4 524	184 407 905	57.6	X
5250	Hospital outpatient services, except home health services .....	4 371	84 990 900	26.6	X
5300	Contract research .....	88	392 802	.1	X
8500	Food and beverage sales (including cafeteria) .....	3 348	1 275 386	.4	X
8550	Rental and leasing of goods and equipment .....	652	396 601	.1	81.8
8551	Rental and leasing of medical equipment .....	240	47 022	Z	X
8552	Rental and leasing of all other goods and equipment .....	468	349 579	.1	X
8600	Merchandise sales .....	1 038	396 321	.1	83.3
8625	Sales of durable medical equipment .....	306	95 089	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	839	301 232	.1	X
8940	All other receipts .....	2 546	5 630 717	1.8	84.1
8971	All other amounts received from providing services to patients and others .....	2 546	5 630 717	1.8	X
9000	Contributions, gifts, and grants—Government .....	840	2 157 341	.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 144	988 771	.3	X
9100	Investment income, including interest and dividends .....	3 482	6 993 851	2.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	713	262 341	.1	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	749	20 001 551	6.3	X
9500	All other revenue .....	2 510	4 767 606	1.5	83.8
9504	All other revenue .....	2 510	4 767 606	1.5	X
<b>6221101</b>	<b>General medical &amp; surgical hospitals, government .....</b>	<b>1 591</b>	<b>77 024 061</b>	<b>100.0</b>	<b>88.7</b>
5100	Payments for inpatient nursing and residential services .....	402	892 042	1.2	X
5150	Home health care services .....	708	857 827	1.1	X
5200	Hospital inpatient services, except nursing home services .....	1 420	34 395 455	44.7	X
5250	Hospital outpatient services, except home health services .....	1 382	16 090 832	20.9	X
5300	Contract research .....	13	10 889	Z	X
8500	Food and beverage sales (including cafeteria) .....	1 000	232 565	.3	X
8550	Rental and leasing of goods and equipment .....	209	42 445	.1	87.6
8551	Rental and leasing of medical equipment .....	78	11 874	Z	X
8552	Rental and leasing of all other goods and equipment .....	148	30 571	Z	X
8600	Merchandise sales .....	259	75 315	.1	86.7
8625	Sales of durable medical equipment .....	106	22 649	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	184	52 666	.1	X
8940	All other receipts .....	685	1 045 314	1.4	85.7
8971	All other amounts received from providing services to patients and others .....	685	1 045 314	1.4	X
9000	Contributions, gifts, and grants—Government .....	344	1 301 099	1.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	617	144 742	.2	X
9100	Investment income, including interest and dividends .....	1 012	854 455	1.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	223	41 414	.1	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	749	20 001 551	26.0	X
9500	All other revenue .....	774	1 038 116	1.3	86.3
9504	All other revenue .....	774	1 038 116	1.3	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6221102</b>	<b>General medical &amp; surgical hospitals (except government) ...</b>	<b>3 104</b>	<b>242 896 322</b>	<b>100.0</b>	<b>85.0</b>
5100	Payments for inpatient nursing and residential services .....	601	1 736 864	.7	X
5150	Home health care services .....	1 262	3 771 557	1.6	X
5200	Hospital inpatient services, except nursing home services .....	3 104	150 012 450	61.8	X
5250	Hospital outpatient services, except home health services .....	2 989	68 900 068	28.4	X
5300	Contract research .....	75	381 913	.2	X
8500	Food and beverage sales (including cafeteria) .....	2 348	1 042 821	.4	X
8550	Rental and leasing of goods and equipment .....	443	354 156	.1	80.4
8551	Rental and leasing of medical equipment .....	162	35 148	Z	X
8552	Rental and leasing of all other goods and equipment .....	320	319 008	.1	X
8600	Merchandise sales .....	779	321 006	.1	82.3
8625	Sales of durable medical equipment .....	200	72 440	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	655	248 566	.1	X
8940	All other receipts .....	1 861	4 585 403	1.9	83.4
8971	All other amounts received from providing services to patients and others .....	1 861	4 585 403	1.9	X
9000	Contributions, gifts, and grants—Government .....	496	856 242	.4	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 527	844 029	.3	X
9100	Investment income, including interest and dividends .....	2 470	6 139 396	2.5	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	490	220 927	.1	X
9500	All other revenue .....	1 736	3 729 490	1.5	83.0
9504	All other revenue .....	1 736	3 729 490	1.5	X
<b>6222</b>	<b>Psychiatric &amp; substance abuse hospitals .....</b>	<b>412</b>	<b>10 688 543</b>	<b>100.0</b>	<b>81.9</b>
5100	Payments for inpatient nursing and residential services .....	22	149 641	1.4	X
5150	Home health care services .....	16	6 959	.1	X
5200	Hospital inpatient services, except nursing home services .....	329	3 062 051	28.6	X
5250	Hospital outpatient services, except home health services .....	185	650 097	6.1	X
8500	Food and beverage sales (including cafeteria) .....	130	13 116	.1	X
8550	Rental and leasing of goods and equipment .....	20	3 274	Z	72.2
8552	Rental and leasing of all other goods and equipment .....	20	3 274	Z	X
8600	Merchandise sales .....	43	7 543	.1	79.8
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	42	7 501	.1	X
8940	All other receipts .....	110	78 924	.7	81.6
8971	All other amounts received from providing services to patients and others .....	110	78 924	.7	X
9000	Contributions, gifts, and grants—Government .....	66	255 983	2.4	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	78	49 213	.5	X
9100	Investment income, including interest and dividends .....	117	45 351	.4	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	31	4 605	Z	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	228	6 175 559	57.8	X
9500	All other revenue .....	140	181 748	1.7	81.5
9504	All other revenue .....	140	181 748	1.7	X
<b>62221</b>	<b>Psychiatric &amp; substance abuse hospitals .....</b>	<b>412</b>	<b>10 688 543</b>	<b>100.0</b>	<b>81.9</b>
5100	Payments for inpatient nursing and residential services .....	22	149 641	1.4	X
5150	Home health care services .....	16	6 959	.1	X
5200	Hospital inpatient services, except nursing home services .....	329	3 062 051	28.6	X
5250	Hospital outpatient services, except home health services .....	185	650 097	6.1	X
8500	Food and beverage sales (including cafeteria) .....	130	13 116	.1	X
8550	Rental and leasing of goods and equipment .....	20	3 274	Z	72.2
8552	Rental and leasing of all other goods and equipment .....	20	3 274	Z	X
8600	Merchandise sales .....	43	7 543	.1	79.8
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	42	7 501	.1	X
8940	All other receipts .....	110	78 924	.7	81.6
8971	All other amounts received from providing services to patients and others .....	110	78 924	.7	X
9000	Contributions, gifts, and grants—Government .....	66	255 983	2.4	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	78	49 213	.5	X
9100	Investment income, including interest and dividends .....	117	45 351	.4	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	31	4 605	Z	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	228	6 175 559	57.8	X
9500	All other revenue .....	140	181 748	1.7	81.5
9504	All other revenue .....	140	181 748	1.7	X
<b>622210</b>	<b>Psychiatric &amp; substance abuse hospitals .....</b>	<b>412</b>	<b>10 688 543</b>	<b>100.0</b>	<b>81.9</b>
5100	Payments for inpatient nursing and residential services .....	22	149 641	1.4	X
5150	Home health care services .....	16	6 959	.1	X
5200	Hospital inpatient services, except nursing home services .....	329	3 062 051	28.6	X
5250	Hospital outpatient services, except home health services .....	185	650 097	6.1	X
8500	Food and beverage sales (including cafeteria) .....	130	13 116	.1	X
8550	Rental and leasing of goods and equipment .....	20	3 274	Z	72.2
8552	Rental and leasing of all other goods and equipment .....	20	3 274	Z	X
8600	Merchandise sales .....	43	7 543	.1	79.8
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	42	7 501	.1	X
8940	All other receipts .....	110	78 924	.7	81.6
8971	All other amounts received from providing services to patients and others .....	110	78 924	.7	X
9000	Contributions, gifts, and grants—Government .....	66	255 983	2.4	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>622210</b>	<b>Psychiatric &amp; substance abuse hospitals—Con.</b>				
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	78	49 213	.5	X
9100	Investment income, including interest and dividends .....	117	45 351	.4	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	31	4 605	Z	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	228	6 175 559	57.8	X
9500	All other revenue .....	140	181 748	1.7	81.5
9504	All other revenue .....	140	181 748	1.7	X
<b>6222101</b>	<b>Psychiatric &amp; substance abuse hospitals, government .....</b>	<b>262</b>	<b>8 849 818</b>	<b>100.0</b>	<b>83.6</b>
5100	Payments for inpatient nursing and residential services .....	19	131 393	1.5	X
5200	Hospital inpatient services, except nursing home services .....	179	1 851 898	20.9	X
5250	Hospital outpatient services, except home health services .....	64	285 203	3.2	X
8500	Food and beverage sales (including cafeteria) .....	61	8 478	.1	X
8550	Rental and leasing of goods and equipment .....	14	2 184	Z	73.9
8552	Rental and leasing of all other goods and equipment .....	14	2 184	Z	X
8600	Merchandise sales .....	25	6 089	.1	83.6
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	24	6 047	.1	X
8940	All other receipts .....	46	30 368	.3	83.6
8971	All other amounts received from providing services to patients and others .....	46	30 368	.3	X
9000	Contributions, gifts, and grants—Government .....	38	184 601	2.1	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	21	17 827	.2	X
9100	Investment income, including interest and dividends .....	27	13 629	.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	19	3 215	Z	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	228	6 175 559	69.8	X
9500	All other revenue .....	60	132 841	1.5	83.6
9504	All other revenue .....	60	132 841	1.5	X
<b>6222102</b>	<b>Psychiatric &amp; substance abuse hospitals (except government) .....</b>	<b>150</b>	<b>1 838 725</b>	<b>100.0</b>	<b>73.9</b>
5150	Home health care services .....	13	3 878	.2	X
5200	Hospital inpatient services, except nursing home services .....	150	1 210 153	65.8	X
5250	Hospital outpatient services, except home health services .....	121	364 894	19.8	X
8500	Food and beverage sales (including cafeteria) .....	69	4 638	.3	X
8550	Rental and leasing of goods and equipment .....	6	1 090	.1	63.1
8552	Rental and leasing of all other goods and equipment .....	6	1 090	.1	X
8600	Merchandise sales .....	18	1 454	.1	64.5
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	18	1 454	.1	X
8940	All other receipts .....	64	48 556	2.6	73.0
8971	All other amounts received from providing services to patients and others .....	64	48 556	2.6	X
9000	Contributions, gifts, and grants—Government .....	28	71 382	3.9	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	57	31 386	1.7	X
9100	Investment income, including interest and dividends .....	90	31 722	1.7	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	12	1 390	.1	X
9500	All other revenue .....	80	48 907	2.7	72.8
9504	All other revenue .....	80	48 907	2.7	X
<b>6223</b>	<b>Specialty (except psychiatric &amp; substance abuse) hospitals ..</b>	<b>233</b>	<b>8 423 007</b>	<b>100.0</b>	<b>84.3</b>
5100	Payments for inpatient nursing and residential services .....	29	446 795	5.3	X
5150	Home health care services .....	18	21 476	.3	X
5200	Hospital inpatient services, except nursing home services .....	218	4 645 900	55.2	X
5250	Hospital outpatient services, except home health services .....	179	1 409 352	16.7	X
5300	Contract research .....	9	22 923	.3	X
8500	Food and beverage sales (including cafeteria) .....	113	30 724	.4	X
8550	Rental and leasing of goods and equipment .....	23	4 742	.1	84.3
8551	Rental and leasing of medical equipment .....	11	1 656	Z	X
8552	Rental and leasing of all other goods and equipment .....	12	3 086	Z	X
8600	Merchandise sales .....	52	12 686	.2	83.3
8625	Sales of durable medical equipment .....	17	7 099	.1	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	36	5 587	.1	X
8940	All other receipts .....	120	293 198	3.5	83.5
8971	All other amounts received from providing services to patients and others .....	120	293 198	3.5	X
9000	Contributions, gifts, and grants—Government .....	47	142 490	1.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	108	114 732	1.4	X
9100	Investment income, including interest and dividends .....	148	179 855	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	21	12 882	.2	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	44	742 249	8.8	X
9500	All other revenue .....	131	343 003	4.1	82.2
9504	All other revenue .....	131	343 003	4.1	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>62231</b>	<b>Specialty (except psychiatric &amp; substance abuse) hospitals ..</b>	<b>233</b>	<b>8 423 007</b>	<b>100.0</b>	<b>84.3</b>
5100	Payments for inpatient nursing and residential services .....	29	446 795	5.3	X
5150	Home health care services .....	18	21 476	.3	X
5200	Hospital inpatient services, except nursing home services .....	218	4 645 900	55.2	X
5250	Hospital outpatient services, except home health services .....	179	1 409 352	16.7	X
5300	Contract research .....	9	22 923	.3	X
8500	Food and beverage sales (including cafeteria) .....	113	30 724	.4	X
8550	Rental and leasing of goods and equipment .....	23	4 742	.1	84.3
8551	Rental and leasing of medical equipment .....	11	1 656	Z	X
8552	Rental and leasing of all other goods and equipment .....	12	3 086	Z	X
8600	Merchandise sales .....	52	12 686	.2	83.3
8625	Sales of durable medical equipment .....	17	7 099	.1	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	36	5 587	.1	X
8940	All other receipts .....	120	293 198	3.5	83.5
8971	All other amounts received from providing services to patients and others .....	120	293 198	3.5	X
9000	Contributions, gifts, and grants—Government .....	47	142 490	1.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	108	114 732	1.4	X
9100	Investment income, including interest and dividends .....	148	179 855	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	21	12 882	.2	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	44	742 249	8.8	X
9500	All other revenue .....	131	343 003	4.1	82.2
9504	All other revenue .....	131	343 003	4.1	X
<b>622310</b>	<b>Specialty (except psychiatric &amp; substance abuse) hospitals ..</b>	<b>233</b>	<b>8 423 007</b>	<b>100.0</b>	<b>84.3</b>
5100	Payments for inpatient nursing and residential services .....	29	446 795	5.3	X
5150	Home health care services .....	18	21 476	.3	X
5200	Hospital inpatient services, except nursing home services .....	218	4 645 900	55.2	X
5250	Hospital outpatient services, except home health services .....	179	1 409 352	16.7	X
5300	Contract research .....	9	22 923	.3	X
8500	Food and beverage sales (including cafeteria) .....	113	30 724	.4	X
8550	Rental and leasing of goods and equipment .....	23	4 742	.1	84.3
8551	Rental and leasing of medical equipment .....	11	1 656	Z	X
8552	Rental and leasing of all other goods and equipment .....	12	3 086	Z	X
8600	Merchandise sales .....	52	12 686	.2	83.3
8625	Sales of durable medical equipment .....	17	7 099	.1	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	36	5 587	.1	X
8940	All other receipts .....	120	293 198	3.5	83.5
8971	All other amounts received from providing services to patients and others .....	120	293 198	3.5	X
9000	Contributions, gifts, and grants—Government .....	47	142 490	1.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	108	114 732	1.4	X
9100	Investment income, including interest and dividends .....	148	179 855	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	21	12 882	.2	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	44	742 249	8.8	X
9500	All other revenue .....	131	343 003	4.1	82.2
9504	All other revenue .....	131	343 003	4.1	X
<b>623</b>	<b>Nursing &amp; residential care facilities .....</b>	<b>24 526</b>	<b>37 235 108</b>	<b>100.0</b>	<b>83.7</b>
5050	Continuing care retirement community entrance fee payments .....	733	1 034 995	2.8	X
5100	Payments for inpatient nursing and residential services .....	16 705	26 954 340	72.4	X
5150	Home health care services .....	302	275 376	.7	X
8500	Food and beverage sales (including cafeteria) .....	2 267	121 586	.3	X
8550	Rental and leasing of goods and equipment .....	371	16 803	Z	78.7
8551	Rental and leasing of medical equipment .....	196	5 719	Z	X
8552	Rental and leasing of all other goods and equipment .....	205	11 084	Z	X
8600	Merchandise sales .....	1 012	45 419	.1	80.9
8625	Sales of durable medical equipment .....	79	2 010	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	956	43 409	.1	X
8940	All other receipts .....	4 299	950 412	2.6	80.2
8969	All other amounts received from providing services to patients and others .....	4 299	950 412	2.6	X
9000	Contributions, gifts, and grants—Government .....	9 654	4 284 979	11.5	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	9 230	1 670 386	4.5	X
9100	Investment income, including interest and dividends .....	7 753	1 196 181	3.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	588	22 103	.1	X
9500	All other revenue .....	5 668	662 528	1.8	79.7
9504	All other revenue .....	5 668	662 528	1.8	X
<b>6231</b>	<b>Nursing care facilities .....</b>	<b>3 088</b>	<b>15 248 712</b>	<b>100.0</b>	<b>86.5</b>
5100	Payments for inpatient nursing and residential services .....	2 981	13 857 833	90.9	X
5150	Home health care services .....	106	178 566	1.2	X
8500	Food and beverage sales (including cafeteria) .....	1 158	34 779	.2	X
8550	Rental and leasing of goods and equipment .....	184	5 562	Z	79.8
8551	Rental and leasing of medical equipment .....	118	4 075	Z	X
8552	Rental and leasing of all other goods and equipment .....	73	1 487	Z	X
8600	Merchandise sales .....	339	9 706	.1	83.9
8625	Sales of durable medical equipment .....	24	756	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	321	8 950	.1	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6231</b>	<b>Nursing care facilities—Con.</b>				
8940	All other receipts .....	1 136	274 580	1.8	82.9
8969	All other amounts received from providing services to patients and others .....	1 136	274 580	1.8	X
9000	Contributions, gifts, and grants—Government .....	255	147 994	1.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 406	259 510	1.7	X
9100	Investment income, including interest and dividends .....	1 984	320 910	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	155	6 727	Z	X
9500	All other revenue .....	938	152 545	1.0	82.1
9504	All other revenue .....	938	152 545	1.0	X
<b>62311</b>	<b>Nursing care facilities .....</b>	<b>3 088</b>	<b>15 248 712</b>	<b>100.0</b>	<b>86.5</b>
5100	Payments for inpatient nursing and residential services .....	2 981	13 857 833	90.9	X
5150	Home health care services .....	106	178 566	1.2	X
8500	Food and beverage sales (including cafeteria) .....	1 158	34 779	.2	X
8550	Rental and leasing of goods and equipment .....	184	5 562	Z	79.8
8551	Rental and leasing of medical equipment .....	118	4 075	Z	X
8552	Rental and leasing of all other goods and equipment .....	73	1 487	Z	X
8600	Merchandise sales .....	339	9 706	.1	83.9
8625	Sales of durable medical equipment .....	24	756	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	321	8 950	.1	X
8940	All other receipts .....	1 136	274 580	1.8	82.9
8969	All other amounts received from providing services to patients and others .....	1 136	274 580	1.8	X
9000	Contributions, gifts, and grants—Government .....	255	147 994	1.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 406	259 510	1.7	X
9100	Investment income, including interest and dividends .....	1 984	320 910	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	155	6 727	Z	X
9500	All other revenue .....	938	152 545	1.0	82.1
9504	All other revenue .....	938	152 545	1.0	X
<b>623110</b>	<b>Nursing care facilities .....</b>	<b>3 088</b>	<b>15 248 712</b>	<b>100.0</b>	<b>86.5</b>
5100	Payments for inpatient nursing and residential services .....	2 981	13 857 833	90.9	X
5150	Home health care services .....	106	178 566	1.2	X
8500	Food and beverage sales (including cafeteria) .....	1 158	34 779	.2	X
8550	Rental and leasing of goods and equipment .....	184	5 562	Z	79.8
8551	Rental and leasing of medical equipment .....	118	4 075	Z	X
8552	Rental and leasing of all other goods and equipment .....	73	1 487	Z	X
8600	Merchandise sales .....	339	9 706	.1	83.9
8625	Sales of durable medical equipment .....	24	756	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	321	8 950	.1	X
8940	All other receipts .....	1 136	274 580	1.8	82.9
8969	All other amounts received from providing services to patients and others .....	1 136	274 580	1.8	X
9000	Contributions, gifts, and grants—Government .....	255	147 994	1.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 406	259 510	1.7	X
9100	Investment income, including interest and dividends .....	1 984	320 910	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	155	6 727	Z	X
9500	All other revenue .....	938	152 545	1.0	82.1
9504	All other revenue .....	938	152 545	1.0	X
<b>6232</b>	<b>Residential mental retardation/health &amp; substance abuse facility .....</b>	<b>12 940</b>	<b>7 973 358</b>	<b>100.0</b>	<b>81.1</b>
5100	Payments for inpatient nursing and residential services .....	8 329	4 699 114	58.9	X
5150	Home health care services .....	33	8 248	.1	X
8500	Food and beverage sales (including cafeteria) .....	178	5 686	.1	X
8550	Rental and leasing of goods and equipment .....	67	1 920	Z	75.3
8551	Rental and leasing of medical equipment .....	24	159	Z	X
8552	Rental and leasing of all other goods and equipment .....	61	1 761	Z	X
8600	Merchandise sales .....	182	16 798	.2	68.9
8625	Sales of durable medical equipment .....	15	134	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	167	16 664	.2	X
8940	All other receipts .....	1 432	193 850	2.4	71.6
8969	All other amounts received from providing services to patients and others .....	1 432	193 850	2.4	X
9000	Contributions, gifts, and grants—Government .....	6 025	2 483 497	31.1	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	3 465	319 947	4.0	X
9100	Investment income, including interest and dividends .....	2 229	67 093	.8	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	122	4 747	.1	X
9500	All other revenue .....	2 444	172 458	2.2	75.9
9504	All other revenue .....	2 444	172 458	2.2	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>62321</b>	<b>Residential mental retardation facilities</b> .....	<b>9 287</b>	<b>5 270 174</b>	<b>100.0</b>	<b>80.7</b>
5100	Payments for inpatient nursing and residential services .....	6 192	3 465 579	65.8	X
5150	Home health care services .....	31	8 169	.2	X
8500	Food and beverage sales (including cafeteria) .....	108	4 954	.1	X
8550	Rental and leasing of goods and equipment .....	43	947	Z	80.7
8551	Rental and leasing of medical equipment .....	24	159	Z	X
8552	Rental and leasing of all other goods and equipment .....	37	788	Z	X
8600	Merchandise sales .....	143	12 925	.2	71.7
8625	Sales of durable medical equipment .....	15	134	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	128	12 791	.2	X
8940	All other receipts .....	994	96 902	1.8	75.1
8969	All other amounts received from providing services to patients and others .....	994	96 902	1.8	X
9000	Contributions, gifts, and grants—Government .....	3 981	1 422 911	27.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 139	142 901	2.7	X
9100	Investment income, including interest and dividends .....	1 425	35 442	.7	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	85	3 121	.1	X
9500	All other revenue .....	1 650	76 323	1.4	78.0
9504	All other revenue .....	1 650	76 323	1.4	X
<b>623210</b>	<b>Residential mental retardation facilities</b> .....	<b>9 287</b>	<b>5 270 174</b>	<b>100.0</b>	<b>80.7</b>
5100	Payments for inpatient nursing and residential services .....	6 192	3 465 579	65.8	X
5150	Home health care services .....	31	8 169	.2	X
8500	Food and beverage sales (including cafeteria) .....	108	4 954	.1	X
8550	Rental and leasing of goods and equipment .....	43	947	Z	80.7
8551	Rental and leasing of medical equipment .....	24	159	Z	X
8552	Rental and leasing of all other goods and equipment .....	37	788	Z	X
8600	Merchandise sales .....	143	12 925	.2	71.7
8625	Sales of durable medical equipment .....	15	134	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	128	12 791	.2	X
8940	All other receipts .....	994	96 902	1.8	75.1
8969	All other amounts received from providing services to patients and others .....	994	96 902	1.8	X
9000	Contributions, gifts, and grants—Government .....	3 981	1 422 911	27.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 139	142 901	2.7	X
9100	Investment income, including interest and dividends .....	1 425	35 442	.7	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	85	3 121	.1	X
9500	All other revenue .....	1 650	76 323	1.4	78.0
9504	All other revenue .....	1 650	76 323	1.4	X
<b>62322</b>	<b>Residential mental health &amp; substance abuse facilities</b> .....	<b>3 653</b>	<b>2 703 184</b>	<b>100.0</b>	<b>81.8</b>
5100	Payments for inpatient nursing and residential services .....	2 137	1 233 535	45.6	X
8500	Food and beverage sales (including cafeteria) .....	70	732	Z	X
8550	Rental and leasing of goods and equipment .....	24	973	Z	70.2
8552	Rental and leasing of all other goods and equipment .....	24	973	Z	X
8600	Merchandise sales .....	39	3 873	.1	59.0
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	39	3 873	.1	X
8940	All other receipts .....	438	96 948	3.6	66.4
8969	All other amounts received from providing services to patients and others .....	438	96 948	3.6	X
9000	Contributions, gifts, and grants—Government .....	2 044	1 060 586	39.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 326	177 046	6.6	X
9100	Investment income, including interest and dividends .....	804	31 651	1.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	37	1 626	.1	X
9500	All other revenue .....	794	96 135	3.6	71.8
9504	All other revenue .....	794	96 135	3.6	X
<b>623220</b>	<b>Residential mental health &amp; substance abuse facilities</b> .....	<b>3 653</b>	<b>2 703 184</b>	<b>100.0</b>	<b>81.8</b>
5100	Payments for inpatient nursing and residential services .....	2 137	1 233 535	45.6	X
8500	Food and beverage sales (including cafeteria) .....	70	732	Z	X
8550	Rental and leasing of goods and equipment .....	24	973	Z	70.2
8552	Rental and leasing of all other goods and equipment .....	24	973	Z	X
8600	Merchandise sales .....	39	3 873	.1	59.0
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	39	3 873	.1	X
8940	All other receipts .....	438	96 948	3.6	66.4
8969	All other amounts received from providing services to patients and others .....	438	96 948	3.6	X
9000	Contributions, gifts, and grants—Government .....	2 044	1 060 586	39.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 326	177 046	6.6	X
9100	Investment income, including interest and dividends .....	804	31 651	1.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	37	1 626	.1	X
9500	All other revenue .....	794	96 135	3.6	71.8
9504	All other revenue .....	794	96 135	3.6	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6233</b>	<b>Community care facilities for the elderly</b> .....	<b>3 951</b>	<b>9 304 097</b>	<b>100.0</b>	<b>87.4</b>
5050	Continuing care retirement community entrance fee payments .....	733	1 034 995	11.1	X
5100	Payments for inpatient nursing and residential services .....	2 926	6 226 498	66.9	X
5150	Home health care services .....	142	53 538	.6	X
8500	Food and beverage sales (including cafeteria) .....	861	79 744	.9	X
8550	Rental and leasing of goods and equipment .....	89	9 003	.1	85.7
8551	Rental and leasing of medical equipment .....	33	1 373	Z	X
8552	Rental and leasing of all other goods and equipment .....	61	7 630	.1	X
8600	Merchandise sales .....	417	16 106	.2	85.7
8625	Sales of durable medical equipment .....	39	1 120	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	395	14 986	.2	X
8940	All other receipts .....	1 168	328 230	3.5	85.6
8969	All other amounts received from providing services to patients and others .....	1 168	328 230	3.5	X
9000	Contributions, gifts, and grants—Government .....	943	313 633	3.4	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 990	430 573	4.6	X
9100	Investment income, including interest and dividends .....	2 113	590 237	6.3	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	241	6 732	.1	X
9500	All other revenue .....	1 218	214 808	2.3	84.7
9504	All other revenue .....	1 218	214 808	2.3	X
<b>62331</b>	<b>Community care facilities for the elderly</b> .....	<b>3 951</b>	<b>9 304 097</b>	<b>100.0</b>	<b>87.4</b>
5050	Continuing care retirement community entrance fee payments .....	733	1 034 995	11.1	X
5100	Payments for inpatient nursing and residential services .....	2 926	6 226 498	66.9	X
5150	Home health care services .....	142	53 538	.6	X
8500	Food and beverage sales (including cafeteria) .....	861	79 744	.9	X
8550	Rental and leasing of goods and equipment .....	89	9 003	.1	85.7
8551	Rental and leasing of medical equipment .....	33	1 373	Z	X
8552	Rental and leasing of all other goods and equipment .....	61	7 630	.1	X
8600	Merchandise sales .....	417	16 106	.2	85.7
8625	Sales of durable medical equipment .....	39	1 120	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	395	14 986	.2	X
8940	All other receipts .....	1 168	328 230	3.5	85.6
8969	All other amounts received from providing services to patients and others .....	1 168	328 230	3.5	X
9000	Contributions, gifts, and grants—Government .....	943	313 633	3.4	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 990	430 573	4.6	X
9100	Investment income, including interest and dividends .....	2 113	590 237	6.3	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	241	6 732	.1	X
9500	All other revenue .....	1 218	214 808	2.3	84.7
9504	All other revenue .....	1 218	214 808	2.3	X
<b>623311</b>	<b>Continuing care retirement communities</b> .....	<b>1 282</b>	<b>7 300 126</b>	<b>100.0</b>	<b>95.5</b>
5050	Continuing care retirement community entrance fee payments .....	733	1 034 995	14.2	X
5100	Payments for inpatient nursing and residential services .....	1 085	4 904 118	67.2	X
5150	Home health care services .....	114	47 423	.7	X
8500	Food and beverage sales (including cafeteria) .....	588	61 213	.8	X
8550	Rental and leasing of goods and equipment .....	63	6 435	.1	93.6
8551	Rental and leasing of medical equipment .....	26	1 182	Z	X
8552	Rental and leasing of all other goods and equipment .....	42	5 253	.1	X
8600	Merchandise sales .....	284	12 599	.2	93.8
8625	Sales of durable medical equipment .....	32	992	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	268	11 607	.2	X
8940	All other receipts .....	532	251 935	3.5	94.5
8969	All other amounts received from providing services to patients and others .....	532	251 935	3.5	X
9000	Contributions, gifts, and grants—Government .....	148	76 829	1.1	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	794	296 473	4.1	X
9100	Investment income, including interest and dividends .....	967	463 845	6.4	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	90	4 770	.1	X
9500	All other revenue .....	593	139 491	1.9	94.5
9504	All other revenue .....	593	139 491	1.9	X
<b>623312</b>	<b>Homes for the elderly</b> .....	<b>2 669</b>	<b>2 003 971</b>	<b>100.0</b>	<b>57.9</b>
5100	Payments for inpatient nursing and residential services .....	1 841	1 322 380	66.0	X
5150	Home health care services .....	28	6 115	.3	X
8500	Food and beverage sales (including cafeteria) .....	273	18 531	.9	X
8550	Rental and leasing of goods and equipment .....	26	2 568	.1	57.9
8551	Rental and leasing of medical equipment .....	7	191	Z	X
8552	Rental and leasing of all other goods and equipment .....	19	2 377	.1	X
8600	Merchandise sales .....	133	3 507	.2	54.7
8625	Sales of durable medical equipment .....	7	128	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	127	3 379	.2	X
8940	All other receipts .....	636	76 295	3.8	50.6
8969	All other amounts received from providing services to patients and others .....	636	76 295	3.8	X
9000	Contributions, gifts, and grants—Government .....	795	236 804	11.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 196	134 100	6.7	X
9100	Investment income, including interest and dividends .....	1 146	126 392	6.3	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>623312</b>	<b>Homes for the elderly—Con.</b>				
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	151	1 962	.1	X
9500	All other revenue .....	625	75 317	3.8	44.2
9504	All other revenue .....	625	75 317	3.8	X
<b>6239</b>	<b>Other residential care facilities .....</b>	<b>4 547</b>	<b>4 708 941</b>	<b>100.0</b>	<b>71.7</b>
5100	Payments for inpatient nursing and residential services .....	2 469	2 170 895	46.1	X
5150	Home health care services .....	21	35 024	.7	X
8500	Food and beverage sales (including cafeteria) .....	70	1 377	Z	X
8550	Rental and leasing of goods and equipment .....	31	318	Z	66.7
8551	Rental and leasing of medical equipment .....	21	112	Z	X
8552	Rental and leasing of all other goods and equipment .....	10	206	Z	X
8600	Merchandise sales .....	74	2 809	.1	64.1
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	74	2 809	.1	X
8940	All other receipts .....	563	153 752	3.3	68.0
8969	All other amounts received from providing services to patients and others .....	563	153 752	3.3	X
9000	Contributions, gifts, and grants—Government .....	2 431	1 339 855	28.5	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 369	660 356	14.0	X
9100	Investment income, including interest and dividends .....	1 427	217 941	4.6	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	70	3 897	.1	X
9500	All other revenue .....	1 068	122 717	2.6	66.9
9504	All other revenue .....	1 068	122 717	2.6	X
<b>62399</b>	<b>Other residential care facilities .....</b>	<b>4 547</b>	<b>4 708 941</b>	<b>100.0</b>	<b>71.7</b>
5100	Payments for inpatient nursing and residential services .....	2 469	2 170 895	46.1	X
5150	Home health care services .....	21	35 024	.7	X
8500	Food and beverage sales (including cafeteria) .....	70	1 377	Z	X
8550	Rental and leasing of goods and equipment .....	31	318	Z	66.7
8551	Rental and leasing of medical equipment .....	21	112	Z	X
8552	Rental and leasing of all other goods and equipment .....	10	206	Z	X
8600	Merchandise sales .....	74	2 809	.1	64.1
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	74	2 809	.1	X
8940	All other receipts .....	563	153 752	3.3	68.0
8969	All other amounts received from providing services to patients and others .....	563	153 752	3.3	X
9000	Contributions, gifts, and grants—Government .....	2 431	1 339 855	28.5	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 369	660 356	14.0	X
9100	Investment income, including interest and dividends .....	1 427	217 941	4.6	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	70	3 897	.1	X
9500	All other revenue .....	1 068	122 717	2.6	66.9
9504	All other revenue .....	1 068	122 717	2.6	X
<b>623990</b>	<b>Other residential care facilities .....</b>	<b>4 547</b>	<b>4 708 941</b>	<b>100.0</b>	<b>71.7</b>
5100	Payments for inpatient nursing and residential services .....	2 469	2 170 895	46.1	X
5150	Home health care services .....	21	35 024	.7	X
8500	Food and beverage sales (including cafeteria) .....	70	1 377	Z	X
8550	Rental and leasing of goods and equipment .....	31	318	Z	66.7
8551	Rental and leasing of medical equipment .....	21	112	Z	X
8552	Rental and leasing of all other goods and equipment .....	10	206	Z	X
8600	Merchandise sales .....	74	2 809	.1	64.1
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	74	2 809	.1	X
8940	All other receipts .....	563	153 752	3.3	68.0
8969	All other amounts received from providing services to patients and others .....	563	153 752	3.3	X
9000	Contributions, gifts, and grants—Government .....	2 431	1 339 855	28.5	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 369	660 356	14.0	X
9100	Investment income, including interest and dividends .....	1 427	217 941	4.6	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	70	3 897	.1	X
9500	All other revenue .....	1 068	122 717	2.6	66.9
9504	All other revenue .....	1 068	122 717	2.6	X
<b>624</b>	<b>Social assistance .....</b>	<b>69 737</b>	<b>44 756 300</b>	<b>100.0</b>	<b>76.1</b>
3450	Membership dues and fees .....	7 059	742 243	1.7	X
5100	Payments for inpatient nursing and residential services .....	773	347 668	.8	X
5150	Home health care services .....	252	107 809	.2	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	38 963	18 941 734	42.3	71.2
5451	Governmental payers .....	29 020	14 641 741	32.7	X
5452	Private payers .....	27 421	4 299 993	9.6	X
8500	Food and beverage sales (including cafeteria) .....	2 463	163 751	.4	X
8600	Merchandise sales .....	6 865	1 171 722	2.6	65.9
8627	Sales of other merchandise .....	6 865	1 171 722	2.6	X
8940	All other receipts .....	9 582	1 580 140	3.5	67.4
8973	All other operating receipts .....	9 582	1 580 140	3.5	X
9000	Contributions, gifts, and grants—Government .....	28 689	12 362 095	27.6	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	38 599	6 827 827	15.3	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>624</b>	<b>Social assistance—Con.</b>				
9100	Investment income, including interest and dividends .....	23 062	747 261	1.7	X
9500	All other revenue .....	16 790	1 764 024	3.9	61.4
9506	All other revenue .....	16 790	1 764 024	3.9	X
<b>6241</b>	<b>Individual &amp; family services .....</b>	<b>36 364</b>	<b>26 452 637</b>	<b>100.0</b>	<b>76.0</b>
3450	Membership dues and fees .....	4 931	605 688	2.3	X
5100	Payments for inpatient nursing and residential services .....	518	277 027	1.0	X
5150	Home health care services .....	188	96 083	.4	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	17 884	11 031 765	41.7	71.4
5451	Governmental payers .....	14 562	9 139 513	34.6	X
5452	Private payers .....	11 502	1 892 252	7.2	X
8500	Food and beverage sales (including cafeteria) .....	1 574	118 598	.4	X
8600	Merchandise sales .....	4 038	376 046	1.4	61.8
8627	Sales of other merchandise .....	4 038	376 046	1.4	X
8940	All other receipts .....	5 006	906 227	3.4	66.8
8973	All other operating receipts .....	5 006	906 227	3.4	X
9000	Contributions, gifts, and grants—Government .....	15 912	7 511 476	28.4	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	22 727	3 974 598	15.0	X
9100	Investment income, including interest and dividends .....	13 169	521 348	2.0	X
9500	All other revenue .....	9 545	1 033 755	3.9	61.9
9506	All other revenue .....	9 545	1 033 755	3.9	X
<b>62411</b>	<b>Child &amp; youth services .....</b>	<b>11 086</b>	<b>7 718 841</b>	<b>100.0</b>	<b>76.2</b>
3450	Membership dues and fees .....	2 536	339 638	4.4	X
5100	Payments for inpatient nursing and residential services .....	108	63 869	.8	X
5150	Home health care services .....	21	8 364	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	4 352	3 069 653	39.8	71.5
5451	Governmental payers .....	3 460	2 563 016	33.2	X
5452	Private payers .....	2 659	506 637	6.6	X
8500	Food and beverage sales (including cafeteria) .....	715	84 660	1.1	X
8600	Merchandise sales .....	1 853	180 494	2.3	55.7
8627	Sales of other merchandise .....	1 853	180 494	2.3	X
8940	All other receipts .....	1 944	377 073	4.9	63.5
8973	All other operating receipts .....	1 944	377 073	4.9	X
9000	Contributions, gifts, and grants—Government .....	4 235	1 246 636	16.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	7 757	1 649 226	21.4	X
9100	Investment income, including interest and dividends .....	4 578	261 897	3.4	X
9500	All other revenue .....	3 434	437 331	5.7	60.4
9506	All other revenue .....	3 434	437 331	5.7	X
<b>624110</b>	<b>Child &amp; youth services .....</b>	<b>11 086</b>	<b>7 718 841</b>	<b>100.0</b>	<b>76.2</b>
3450	Membership dues and fees .....	2 536	339 638	4.4	X
5100	Payments for inpatient nursing and residential services .....	108	63 869	.8	X
5150	Home health care services .....	21	8 364	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	4 352	3 069 653	39.8	71.5
5451	Governmental payers .....	3 460	2 563 016	33.2	X
5452	Private payers .....	2 659	506 637	6.6	X
8500	Food and beverage sales (including cafeteria) .....	715	84 660	1.1	X
8600	Merchandise sales .....	1 853	180 494	2.3	55.7
8627	Sales of other merchandise .....	1 853	180 494	2.3	X
8940	All other receipts .....	1 944	377 073	4.9	63.5
8973	All other operating receipts .....	1 944	377 073	4.9	X
9000	Contributions, gifts, and grants—Government .....	4 235	1 246 636	16.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	7 757	1 649 226	21.4	X
9100	Investment income, including interest and dividends .....	4 578	261 897	3.4	X
9500	All other revenue .....	3 434	437 331	5.7	60.4
9506	All other revenue .....	3 434	437 331	5.7	X
<b>62412</b>	<b>Services for the elderly &amp; persons with disabilities .....</b>	<b>9 960</b>	<b>8 217 311</b>	<b>100.0</b>	<b>84.0</b>
3450	Membership dues and fees .....	979	53 250	.6	X
5100	Payments for inpatient nursing and residential services .....	272	163 783	2.0	X
5150	Home health care services .....	110	59 336	.7	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	6 046	3 769 382	45.9	79.0
5451	Governmental payers .....	5 348	3 383 248	41.2	X
5452	Private payers .....	3 329	386 134	4.7	X
8500	Food and beverage sales (including cafeteria) .....	550	25 825	.3	X
8600	Merchandise sales .....	1 052	126 324	1.5	80.2
8627	Sales of other merchandise .....	1 052	126 324	1.5	X
8940	All other receipts .....	1 473	311 675	3.8	77.7
8973	All other operating receipts .....	1 473	311 675	3.8	X
9000	Contributions, gifts, and grants—Government .....	4 666	2 813 149	34.2	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>62412</b>	<b>Services for the elderly &amp; persons with disabilities—Con.</b>				
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private	5 343	546 486	6.7	X
9100	Investment income, including interest and dividends	3 195	94 050	1.1	X
9500	All other revenue	2 614	254 025	3.1	74.1
9506	All other revenue	2 614	254 025	3.1	X
<b>624120</b>	<b>Services for the elderly &amp; persons with disabilities</b>	<b>9 960</b>	<b>8 217 311</b>	<b>100.0</b>	<b>84.0</b>
3450	Membership dues and fees	979	53 250	.6	X
5100	Payments for inpatient nursing and residential services	272	163 783	2.0	X
5150	Home health care services	110	59 336	.7	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	6 046	3 769 382	45.9	79.0
5451	Governmental payers	5 348	3 383 248	41.2	X
5452	Private payers	3 329	386 134	4.7	X
8500	Food and beverage sales (including cafeteria)	550	25 825	.3	X
8600	Merchandise sales	1 052	126 324	1.5	80.2
8627	Sales of other merchandise	1 052	126 324	1.5	X
8940	All other receipts	1 473	311 675	3.8	77.7
8973	All other operating receipts	1 473	311 675	3.8	X
9000	Contributions, gifts, and grants—Government	4 666	2 813 149	34.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private	5 343	546 486	6.7	X
9100	Investment income, including interest and dividends	3 195	94 050	1.1	X
9500	All other revenue	2 614	254 025	3.1	74.1
9506	All other revenue	2 614	254 025	3.1	X
<b>62419</b>	<b>Other individual &amp; family services</b>	<b>15 318</b>	<b>10 516 485</b>	<b>100.0</b>	<b>69.7</b>
3450	Membership dues and fees	1 416	212 800	2.0	X
5100	Payments for inpatient nursing and residential services	138	49 375	.5	X
5150	Home health care services	57	28 383	.3	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	7 486	4 192 730	39.9	65.2
5451	Governmental payers	5 754	3 193 249	30.4	X
5452	Private payers	5 514	999 481	9.5	X
8500	Food and beverage sales (including cafeteria)	309	8 113	.1	X
8600	Merchandise sales	1 133	69 228	.7	54.4
8627	Sales of other merchandise	1 133	69 228	.7	X
8940	All other receipts	1 589	217 479	2.1	60.7
8973	All other operating receipts	1 589	217 479	2.1	X
9000	Contributions, gifts, and grants—Government	7 011	3 451 691	32.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private	9 627	1 778 886	16.9	X
9100	Investment income, including interest and dividends	5 396	165 401	1.6	X
9500	All other revenue	3 497	342 399	3.3	53.6
9506	All other revenue	3 497	342 399	3.3	X
<b>624190</b>	<b>Other individual &amp; family services</b>	<b>15 318</b>	<b>10 516 485</b>	<b>100.0</b>	<b>69.7</b>
3450	Membership dues and fees	1 416	212 800	2.0	X
5100	Payments for inpatient nursing and residential services	138	49 375	.5	X
5150	Home health care services	57	28 383	.3	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	7 486	4 192 730	39.9	65.2
5451	Governmental payers	5 754	3 193 249	30.4	X
5452	Private payers	5 514	999 481	9.5	X
8500	Food and beverage sales (including cafeteria)	309	8 113	.1	X
8600	Merchandise sales	1 133	69 228	.7	54.4
8627	Sales of other merchandise	1 133	69 228	.7	X
8940	All other receipts	1 589	217 479	2.1	60.7
8973	All other operating receipts	1 589	217 479	2.1	X
9000	Contributions, gifts, and grants—Government	7 011	3 451 691	32.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private	9 627	1 778 886	16.9	X
9100	Investment income, including interest and dividends	5 396	165 401	1.6	X
9500	All other revenue	3 497	342 399	3.3	53.6
9506	All other revenue	3 497	342 399	3.3	X
<b>6242</b>	<b>Community food &amp; housing/emergency &amp; other relief services</b>	<b>9 606</b>	<b>6 085 252</b>	<b>100.0</b>	<b>82.4</b>
3450	Membership dues and fees	466	35 011	.6	X
5100	Payments for inpatient nursing and residential services	132	22 936	.4	X
5150	Home health care services	42	1 790	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	3 854	1 408 305	23.1	77.4
5451	Governmental payers	3 131	1 095 577	18.0	X
5452	Private payers	2 291	312 728	5.1	X
8500	Food and beverage sales (including cafeteria)	289	20 476	.3	X
8600	Merchandise sales	784	59 361	1.0	66.0
8627	Sales of other merchandise	784	59 361	1.0	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6242</b>	<b>Community food &amp; housing/emergency &amp; other relief services—Con.</b>				
8940	All other receipts .....	1 158	169 102	2.8	64.3
8973	All other operating receipts .....	1 158	169 102	2.8	X
9000	Contributions, gifts, and grants—Government .....	5 246	1 732 537	28.5	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	6 838	2 110 473	34.7	X
9100	Investment income, including interest and dividends .....	3 829	121 277	2.0	X
9500	All other revenue .....	3 064	403 984	6.6	53.8
9506	All other revenue .....	3 064	403 984	6.6	X
<b>62421</b>	<b>Community food services .....</b>	<b>2 988</b>	<b>1 597 522</b>	<b>100.0</b>	<b>83.3</b>
3450	Membership dues and fees .....	106	24 917	1.6	X
5150	Home health care services .....	28	251	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	1 190	373 578	23.4	79.1
5451	Governmental payers .....	1 030	282 533	17.7	X
5452	Private payers .....	551	91 045	5.7	X
8500	Food and beverage sales (including cafeteria) .....	200	18 685	1.2	X
8600	Merchandise sales .....	78	4 003	.3	77.6
8627	Sales of other merchandise .....	78	4 003	.3	X
8940	All other receipts .....	162	55 967	3.5	82.9
8973	All other operating receipts .....	162	55 967	3.5	X
9000	Contributions, gifts, and grants—Government .....	1 479	283 575	17.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 113	682 796	42.7	X
9100	Investment income, including interest and dividends .....	985	13 014	.8	X
9500	All other revenue .....	679	140 736	8.8	63.1
9506	All other revenue .....	679	140 736	8.8	X
<b>624210</b>	<b>Community food services .....</b>	<b>2 988</b>	<b>1 597 522</b>	<b>100.0</b>	<b>83.3</b>
3450	Membership dues and fees .....	106	24 917	1.6	X
5150	Home health care services .....	28	251	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	1 190	373 578	23.4	79.1
5451	Governmental payers .....	1 030	282 533	17.7	X
5452	Private payers .....	551	91 045	5.7	X
8500	Food and beverage sales (including cafeteria) .....	200	18 685	1.2	X
8600	Merchandise sales .....	78	4 003	.3	77.6
8627	Sales of other merchandise .....	78	4 003	.3	X
8940	All other receipts .....	162	55 967	3.5	82.9
8973	All other operating receipts .....	162	55 967	3.5	X
9000	Contributions, gifts, and grants—Government .....	1 479	283 575	17.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 113	682 796	42.7	X
9100	Investment income, including interest and dividends .....	985	13 014	.8	X
9500	All other revenue .....	679	140 736	8.8	63.1
9506	All other revenue .....	679	140 736	8.8	X
<b>62422</b>	<b>Community housing services .....</b>	<b>4 737</b>	<b>2 954 163</b>	<b>100.0</b>	<b>82.6</b>
3450	Membership dues and fees .....	189	4 027	.1	X
5100	Payments for inpatient nursing and residential services .....	122	22 747	.8	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	1 980	934 531	31.6	75.9
5451	Governmental payers .....	1 621	747 542	25.3	X
5452	Private payers .....	1 221	186 989	6.3	X
8500	Food and beverage sales (including cafeteria) .....	89	1 791	.1	X
8600	Merchandise sales .....	289	33 001	1.1	50.6
8627	Sales of other merchandise .....	289	33 001	1.1	X
8940	All other receipts .....	522	63 397	2.1	53.9
8973	All other operating receipts .....	522	63 397	2.1	X
9000	Contributions, gifts, and grants—Government .....	3 010	1 081 104	36.6	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	3 312	624 314	21.1	X
9100	Investment income, including interest and dividends .....	1 951	48 959	1.7	X
9500	All other revenue .....	1 651	140 091	4.7	48.7
9506	All other revenue .....	1 651	140 091	4.7	X
<b>624221</b>	<b>Temporary shelters .....</b>	<b>2 537</b>	<b>1 514 645</b>	<b>100.0</b>	<b>88.9</b>
3450	Membership dues and fees .....	116	1 727	.1	X
5100	Payments for inpatient nursing and residential services .....	63	11 725	.8	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	1 071	492 299	32.5	82.6
5451	Governmental payers .....	960	442 734	29.2	X
5452	Private payers .....	561	49 565	3.3	X
8500	Food and beverage sales (including cafeteria) .....	28	414	Z	X
8600	Merchandise sales .....	149	26 399	1.7	56.1
8627	Sales of other merchandise .....	149	26 399	1.7	X
8940	All other receipts .....	188	17 909	1.2	55.8
8973	All other operating receipts .....	188	17 909	1.2	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>624221</b>	<b>Temporary shelters—Con.</b>				
9000	Contributions, gifts, and grants—Government .....	1 625	514 739	34.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 927	387 645	25.6	X
9100	Investment income, including interest and dividends .....	948	18 566	1.2	X
9500	All other revenue .....	726	43 222	2.9	57.6
9506	All other revenue .....	726	43 222	2.9	X
<b>624229</b>	<b>Other community housing services .....</b>	<b>2 200</b>	<b>1 439 518</b>	<b>100.0</b>	<b>76.0</b>
3450	Membership dues and fees .....	73	2 300	.2	X
5100	Payments for inpatient nursing and residential services .....	59	11 022	.8	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	909	442 232	30.7	68.9
5451	Governmental payers .....	661	304 808	21.2	X
5452	Private payers .....	660	137 424	9.5	X
8500	Food and beverage sales (including cafeteria) .....	61	1 377	.1	X
8600	Merchandise sales .....	140	6 602	.5	44.0
8627	Sales of other merchandise .....	140	6 602	.5	X
8940	All other receipts .....	334	45 488	3.2	50.7
8973	All other operating receipts .....	334	45 488	3.2	X
9000	Contributions, gifts, and grants—Government .....	1 385	566 365	39.3	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 385	236 669	16.4	X
9100	Investment income, including interest and dividends .....	1 003	30 393	2.1	X
9500	All other revenue .....	925	96 869	6.7	41.6
9506	All other revenue .....	925	96 869	6.7	X
<b>62423</b>	<b>Emergency &amp; other relief services .....</b>	<b>1 881</b>	<b>1 533 567</b>	<b>100.0</b>	<b>81.2</b>
3450	Membership dues and fees .....	171	6 067	.4	X
5100	Payments for inpatient nursing and residential services .....	10	189	Z	X
5150	Home health care services .....	12	1 338	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	684	100 196	6.5	80.2
5451	Governmental payers .....	480	65 502	4.3	X
5452	Private payers .....	519	34 694	2.3	X
8600	Merchandise sales .....	417	22 357	1.5	73.3
8627	Sales of other merchandise .....	417	22 357	1.5	X
8940	All other receipts .....	474	49 738	3.2	61.1
8973	All other operating receipts .....	474	49 738	3.2	X
9000	Contributions, gifts, and grants—Government .....	757	367 858	24.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 413	803 363	52.4	X
9100	Investment income, including interest and dividends .....	893	59 304	3.9	X
9500	All other revenue .....	734	123 157	8.0	53.4
9506	All other revenue .....	734	123 157	8.0	X
<b>624230</b>	<b>Emergency &amp; other relief services .....</b>	<b>1 881</b>	<b>1 533 567</b>	<b>100.0</b>	<b>81.2</b>
3450	Membership dues and fees .....	171	6 067	.4	X
5100	Payments for inpatient nursing and residential services .....	10	189	Z	X
5150	Home health care services .....	12	1 338	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	684	100 196	6.5	80.2
5451	Governmental payers .....	480	65 502	4.3	X
5452	Private payers .....	519	34 694	2.3	X
8600	Merchandise sales .....	417	22 357	1.5	73.3
8627	Sales of other merchandise .....	417	22 357	1.5	X
8940	All other receipts .....	474	49 738	3.2	61.1
8973	All other operating receipts .....	474	49 738	3.2	X
9000	Contributions, gifts, and grants—Government .....	757	367 858	24.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 413	803 363	52.4	X
9100	Investment income, including interest and dividends .....	893	59 304	3.9	X
9500	All other revenue .....	734	123 157	8.0	53.4
9506	All other revenue .....	734	123 157	8.0	X
<b>6243</b>	<b>Vocational rehabilitation services .....</b>	<b>5 668</b>	<b>6 461 745</b>	<b>100.0</b>	<b>74.6</b>
3450	Membership dues and fees .....	131	2 505	Z	X
5100	Payments for inpatient nursing and residential services .....	91	44 726	.7	X
5150	Home health care services .....	10	7 837	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	3 448	2 869 424	44.4	69.5
5451	Governmental payers .....	3 333	2 574 485	39.8	X
5452	Private payers .....	1 535	294 939	4.6	X
8500	Food and beverage sales (including cafeteria) .....	309	21 003	.3	X
8600	Merchandise sales .....	1 055	727 481	11.3	72.1
8627	Sales of other merchandise .....	1 055	727 481	11.3	X
8940	All other receipts .....	1 149	408 193	6.3	70.1
8973	All other operating receipts .....	1 149	408 193	6.3	X
9000	Contributions, gifts, and grants—Government .....	2 629	1 791 820	27.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 307	328 423	5.1	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6243</b>	<b>Vocational rehabilitation services—Con.</b>				
9100	Investment income, including interest and dividends .....	1 528	56 518	.9	X
9500	All other revenue .....	1 406	203 815	3.2	70.9
9506	All other revenue .....	1 406	203 815	3.2	X
<b>62431</b>	<b>Vocational rehabilitation services .....</b>	<b>5 668</b>	<b>6 461 745</b>	<b>100.0</b>	<b>74.6</b>
3450	Membership dues and fees .....	131	2 505	Z	X
5100	Payments for inpatient nursing and residential services .....	91	44 726	.7	X
5150	Home health care services .....	10	7 837	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	3 448	2 869 424	44.4	69.5
5451	Governmental payers .....	3 333	2 574 485	39.8	X
5452	Private payers .....	1 535	294 939	4.6	X
8500	Food and beverage sales (including cafeteria) .....	309	21 003	.3	X
8600	Merchandise sales .....	1 055	727 481	11.3	72.1
8627	Sales of other merchandise .....	1 055	727 481	11.3	X
8940	All other receipts .....	1 149	408 193	6.3	70.1
8973	All other operating receipts .....	1 149	408 193	6.3	X
9000	Contributions, gifts, and grants—Government .....	2 629	1 791 820	27.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 307	328 423	5.1	X
9100	Investment income, including interest and dividends .....	1 528	56 518	.9	X
9500	All other revenue .....	1 406	203 815	3.2	70.9
9506	All other revenue .....	1 406	203 815	3.2	X
<b>624310</b>	<b>Vocational rehabilitation services .....</b>	<b>5 668</b>	<b>6 461 745</b>	<b>100.0</b>	<b>74.6</b>
3450	Membership dues and fees .....	131	2 505	Z	X
5100	Payments for inpatient nursing and residential services .....	91	44 726	.7	X
5150	Home health care services .....	10	7 837	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	3 448	2 869 424	44.4	69.5
5451	Governmental payers .....	3 333	2 574 485	39.8	X
5452	Private payers .....	1 535	294 939	4.6	X
8500	Food and beverage sales (including cafeteria) .....	309	21 003	.3	X
8600	Merchandise sales .....	1 055	727 481	11.3	72.1
8627	Sales of other merchandise .....	1 055	727 481	11.3	X
8940	All other receipts .....	1 149	408 193	6.3	70.1
8973	All other operating receipts .....	1 149	408 193	6.3	X
9000	Contributions, gifts, and grants—Government .....	2 629	1 791 820	27.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 307	328 423	5.1	X
9100	Investment income, including interest and dividends .....	1 528	56 518	.9	X
9500	All other revenue .....	1 406	203 815	3.2	70.9
9506	All other revenue .....	1 406	203 815	3.2	X
<b>6244</b>	<b>Child day care services .....</b>	<b>18 099</b>	<b>5 756 666</b>	<b>100.0</b>	<b>71.7</b>
3450	Membership dues and fees .....	1 531	99 039	1.7	X
5100	Payments for inpatient nursing and residential services .....	32	2 979	.1	X
5150	Home health care services .....	12	2 099	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	13 777	3 632 240	63.1	66.1
5451	Governmental payers .....	7 994	1 832 166	31.8	X
5452	Private payers .....	12 092	1 800 074	31.3	X
8500	Food and beverage sales (including cafeteria) .....	291	3 674	.1	X
8600	Merchandise sales .....	988	8 834	.2	65.9
8627	Sales of other merchandise .....	988	8 834	.2	X
8940	All other receipts .....	2 269	96 618	1.7	70.1
8973	All other operating receipts .....	2 269	96 618	1.7	X
9000	Contributions, gifts, and grants—Government .....	4 902	1 326 262	23.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	6 727	414 333	7.2	X
9100	Investment income, including interest and dividends .....	4 536	48 118	.8	X
9500	All other revenue .....	2 775	122 470	2.1	66.9
9506	All other revenue .....	2 775	122 470	2.1	X
<b>62441</b>	<b>Child day care services .....</b>	<b>18 099</b>	<b>5 756 666</b>	<b>100.0</b>	<b>71.7</b>
3450	Membership dues and fees .....	1 531	99 039	1.7	X
5100	Payments for inpatient nursing and residential services .....	32	2 979	.1	X
5150	Home health care services .....	12	2 099	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	13 777	3 632 240	63.1	66.1
5451	Governmental payers .....	7 994	1 832 166	31.8	X
5452	Private payers .....	12 092	1 800 074	31.3	X
8500	Food and beverage sales (including cafeteria) .....	291	3 674	.1	X
8600	Merchandise sales .....	988	8 834	.2	65.9
8627	Sales of other merchandise .....	988	8 834	.2	X
8940	All other receipts .....	2 269	96 618	1.7	70.1
8973	All other operating receipts .....	2 269	96 618	1.7	X
9000	Contributions, gifts, and grants—Government .....	4 902	1 326 262	23.0	X

See footnotes at end of table.

Table 1b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>62441</b>	<b>Child day care services—Con.</b>				
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	6 727	414 333	7.2	X
9100	Investment income, including interest and dividends .....	4 536	48 118	.8	X
9500	All other revenue .....	2 775	122 470	2.1	66.9
9506	All other revenue .....	2 775	122 470	2.1	X
<b>624410</b>	<b>Child day care services .....</b>	<b>18 099</b>	<b>5 756 666</b>	<b>100.0</b>	<b>71.7</b>
3450	Membership dues and fees .....	1 531	99 039	1.7	X
5100	Payments for inpatient nursing and residential services .....	32	2 979	.1	X
5150	Home health care services .....	12	2 099	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	13 777	3 632 240	63.1	66.1
5451	Governmental payers .....	7 994	1 832 166	31.8	X
5452	Private payers .....	12 092	1 800 074	31.3	X
8500	Food and beverage sales (including cafeteria) .....	291	3 674	.1	X
8600	Merchandise sales .....	988	8 834	.2	65.9
8627	Sales of other merchandise .....	988	8 834	.2	X
8940	All other receipts .....	2 269	96 618	1.7	70.1
8973	All other operating receipts .....	2 269	96 618	1.7	X
9000	Contributions, gifts, and grants—Government .....	4 902	1 326 262	23.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	6 727	414 333	7.2	X
9100	Investment income, including interest and dividends .....	4 536	48 118	.8	X
9500	All other revenue .....	2 775	122 470	2.1	66.9
9506	All other revenue .....	2 775	122 470	2.1	X

<sup>1</sup>Revenue and revenue line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

# Appendix A.

## Explanation of Terms

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### **NUMBER OF ESTABLISHMENTS**

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

### **RECEIPTS/REVENUE (\$1,000)**

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating

income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services performed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) 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). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts

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from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax

agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **62 HEALTH CARE AND SOCIAL ASSISTANCE**

The Health Care and Social Assistance sector comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

### **621 Ambulatory Health Care Services**

Industries in the Ambulatory Health Care Services subsector provide health care services directly or indirectly to ambulatory patients and do not usually provide inpatient services. Health practitioners in this subsector provide outpatient services, with the facilities and equipment not usually being the most significant part of the production process.

### **6211 Offices of Physicians**

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **62111 Offices of Physicians**

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or

D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621111 Offices of Physicians (Except Mental Health Specialists)**

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (except psychiatry or psychoanalysis) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621111 are comprised of these parts of the following SIC industries:

8011 (pt) Offices of Doctors of Medicine (Except Mental Health Specialists)

8031 (pt) Offices of Doctors of Osteopathy (Except Mental Health Specialists)

### **6211111 Offices of Doctors of Medicine (Except Mental Health Specialists)**

Establishments of licensed practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of general or specialized medicine or surgery (except the practice of mental health). These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers. Included here are group clinics owned and operated by associated physicians.

### **6211112 Offices of Doctors of Osteopathy (Except Mental Health Specialists)**

Establishments of licensed practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the practice of general or specialized osteopathic medicine or surgery (except mental health specialists). Included here are group clinics owned and operated by associated osteopathic physicians.

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### **621112 Offices of Physicians, Mental Health Specialists**

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of psychiatry or psychoanalysis. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621112 are comprised of these parts of the following SIC industries:

- 8011 (pt) Offices of Doctors of Medicine (Mental Health Specialists)
- 8031 (pt) Offices of Doctors of Osteopathy (Mental Health Specialists)

### **6211121 Offices of Doctors of Medicine, Mental Health Specialists**

Establishments of health practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

### **6211122 Offices of Doctors of Osteopathy, Mental Health Specialists**

Establishments of health practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

### **6212 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

### **62121 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or

group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

### **621210 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

The data published with NAICS code 621210 are comprised of the following SIC industry:

- 8021 Offices of Dentists

### **6213 Offices of Other Health Practitioners**

This industry group comprises establishments of independent health practitioners (except physicians and dentists).

### **62131 Offices of Chiropractors**

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621310 Offices of Chiropractors**

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621310 are comprised of this part of the following SIC industry:

- 8041 Offices of Chiropractors

### **62132 Offices of Optometrists**

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

### **621320 Offices of Optometrists**

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

The data published with NAICS code 621320 are comprised of the following SIC industry:

8042 Offices of Optometrists

### **62133 Offices of Mental Health Practitioners (Except Physicians)**

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621330 Offices of Mental Health Practitioners (Except Physicians)**

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621330 are comprised of this part of the following SIC industry:

8049 (pt) Offices of Mental Health Practitioners  
(Except Physicians)

### **62134 Offices of Physical, Occupational and Speech Therapists, and Audiologists**

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621340 Offices of Physical, Occupational and Speech Therapists, and Audiologists**

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621340 are comprised of these parts of the following SIC industries:

8049 (pt) Offices of Speech Therapists and  
Audiologists

8049 (pt) Offices of Physical and Occupational  
Therapists

### **6213401 Speech Therapists and Audiologists**

Establishments of health practitioners primarily engaged in diagnosing and treating speech, language, or hearing problems. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

### **6213402 Physical and Occupational Therapists**

Establishments of health practitioners primarily engaged in the following: (1) administering medically prescribed physical therapy treatment for patients suffering

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from injuries, or muscle, nerve, joint, and bone disease; or (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities regain physical or mental functioning, or to adapt to their disabilities. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

### **62139 Offices of All Other Health Practitioners**

This industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; and audiologists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621391 Offices of Podiatrists**

This U.S. industry comprises establishments of health practitioners having the degree of D.P. (Doctor of podiatry) primarily engaged in the independent practice of podiatry. These practitioners diagnose and treat diseases and deformities of the foot and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621391 are comprised of the following SIC industry:

8043 Offices of Podiatrists

### **621399 Offices of All Other Miscellaneous Health Practitioners**

This U.S. industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; audiologists; and podiatrists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621399 are comprised of this part of the following SIC industry:

8049 (pt) Offices of All Other Health Practitioners

### **6214 Outpatient Care Centers**

This NAICS industry group includes establishments classified in the following NAICS industries: 62141, Family Planning Centers; 62142, Outpatient Mental Health and Substance Abuse Centers; and 62149, Other Outpatient Care Centers.

### **62141 Family Planning Centers**

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

### **621410 Family Planning Centers**

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

The data published with NAICS code 621410 are comprised of these parts of the following SIC industries:

8093 (pt) Family Planning Centers

8099 (pt) Childbirth Preparation Classes

### **6214101 Childbirth Preparation Classes**

Establishments primarily engaged in providing childbirth preparation classes.

### **6214102 Family Planning Centers (Except Childbirth Preparation)**

Establishments, with medical staff, primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

### **62142 Outpatient Mental Health and Substance Abuse Centers**

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

### **621420 Outpatient Mental Health and Substance Abuse Centers**

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

The data published with NAICS code 621420 are comprised of this part of the following SIC industry:

8093 (pt) Outpatient Mental Health and Substance Abuse Centers

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### **62149 Other Outpatient Care Centers**

This industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers and outpatient mental health and substance abuse centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

### **621491 HMO Medical Centers**

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in providing a range of outpatient medical services to the health maintenance organization (HMO) subscribers with a focus generally on primary health care. These establishments are owned by the HMO. Included in this industry are HMO establishments that both provide health care services and underwrite health and medical insurance policies.

The data published with NAICS code 621491 are comprised of this part of the following SIC industry:

8011 (pt) HMO Medical Centers

### **621492 Kidney Dialysis Centers**

This U.S. industry comprises establishments with medical staff primarily engaged in providing outpatient kidney or renal dialysis services.

The data published with NAICS code 621492 are comprised of the following SIC industry:

8092 Kidney Dialysis Centers

### **621493 Freestanding Ambulatory Surgical and Emergency Centers**

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in (1) providing surgical services (e.g., orthoscopic and cataract surgery) on an outpatient basis or (2) providing emergency care services (e.g., setting broken bones, treating lacerations, or tending to patients suffering injuries as a result of accidents, trauma, or medical conditions necessitating immediate medical care) on an outpatient basis. Outpatient surgical establishments have specialized facilities, such as operating and recovery rooms, and specialized equipment, such as anesthetic or X-ray equipment.

The data published with NAICS code 621493 are comprised of this part of the following SIC industry:

8011 (pt) Freestanding Ambulatory Surgical and Emergency Centers

### **621498 All Other Outpatient Care Centers**

This U.S. industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers, outpatient mental health and substance abuse centers, HMO

medical centers, kidney dialysis centers, and freestanding ambulatory surgical and emergency centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

The data published with NAICS code 621498 are comprised of this part of the following SIC industry:

8093 (pt) All Other Outpatient Care Centers

### **6215 Medical and Diagnostic Laboratories**

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

### **62151 Medical and Diagnostic Laboratories**

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

### **621511 Medical Laboratories**

This U.S. industry comprises establishments known as medical laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis, generally to the medical profession or to the patient on referral from a health practitioner.

The data published with NAICS code 621511 are comprised of this part of the following SIC industry:

8071 (pt) Medical Laboratories

### **621512 Diagnostic Imaging Centers**

This U.S. industry comprises establishments known as diagnostic imaging centers primarily engaged in producing images of the patient generally on referral from a health practitioner.

The data published with NAICS code 621512 are comprised of this part of the following SIC industry:

8071 (pt) Diagnostic Imaging Centers

### **6216 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical

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equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

### **62161 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

### **621610 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

The data published with NAICS code 621610 are comprised of the following SIC industry:

8082 Home Health Care Services

### **6219 Other Ambulatory Health Care Services**

This industry group comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical laboratories and diagnostic imaging centers; and home health care providers).

### **62191 Ambulance Services**

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

### **621910 Ambulance Services**

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

The data published with NAICS code 621910 are comprised of these parts of the following SIC industries:

4119 (pt) Ambulance or Rescue Service (Except by Air)

4522 (pt) Air Ambulance

### **6219101 Air Ambulance Services**

Establishments primarily engaged in providing air transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. These aircraft are equipped with lifesaving equipment operated by medically trained personnel.

### **6219109 Ambulance or Rescue Service (Except by Air)**

Establishments primarily engaged in providing ground transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

### **62199 All Other Ambulatory Health Care Services**

This industry comprises establishments primarily engaged in providing ambulatory health care services (except office physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; and ambulances).

### **621991 Blood and Organ Banks**

This U.S. industry comprises establishments primarily engaged in collecting, storing, and distributing blood and blood products and storing and distributing body organs.

The data published with NAICS code 621991 are comprised of this part of the following SIC industry:

8099 (pt) Blood and Organ Banks

### **621999 All Other Miscellaneous Ambulatory Health Care Services**

This U.S. industry comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; ambulances; and blood and organ banks).

The data published with NAICS code 621999 are comprised of this part of the following SIC industry:

8099 (pt) All Other Miscellaneous Ambulatory Health Care Services

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## 622 Hospitals

Industries in the Hospitals subsector provide medical, diagnostic, and treatment services that include physician, nursing, and other health services to inpatients and the specialized accommodation services required by inpatients. Hospitals may also provide outpatient services as a secondary activity. Establishments in the Hospitals subsector provide inpatient health services, many of which can only be provided using the specialized facilities and equipment that form a significant and integral part of the production process.

### 6221 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

### 62211 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

### 622110 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other

services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

The data published with NAICS code 622110 are comprised of these parts of the following SIC industries:

- 8062 General Medical and Surgical Hospitals
- 8069 (pt) Children's Hospitals (Except Government)
- 8069 (pt) Children's Hospitals (Government)

### 6221101 General Medical and Surgical Hospitals, Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### 62211011 Children's Hospitals, Government

Government establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### 62211012 General Medical and Surgical Hospitals (Except Children's Hospitals), Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### 6221102 General Medical and Surgical Hospitals (Except Government)

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services,

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such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **62211021 Children's Hospitals (Except Government)**

Nongovernment establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **62211022 General Medical and Surgical Hospitals (Except Children's Hospitals, Except Government)**

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **6222 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

### **62221 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional

requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

### **622210 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

The data published with NAICS code 622210 are comprised of these parts of the following SIC industries:

- 8063 Psychiatric Hospitals
- 8069 (pt) Substance Abuse Hospitals (Except Government)
- 8069 (pt) Substance Abuse Hospitals, (Government)

### **6222101 Psychiatric and Substance Abuse Hospitals, Government**

Government establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities provide complete psychiatric care.

### **62221011 Substance Abuse Hospitals, Government**

Government establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

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### **62221012 Psychiatric Hospitals, Government**

Government establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **6222102 Psychiatric and Substance Abuse Hospitals (Except Government)**

Nongovernment establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **62221021 Substance Abuse Hospitals (Except Government)**

Nongovernment establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

### **62221022 Psychiatric Hospitals (Except Government)**

Nongovernment establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **6223 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with

a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

### **62231 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

### **622310 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

The data published with NAICS code 622310 are comprised of these parts of the following SIC industries:

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8069 (pt) Other Specialty Hospitals (Except Government)

8069 (pt) Other Specialty Hospitals, (Government)

### **6223101 Specialty (Except Psychiatric and Abuse) Hospitals, Government**

Government establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

### **6223102 Specialty (Except Psychiatric and Abuse, Except Government) Hospitals**

Nongovernment establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

## **623 Nursing and Residential Care Facilities**

Industries in the Nursing and Residential Care Facilities subsector provide residential care combined with either nursing, supervisory, or other types of care as required by the residents. In this subsector, the facilities are a significant part of the production process and the care provided is a mix of health and social services with the health services being largely some level of nursing services.

### **6231 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

#### **62311 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

#### **623110 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended

period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

The data published with NAICS code 623110 are comprised of this part of the following SIC industry:

805 (pt) Nursing Care Facilities

### **6232 Residential Mental Retardation, Mental Health and Substance Abuse Facilities**

This industry group comprises establishments primarily engaged in providing residential care (but not licensed hospital care) to people with mental retardation, mental illness, or substance abuse problems.

#### **62321 Residential Mental Retardation Facilities**

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

#### **623210 Residential Mental Retardation Facilities**

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

The data published with NAICS code 623210 are comprised of this part of the following SIC industry:

805 (pt) Residential Mental Retardation Facilities

#### **62322 Residential Mental Health and Substance Abuse Facilities**

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

#### **623220 Residential Mental Health and Substance Abuse Facilities**

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to

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the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

The data published with NAICS code 623220 are comprised of this part of the following SIC industry:

8361 (pt) Residential Mental Health and Substance Abuse Facilities

### **6233 Community Care Facilities for the Elderly**

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

#### **62331 Community Care Facilities for the Elderly**

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

#### **623311 Continuing Care Retirement Communities**

This U.S. industry comprises establishments primarily engaged in providing a range of residential and personal care services with on-site nursing care facilities for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. Individuals live in a variety of residential settings with meals, housekeeping, social, leisure, and other services available to assist residents in daily living. Assisted-living facilities with on-site nursing care facilities are included in this industry.

The data published with NAICS code 623311 are comprised of this part of the following SIC industry:

805 (pt) Continuing Care Retirement Communities

#### **623312 Homes for the Elderly**

This U.S. industry comprises establishments primarily engaged in providing residential and personal care services (i.e., without on-site nursing care facilities) for (1) the elderly or other persons who are unable to fully care for themselves and/or (2) the elderly or other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services.

The data published with NAICS code 623312 are comprised of this part of the following SIC industry:

8361 (pt) Homes for the Elderly

### **6239 Other Residential Care Facilities**

This industry group comprises establishments of residential care facilities (except residential mental retardation, mental health, and substance abuse facilities and community care facilities for the elderly).

#### **62399 Other Residential Care Facilities**

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

#### **623990 Other Residential Care Facilities**

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

The data published with NAICS code 623990 are comprised of this part of the following SIC industry:

8361 (pt) Other Residential Care Facilities

### **624 Social Assistance**

Industries in the Social Assistance subsector provide a wide variety of social assistance services directly to their clients. These services do not include residential or accommodation services, except on a short stay basis.

#### **6241 Individual and Family Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 62411, Child and Youth Services; 62412, Services for the Elderly and Persons with Disabilities; and 62419, Other Individual and Family Services.

#### **62411 Child and Youth Services**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

#### **624110 Child and Youth Services**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

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The data published with NAICS code 624110 are comprised of these parts of the following SIC industries:

8322 (pt) Child and Youth Services

8641 (pt) Scouting and Related Youth Development Organizations

For the 1997 Economic Census, scouting and related youth development organizations are classified here in 624110.

### **6241101 Child and Youth Services (Except Scouting and Related Youth Development Organizations)**

Establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in areas, such as adoption and foster care, drug prevention, life skills training, and positive social development.

### **6241102 Scouting and Related Youth Development Organizations**

Establishments primarily engaged in providing guidance, life skills training, positive social development and character through youth development organizations, such as scouting.

### **62412 Services for the Elderly and Persons With Disabilities**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

### **624120 Services for the Elderly and Persons With Disabilities**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

The data published with NAICS code 624120 are comprised of this part of the following SIC industry:

8322 (pt) Services for the Elderly and Persons With Disabilities

### **62419 Other Individual and Family Services**

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

### **624190 Other Individual and Family Services**

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

The data published with NAICS code 624190 are comprised of this part of the following SIC industry:

8322 (pt) Other Individual and Family Social Services

### **6242 Community Food and Housing, and Emergency and Other Relief Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 62421, Community Food Services; 62422, Community Housing Services; and 62423, Emergency and Other Relief Services.

### **62421 Community Food Services**

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

### **624210 Community Food Services**

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

The data published with NAICS code 624210 are comprised of this part of the following SIC industry:

8322 (pt) Community Food Services

### **62422 Community Housing Services**

This industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse; (2) temporary residential shelter for the homeless, runaway youths, and patients and families caught in medical crises; (3) transitional housing for low-income individuals and families; (4) volunteer construction or repair of low cost housing, in partnership with the homeowner who

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may assist in construction or repair work; and (5) repair of homes for elderly or disabled homeowners. These establishments may operate their own shelter; or may subsidize housing using existing homes, apartments, hotels, or motels; or may require a low-cost mortgage or work (sweat) equity.

### **624221 Temporary Shelters**

This U.S. industry comprises establishments primarily engaged in providing (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse and/or (2) temporary residential shelter for homeless individuals or families, runaway youth, and patients and families caught in medical crises. These establishments may operate their own shelters or may subsidize housing using existing homes, apartments, hotels, or motels.

The data published with NAICS code 624221 are comprised of this part of the following SIC industry:

8322 (pt) Temporary Shelters

### **624229 Other Community Housing Services**

This U.S. industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) transitional housing to low-income individuals and families; (2) volunteer construction or repair of low-cost housing, in partnership with the homeowner who may assist in the construction or repair work; and (3) the repair of homes for elderly or disabled homeowners. These establishments may subsidize housing using existing homes, apartments, hotels, or motels or may require a low-cost mortgage or sweat equity. These establishments may also provide low-income families with furniture and household supplies.

The data published with NAICS code 624229 are comprised of this part of the following SIC industry:

8322 (pt) Other Community Housing Services

### **62423 Emergency and Other Relief Services**

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

### **624230 Emergency and Other Relief Services**

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

The data published with NAICS code 624230 are comprised of this part of the following SIC industry:

8322 (pt) Emergency and Other Relief Services

### **6243 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

### **62431 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

### **624310 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

The data published with NAICS code 624310 are comprised of the following SIC industry:

8331 Vocational Rehabilitation Services

### **6244 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

### **62441 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

---

**624410 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

The data published with NAICS code 624410 are comprised of these parts of the following SIC industries:

- 7299 (pt) Babysitting Services
- 8351 Child Day Care Services

**6244101 Child Day Care Services (Except Babysitting Services)**

Establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

**6244102 Babysitting Services**

Establishments primarily engaged in babysitting children on an intermittent or irregular basis.

# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
  - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
  - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
  - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
  - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at [www.census.gov/naics](http://www.census.gov/naics).

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
  - a. Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
  - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
  - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

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## METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

## RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

## TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

## Appendix D. Geographic Notes

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Not applicable for this report.

# Appendix E. Metropolitan Areas

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Not applicable for this report.



# Establishment and Firm Size (Including Legal Form of Organization)

1997

Issued October 2000

EC97S62S-SZ

## 1997 Economic Census

*Health Care and Social Assistance*

Subject Series



U S C E N S U S B U R E A U

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Economics and Statistics Administration  
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## ACKNOWLEDGMENTS

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# Establishment and Firm Size (Including Legal Form of Organization)

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## **1997 Economic Census** *Health Care and Social Assistance* Subject Series



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-- Not applicable for this report.

# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

## ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

## RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

## GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

## **BASIS OF REPORTING**

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

## **DOLLAR VALUES**

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

### **Reports in Print and Electronic Media**

All results of the 1997 Economic Census are available on the Census Bureau Internet site ([www.census.gov](http://www.census.gov)) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

### **Special Tabulations**

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

## **HISTORICAL INFORMATION**

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

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## SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at [www.census.gov/econguide](http://www.census.gov/econguide). More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at [www.census.gov/econ/www/history.html](http://www.census.gov/econ/www/history.html).

## ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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# Health Care and Social Assistance

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## SCOPE

The Health Care and Social Assistance sector (sector 62) of the 1997 Economic Census comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

## GENERAL

A list of reports that provide statistics on sector 62 follows.

**Geographic area reports.** There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax,

each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

**Sources of receipts or revenue report.** This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

**Establishment and firm size (including legal form of organization) report.** This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

**Miscellaneous subjects report.** This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

**ZIP Code report.** This report presents data for establishments with payroll by United States ZIP Code.

## GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

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(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

#### **COMPARABILITY OF THE 1992 AND 1997 CENSUSES**

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

#### **DISCLOSURE**

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>					
	<b>All establishments</b>	<b>531 069</b>	<b>418 602 207</b>	<b>182 256 342</b>	<b>40 643 478</b>	<b>6 231 768</b>
	Establishments operated for the entire year	462 854	400 685 413	175 246 165	39 151 182	5 959 500
	Establishments with receipts less than \$10,000	628	4 356	2 771	763	774
	Establishments with receipts of \$10,000 to \$24,999	5 212	93 422	40 777	10 149	7 512
	Establishments with receipts of \$25,000 to \$49,999	14 587	547 980	203 731	49 208	25 674
	Establishments with receipts of \$50,000 to \$99,999	35 652	2 669 220	915 245	217 189	82 255
	Establishments with receipts of \$100,000 to \$249,999	111 468	19 276 250	6 724 692	1 544 604	400 231
	Establishments with receipts of \$250,000 to \$499,999	131 304	47 207 424	18 363 954	4 053 462	765 740
	Establishments with receipts of \$500,000 to \$999,999	88 460	60 717 367	26 841 450	5 797 818	870 438
	Establishments with receipts of \$1,000,000 to \$2,499,999	48 856	74 142 749	36 386 394	7 918 647	1 094 461
	Establishments with receipts of \$2,500,000 to \$4,999,999	16 015	55 449 870	26 660 991	5 858 333	876 982
	Establishments with receipts of \$5,000,000 to \$9,999,999	7 216	48 844 069	22 800 750	5 153 043	767 372
	Establishments with receipts of \$10,000,000 or more	3 456	91 732 706	36 305 410	8 547 966	1 068 061
	Establishments not operated for the entire year	68 215	17 916 794	7 010 177	1 492 296	272 268
<b>621</b>	<b>Ambulatory health care services</b>					
	<b>All establishments</b>	<b>440 200</b>	<b>310 012 321</b>	<b>137 979 315</b>	<b>30 023 002</b>	<b>3 744 279</b>
	Establishments operated for the entire year	388 806	297 439 289	133 206 193	29 061 762	3 606 799
	Establishments with receipts less than \$10,000	334	2 293	1 483	387	409
	Establishments with receipts of \$10,000 to \$24,999	2 735	48 896	22 937	5 646	3 524
	Establishments with receipts of \$25,000 to \$49,999	7 564	286 583	112 797	27 153	11 235
	Establishments with receipts of \$50,000 to \$99,999	23 951	1 822 190	599 363	142 549	43 480
	Establishments with receipts of \$100,000 to \$249,999	92 853	16 229 558	5 384 596	1 233 132	265 544
	Establishments with receipts of \$250,000 to \$499,999	118 509	42 678 902	16 275 691	3 561 823	580 013
	Establishments with receipts of \$500,000 to \$999,999	81 625	56 046 712	24 695 469	5 290 736	699 722
	Establishments with receipts of \$1,000,000 to \$2,499,999	43 342	65 067 281	32 174 117	6 922 093	798 659
	Establishments with receipts of \$2,500,000 to \$4,999,999	11 602	39 490 090	19 429 714	4 130 475	436 443
	Establishments with receipts of \$5,000,000 to \$9,999,999	4 236	28 573 075	13 955 173	3 027 335	304 310
	Establishments with receipts of \$10,000,000 or more	2 055	47 193 709	20 554 853	4 720 433	463 460
	Establishments not operated for the entire year	51 394	12 573 032	4 773 122	961 240	137 480
6211	Offices of physicians					
	<b>All establishments</b>	<b>195 449</b>	<b>171 629 179</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	Establishments operated for the entire year	172 152	164 862 147	82 200 352	17 414 421	1 516 979
	Establishments with receipts less than \$10,000	108	789	516	131	113
	Establishments with receipts of \$10,000 to \$24,999	1 052	18 162	9 055	2 264	1 231
	Establishments with receipts of \$25,000 to \$49,999	2 506	94 170	42 095	10 375	3 808
	Establishments with receipts of \$50,000 to \$99,999	6 582	501 330	198 726	48 859	12 672
	Establishments with receipts of \$100,000 to \$249,999	32 294	5 813 907	2 335 648	537 538	86 633
	Establishments with receipts of \$250,000 to \$499,999	52 100	18 876 205	8 188 058	1 747 917	217 141
	Establishments with receipts of \$500,000 to \$999,999	40 115	27 877 918	13 259 528	2 757 103	277 844
	Establishments with receipts of \$1,000,000 to \$2,499,999	26 080	39 684 985	20 955 310	4 385 941	361 606
	Establishments with receipts of \$2,500,000 to \$4,999,999	7 421	25 179 819	13 561 880	2 770 257	194 630
	Establishments with receipts of \$5,000,000 to \$9,999,999	2 659	17 946 694	9 845 958	2 063 180	135 367
	Establishments with receipts of \$10,000,000 or more	1 235	28 868 168	13 803 578	3 090 856	225 934
	Establishments not operated for the entire year	23 297	6 767 032	2 776 225	526 922	54 166
62111	Offices of physicians (except mental health specialists)					
	<b>All establishments</b>	<b>195 449</b>	<b>171 629 179</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	Establishments operated for the entire year	172 152	164 862 147	82 200 352	17 414 421	1 516 979
	Establishments with receipts less than \$10,000	108	789	516	131	113
	Establishments with receipts of \$10,000 to \$24,999	1 052	18 162	9 055	2 264	1 231
	Establishments with receipts of \$25,000 to \$49,999	2 506	94 170	42 095	10 375	3 808
	Establishments with receipts of \$50,000 to \$99,999	6 582	501 330	198 726	48 859	12 672
	Establishments with receipts of \$100,000 to \$249,999	32 294	5 813 907	2 335 648	537 538	86 633
	Establishments with receipts of \$250,000 to \$499,999	52 100	18 876 205	8 188 058	1 747 917	217 141
	Establishments with receipts of \$500,000 to \$999,999	40 115	27 877 918	13 259 528	2 757 103	277 844
	Establishments with receipts of \$1,000,000 to \$2,499,999	26 080	39 684 985	20 955 310	4 385 941	361 606
	Establishments with receipts of \$2,500,000 to \$4,999,999	7 421	25 179 819	13 561 880	2 770 257	194 630
	Establishments with receipts of \$5,000,000 to \$9,999,999	2 659	17 946 694	9 845 958	2 063 180	135 367
	Establishments with receipts of \$10,000,000 or more	1 235	28 868 168	13 803 578	3 090 856	225 934
	Establishments not operated for the entire year	23 297	6 767 032	2 776 225	526 922	54 166
621111	Offices of physicians, mental health specialists					
	<b>All establishments</b>	<b>10 355</b>	<b>3 377 296</b>	<b>1 494 449</b>	<b>317 724</b>	<b>34 686</b>
	Establishments operated for the entire year	8 504	3 086 230	1 386 467	299 730	32 594
	Establishments with receipts less than \$10,000	9	71	49	15	9
	Establishments with receipts of \$10,000 to \$24,999	124	2 101	981	243	134
	Establishments with receipts of \$25,000 to \$49,999	292	11 139	4 574	1 112	390
	Establishments with receipts of \$50,000 to \$99,999	732	56 565	20 895	4 852	1 142
	Establishments with receipts of \$100,000 to \$249,999	3 420	593 719	235 320	51 984	6 535
	Establishments with receipts of \$250,000 to \$499,999	2 533	878 285	384 582	80 037	8 608
	Establishments with receipts of \$500,000 to \$999,999	939	633 532	301 775	63 894	6 564
	Establishments with receipts of \$1,000,000 to \$2,499,999	376	543 454	272 053	59 428	5 818
	Establishments with receipts of \$2,500,000 to \$4,999,999	60	200 718	92 245	20 715	1 894

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621112	Offices of physicians, mental health specialists—Con.					
	Establishments operated for the entire year—Con.					
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . .	15	100 295	51 732	12 748	932
	Establishments with receipts of \$10,000,000 or more . . . . .	4	66 351	22 261	4 702	568
	Establishments not operated for the entire year . . . . .	1 851	291 066	107 982	17 994	2 092
6212	Offices of dentists					
	<b>All establishments . . . . .</b>	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Establishments operated for the entire year . . . . .	105 411	47 002 779	17 741 076	3 874 426	624 107
	Establishments with receipts less than \$10,000 . . . . .	16	119	90	21	16
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	320	6 303	2 652	573	344
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	1 240	47 019	16 737	3 722	1 614
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	4 763	367 182	107 018	24 352	8 209
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	25 725	4 596 864	1 309 800	295 491	75 339
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	40 719	14 776 247	4 933 052	1 101 745	211 638
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	26 140	17 468 490	6 979 134	1 513 957	216 833
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	6 134	8 264 977	3 752 567	797 438	92 888
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	311	997 942	468 900	99 134	12 040
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	32	213 564	90 044	19 639	2 654
	Establishments with receipts of \$10,000,000 or more . . . . .	11	264 072	81 082	18 354	2 532
	Establishments not operated for the entire year . . . . .	8 767	1 479 258	485 686	91 080	17 567
62121	Offices of dentists					
	<b>All establishments . . . . .</b>	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Establishments operated for the entire year . . . . .	105 411	47 002 779	17 741 076	3 874 426	624 107
	Establishments with receipts less than \$10,000 . . . . .	16	119	90	21	16
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	320	6 303	2 652	573	344
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	1 240	47 019	16 737	3 722	1 614
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	4 763	367 182	107 018	24 352	8 209
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	25 725	4 596 864	1 309 800	295 491	75 339
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	40 719	14 776 247	4 933 052	1 101 745	211 638
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	26 140	17 468 490	6 979 134	1 513 957	216 833
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	6 134	8 264 977	3 752 567	797 438	92 888
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	311	997 942	468 900	99 134	12 040
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	32	213 564	90 044	19 639	2 654
	Establishments with receipts of \$10,000,000 or more . . . . .	11	264 072	81 082	18 354	2 532
	Establishments not operated for the entire year . . . . .	8 767	1 479 258	485 686	91 080	17 567
621210	Offices of dentists					
	<b>All establishments . . . . .</b>	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Establishments operated for the entire year . . . . .	105 411	47 002 779	17 741 076	3 874 426	624 107
	Establishments with receipts less than \$10,000 . . . . .	16	119	90	21	16
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	320	6 303	2 652	573	344
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	1 240	47 019	16 737	3 722	1 614
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	4 763	367 182	107 018	24 352	8 209
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	25 725	4 596 864	1 309 800	295 491	75 339
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	40 719	14 776 247	4 933 052	1 101 745	211 638
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	26 140	17 468 490	6 979 134	1 513 957	216 833
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	6 134	8 264 977	3 752 567	797 438	92 888
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	311	997 942	468 900	99 134	12 040
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	32	213 564	90 044	19 639	2 654
	Establishments with receipts of \$10,000,000 or more . . . . .	11	264 072	81 082	18 354	2 532
	Establishments not operated for the entire year . . . . .	8 767	1 479 258	485 686	91 080	17 567
6213	Offices of other health practitioners					
	<b>All establishments . . . . .</b>	<b>88 886</b>	<b>28 282 299</b>	<b>10 456 729</b>	<b>2 365 863</b>	<b>406 589</b>
	Establishments operated for the entire year . . . . .	76 017	26 656 799	9 940 455	2 260 672	386 957
	Establishments with receipts less than \$10,000 . . . . .	100	669	465	114	108
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	903	16 381	7 160	1 753	1 093
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	2 902	110 850	38 314	9 194	3 978
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	10 375	788 097	225 985	52 880	16 771
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	29 721	4 960 239	1 376 927	315 486	78 090
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	20 204	7 033 705	2 272 911	512 279	97 186
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	8 647	5 791 555	2 232 989	499 826	77 927
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	2 570	3 622 364	1 559 989	353 122	48 502
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	365	1 225 319	591 023	134 507	18 203
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	123	839 739	437 475	101 082	13 959
	Establishments with receipts of \$10,000,000 or more . . . . .	107	2 267 881	1 197 217	280 429	31 140
	Establishments not operated for the entire year . . . . .	12 869	1 625 500	516 274	105 191	19 632
62131	Offices of chiropractors					
	<b>All establishments . . . . .</b>	<b>30 487</b>	<b>6 570 083</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	Establishments operated for the entire year . . . . .	26 011	6 128 291	1 793 810	401 678	87 004
	Establishments with receipts less than \$10,000 . . . . .	7	49	26	7	9
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	202	3 684	1 525	394	236
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	812	31 696	9 219	2 243	1 143
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	3 982	305 741	68 727	16 303	6 473
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	12 760	2 113 355	512 181	118 056	33 275
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	6 301	2 127 868	638 508	142 244	28 310
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	1 644	1 071 331	387 228	84 087	12 641
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	281	377 833	145 399	31 616	3 953
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	19	D	D	D	f
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	1	D	D	D	b
	Establishments with receipts of \$10,000,000 or more . . . . .	1	D	D	D	e
	Establishments not operated for the entire year . . . . .	4 476	441 792	92 363	16 933	4 696

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621310	Offices of chiropractors					
	<b>All establishments</b> .....	<b>30 487</b>	<b>6 570 083</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	Establishments operated for the entire year .....	26 011	6 128 291	1 793 810	401 678	87 004
	Establishments with receipts less than \$10,000 .....	7	49	26	7	9
	Establishments with receipts of \$10,000 to \$24,999 .....	202	3 684	1 525	394	236
	Establishments with receipts of \$25,000 to \$49,999 .....	812	31 696	9 219	2 243	1 143
	Establishments with receipts of \$50,000 to \$99,999 .....	3 982	305 741	68 727	16 303	6 473
	Establishments with receipts of \$100,000 to \$249,999 .....	12 760	2 113 355	512 181	118 056	33 275
	Establishments with receipts of \$250,000 to \$499,999 .....	6 301	2 127 868	638 508	142 244	28 310
	Establishments with receipts of \$500,000 to \$999,999 .....	1 644	1 071 331	387 228	84 087	12 641
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	281	377 833	145 399	31 616	3 953
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	19	D	D	D	f
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	1	D	D	D	D
	Establishments with receipts of \$10,000,000 or more .....	2	D	D	D	e
	Establishments not operated for the entire year .....	4 476	441 792	92 363	16 933	4 696
62132	Offices of optometrists					
	<b>All establishments</b> .....	<b>17 875</b>	<b>6 361 839</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	Establishments operated for the entire year .....	16 084	6 129 037	1 713 744	391 435	77 177
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	64	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	301	11 659	3 875	931	383
	Establishments with receipts of \$50,000 to \$99,999 .....	1 151	88 594	26 497	6 031	1 816
	Establishments with receipts of \$100,000 to \$249,999 .....	5 186	903 008	209 416	48 616	13 238
	Establishments with receipts of \$250,000 to \$499,999 .....	5 837	2 071 173	518 191	118 497	26 183
	Establishments with receipts of \$500,000 to \$999,999 .....	2 796	1 858 742	550 972	125 122	22 134
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	692	946 512	314 286	71 028	10 542
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	45	145 120	57 699	12 830	1 721
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	7	44 958	16 500	4 064	651
	Establishments with receipts of \$10,000,000 or more .....	3	58 031	15 855	4 203	441
	Establishments not operated for the entire year .....	1 791	232 802	59 684	10 359	2 368
621320	Offices of optometrists					
	<b>All establishments</b> .....	<b>17 875</b>	<b>6 361 839</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	Establishments operated for the entire year .....	16 084	6 129 037	1 713 744	391 435	77 177
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	64	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	301	11 659	3 875	931	383
	Establishments with receipts of \$50,000 to \$99,999 .....	1 151	88 594	26 497	6 031	1 816
	Establishments with receipts of \$100,000 to \$249,999 .....	5 186	903 008	209 416	48 616	13 238
	Establishments with receipts of \$250,000 to \$499,999 .....	5 837	2 071 173	518 191	118 497	26 183
	Establishments with receipts of \$500,000 to \$999,999 .....	2 796	1 858 742	550 972	125 122	22 134
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	692	946 512	314 286	71 028	10 542
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	45	145 120	57 699	12 830	1 721
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	7	44 958	16 500	4 064	651
	Establishments with receipts of \$10,000,000 or more .....	3	58 031	15 855	4 203	441
	Establishments not operated for the entire year .....	1 791	232 802	59 684	10 359	2 368
62133	Offices of mental health practitioners (except physicians)					
	<b>All establishments</b> .....	<b>11 750</b>	<b>2 504 820</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	Establishments operated for the entire year .....	9 712	2 297 479	887 329	200 978	35 722
	Establishments with receipts less than \$10,000 .....	49	307	218	57	56
	Establishments with receipts of \$10,000 to \$24,999 .....	294	5 340	2 307	525	364
	Establishments with receipts of \$25,000 to \$49,999 .....	824	31 024	10 499	2 470	1 111
	Establishments with receipts of \$50,000 to \$99,999 .....	2 414	180 381	57 988	13 491	3 662
	Establishments with receipts of \$100,000 to \$249,999 .....	3 956	617 401	211 288	47 622	9 135
	Establishments with receipts of \$250,000 to \$499,999 .....	1 373	468 748	189 783	42 651	6 881
	Establishments with receipts of \$500,000 to \$999,999 .....	549	374 648	171 229	38 759	6 053
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	209	304 666	142 608	34 407	5 170
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	27	89 156	37 046	8 283	1 213
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	9	56 943	21 538	4 818	958
	Establishments with receipts of \$10,000,000 or more .....	8	168 865	42 825	7 895	1 119
	Establishments not operated for the entire year .....	2 038	207 341	60 192	12 043	2 705
621330	Offices of mental health practitioners (except physicians)					
	<b>All establishments</b> .....	<b>11 750</b>	<b>2 504 820</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	Establishments operated for the entire year .....	9 712	2 297 479	887 329	200 978	35 722
	Establishments with receipts less than \$10,000 .....	49	307	218	57	56
	Establishments with receipts of \$10,000 to \$24,999 .....	294	5 340	2 307	525	364
	Establishments with receipts of \$25,000 to \$49,999 .....	824	31 024	10 499	2 470	1 111
	Establishments with receipts of \$50,000 to \$99,999 .....	2 414	180 381	57 988	13 491	3 662
	Establishments with receipts of \$100,000 to \$249,999 .....	3 956	617 401	211 288	47 622	9 135
	Establishments with receipts of \$250,000 to \$499,999 .....	1 373	468 748	189 783	42 651	6 881
	Establishments with receipts of \$500,000 to \$999,999 .....	549	374 648	171 229	38 759	6 053
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	209	304 666	142 608	34 407	5 170
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	27	89 156	37 046	8 283	1 213
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	9	56 943	21 538	4 818	958
	Establishments with receipts of \$10,000,000 or more .....	8	168 865	42 825	7 895	1 119
	Establishments not operated for the entire year .....	2 038	207 341	60 192	12 043	2 705

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
62134	Offices of physical, occup, & speech therapists & audiologists					
	<b>All establishments</b> .....	<b>14 277</b>	<b>8 684 039</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	Establishments operated for the entire year .....	11 916	8 199 888	4 142 841	956 092	134 109
	Establishments with receipts less than \$10,000 .....	18	123	93	23	19
	Establishments with receipts of \$10,000 to \$24,999 .....	158	2 785	1 372	358	197
	Establishments with receipts of \$25,000 to \$49,999 .....	394	14 991	6 635	1 681	538
	Establishments with receipts of \$50,000 to \$99,999 .....	1 178	87 852	35 216	8 412	2 019
	Establishments with receipts of \$100,000 to \$249,999 .....	3 066	523 557	217 087	49 796	10 055
	Establishments with receipts of \$250,000 to \$499,999 .....	3 335	1 199 877	539 527	123 963	20 516
	Establishments with receipts of \$500,000 to \$999,999 .....	2 354	1 617 757	763 539	173 925	26 007
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	1 008	1 468 712	721 791	164 128	22 369
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	218	749 548	405 203	94 765	12 666
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	96	667 876	371 975	85 874	11 660
	Establishments with receipts of \$10,000,000 or more .....	91	1 866 810	1 080 403	253 167	28 063
	Establishments not operated for the entire year .....	2 361	484 151	233 945	54 552	7 424
621340	Offices of physical, occup, & speech therapists & audiologists					
	<b>All establishments</b> .....	<b>14 277</b>	<b>8 684 039</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	Establishments operated for the entire year .....	11 916	8 199 888	4 142 841	956 092	134 109
	Establishments with receipts less than \$10,000 .....	18	123	93	23	19
	Establishments with receipts of \$10,000 to \$24,999 .....	158	2 785	1 372	358	197
	Establishments with receipts of \$25,000 to \$49,999 .....	394	14 991	6 635	1 681	538
	Establishments with receipts of \$50,000 to \$99,999 .....	1 178	87 852	35 216	8 412	2 019
	Establishments with receipts of \$100,000 to \$249,999 .....	3 066	523 557	217 087	49 796	10 055
	Establishments with receipts of \$250,000 to \$499,999 .....	3 335	1 199 877	539 527	123 963	20 516
	Establishments with receipts of \$500,000 to \$999,999 .....	2 354	1 617 757	763 539	173 925	26 007
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	1 008	1 468 712	721 791	164 128	22 369
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	218	749 548	405 203	94 765	12 666
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	96	667 876	371 975	85 874	11 660
	Establishments with receipts of \$10,000,000 or more .....	91	1 866 810	1 080 403	253 167	28 063
	Establishments not operated for the entire year .....	2 361	484 151	233 945	54 552	7 424
6213401	Speech therapists & audiologists					
	<b>All establishments</b> .....	<b>2 315</b>	<b>714 482</b>	<b>271 261</b>	<b>61 749</b>	<b>10 508</b>
	Establishments operated for the entire year .....	1 872	669 174	258 625	59 560	9 965
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	41	724	358	95	54
	Establishments with receipts of \$25,000 to \$49,999 .....	105	D	D	D	c
	Establishments with receipts of \$50,000 to \$99,999 .....	290	21 832	7 417	1 755	484
	Establishments with receipts of \$100,000 to \$249,999 .....	578	96 052	29 856	6 723	1 605
	Establishments with receipts of \$250,000 to \$499,999 .....	502	175 542	57 494	12 855	2 334
	Establishments with receipts of \$500,000 to \$999,999 .....	262	175 186	64 969	14 727	2 189
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	74	102 974	45 980	10 366	1 581
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	14	42 841	25 751	6 849	936
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	3	22 888	10 489	2 335	202
	Establishments with receipts of \$10,000,000 or more .....	1	D	D	D	e
	Establishments not operated for the entire year .....	443	45 308	12 636	2 189	543
6213402	Physical & occupational therapists					
	<b>All establishments</b> .....	<b>11 962</b>	<b>7 969 557</b>	<b>4 105 525</b>	<b>948 895</b>	<b>131 025</b>
	Establishments operated for the entire year .....	10 044	7 530 714	3 884 216	896 532	124 144
	Establishments with receipts less than \$10,000 .....	16	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	117	2 061	1 014	263	143
	Establishments with receipts of \$25,000 to \$49,999 .....	289	D	D	D	e
	Establishments with receipts of \$50,000 to \$99,999 .....	888	66 020	27 799	6 657	1 535
	Establishments with receipts of \$100,000 to \$249,999 .....	2 488	427 505	187 231	43 073	8 450
	Establishments with receipts of \$250,000 to \$499,999 .....	2 833	1 024 335	482 033	111 108	18 182
	Establishments with receipts of \$500,000 to \$999,999 .....	2 092	1 442 571	698 570	159 198	23 818
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	934	1 365 738	675 811	153 762	20 788
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	204	706 707	379 452	87 916	11 730
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	93	644 988	361 486	83 539	11 458
	Establishments with receipts of \$10,000,000 or more .....	90	D	D	D	k
	Establishments not operated for the entire year .....	1 918	438 843	221 309	52 363	6 881
62139	Offices of all other health practitioners					
	<b>All establishments</b> .....	<b>14 497</b>	<b>4 161 518</b>	<b>1 472 821</b>	<b>321 793</b>	<b>55 384</b>
	Establishments operated for the entire year .....	12 294	3 902 104	1 402 731	310 489	52 945
	Establishments with receipts less than \$10,000 .....	24	D	D	D	b
	Establishments with receipts of \$10,000 to \$24,999 .....	185	D	D	D	c
	Establishments with receipts of \$25,000 to \$49,999 .....	571	21 480	8 086	1 869	803
	Establishments with receipts of \$50,000 to \$99,999 .....	1 650	125 529	37 557	8 643	2 801
	Establishments with receipts of \$100,000 to \$249,999 .....	4 753	802 918	226 955	51 396	12 387
	Establishments with receipts of \$250,000 to \$499,999 .....	3 358	1 166 039	386 902	84 924	15 296
	Establishments with receipts of \$500,000 to \$999,999 .....	1 304	869 077	360 021	77 933	11 092
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	380	524 641	235 905	51 943	6 468
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	56	D	D	D	g
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	10	D	D	D	f
	Establishments with receipts of \$10,000,000 or more .....	3	D	D	D	g
	Establishments not operated for the entire year .....	2 203	259 414	70 090	11 304	2 439

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621391	Offices of podiatrists					
	<b>All establishments</b> .....	<b>8 662</b>	<b>2 393 443</b>	<b>771 151</b>	<b>168 549</b>	<b>30 472</b>
	Establishments operated for the entire year .....	7 806	2 291 940	746 199	164 343	29 453
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	42	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	162	6 238	2 066	475	228
	Establishments with receipts of \$50,000 to \$99,999 .....	751	58 770	14 738	3 417	1 257
	Establishments with receipts of \$100,000 to \$249,999 .....	3 251	563 094	137 165	31 278	8 165
	Establishments with receipts of \$250,000 to \$499,999 .....	2 607	900 788	281 313	61 715	11 222
	Establishments with receipts of \$500,000 to \$999,999 .....	851	553 879	218 485	47 220	6 348
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	129	171 567	75 325	16 265	1 660
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	12	36 826	16 798	3 897	524
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	856	101 503	24 952	4 206	1 019
621399	Offices of all other miscellaneous health practitioners					
	<b>All establishments</b> .....	<b>5 835</b>	<b>1 768 075</b>	<b>701 670</b>	<b>153 244</b>	<b>24 912</b>
	Establishments operated for the entire year .....	4 488	1 610 164	656 532	146 146	23 492
	Establishments with receipts less than \$10,000 .....	23	167	117	24	21
	Establishments with receipts of \$10,000 to \$24,999 .....	143	2 577	1 205	290	182
	Establishments with receipts of \$25,000 to \$49,999 .....	409	15 242	6 020	1 394	575
	Establishments with receipts of \$50,000 to \$99,999 .....	899	66 759	22 819	5 226	1 544
	Establishments with receipts of \$100,000 to \$249,999 .....	1 502	239 824	89 790	20 118	4 222
	Establishments with receipts of \$250,000 to \$499,999 .....	751	265 251	105 589	23 209	4 074
	Establishments with receipts of \$500,000 to \$999,999 .....	453	315 198	141 536	30 713	4 744
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	251	353 074	160 580	35 678	4 808
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	44	D	D	D	g
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	10	D	D	D	f
	Establishments with receipts of \$10,000,000 or more .....	3	D	D	D	g
	Establishments not operated for the entire year .....	1 347	157 911	45 138	7 098	1 420
6214	Outpatient care centers					
	<b>All establishments</b> .....	<b>11 828</b>	<b>17 306 497</b>	<b>5 501 909</b>	<b>1 278 154</b>	<b>173 809</b>
	Establishments operated for the entire year .....	9 852	16 335 607	5 168 497	1 201 212	163 266
	Establishments with receipts less than \$10,000 .....	14	105	67	12	16
	Establishments with receipts of \$10,000 to \$24,999 .....	76	1 316	588	145	99
	Establishments with receipts of \$25,000 to \$49,999 .....	215	8 177	3 185	818	339
	Establishments with receipts of \$50,000 to \$99,999 .....	488	36 533	14 288	3 463	974
	Establishments with receipts of \$100,000 to \$249,999 .....	1 390	233 296	94 750	22 054	4 749
	Establishments with receipts of \$250,000 to \$499,999 .....	1 574	571 189	233 290	53 698	9 792
	Establishments with receipts of \$500,000 to \$999,999 .....	1 790	1 304 909	502 307	116 156	18 438
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	2 552	4 085 459	1 394 007	322 028	43 930
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	1 185	4 073 755	1 257 937	293 197	37 426
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	421	2 784 558	783 978	180 582	23 337
	Establishments with receipts of \$10,000,000 or more .....	147	3 236 310	884 100	209 059	24 166
	Establishments not operated for the entire year .....	1 976	970 890	333 412	76 942	10 543
62141	Family planning centers					
	<b>All establishments</b> .....	<b>443</b>	<b>277 683</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	Establishments operated for the entire year .....	354	263 406	90 737	20 308	3 811
	Establishments with receipts less than \$10,000 .....	5	41	23	5	8
	Establishments with receipts of \$10,000 to \$24,999 .....	4	53	30	6	8
	Establishments with receipts of \$25,000 to \$49,999 .....	18	683	240	70	30
	Establishments with receipts of \$50,000 to \$99,999 .....	27	2 073	967	194	66
	Establishments with receipts of \$100,000 to \$249,999 .....	54	8 500	3 221	638	180
	Establishments with receipts of \$250,000 to \$499,999 .....	101	36 002	12 709	2 816	793
	Establishments with receipts of \$500,000 to \$999,999 .....	67	48 605	14 692	3 264	925
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	59	93 053	32 004	7 324	1 105
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	15	48 823	17 492	4 152	526
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	4	25 573	9 359	1 839	170
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	89	14 277	4 657	1 047	211
621410	Family planning centers					
	<b>All establishments</b> .....	<b>443</b>	<b>277 683</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	Establishments operated for the entire year .....	354	263 406	90 737	20 308	3 811
	Establishments with receipts less than \$10,000 .....	5	41	23	5	8
	Establishments with receipts of \$10,000 to \$24,999 .....	4	53	30	6	8
	Establishments with receipts of \$25,000 to \$49,999 .....	18	683	240	70	30
	Establishments with receipts of \$50,000 to \$99,999 .....	27	2 073	967	194	66
	Establishments with receipts of \$100,000 to \$249,999 .....	54	8 500	3 221	638	180
	Establishments with receipts of \$250,000 to \$499,999 .....	101	36 002	12 709	2 816	793
	Establishments with receipts of \$500,000 to \$999,999 .....	67	48 605	14 692	3 264	925
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	59	93 053	32 004	7 324	1 105
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	15	48 823	17 492	4 152	526
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	4	25 573	9 359	1 839	170
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	89	14 277	4 657	1 047	211

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
62142	Outpatient mental health & substance abuse centers					
	<b>All establishments</b> .....	<b>2 648</b>	<b>1 503 605</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	Establishments operated for the entire year .....	1 989	1 340 829	522 174	117 186	20 549
	Establishments with receipts less than \$10,000 .....	4	29	18	4	5
	Establishments with receipts of \$10,000 to \$24,999 .....	40	670	289	82	53
	Establishments with receipts of \$25,000 to \$49,999 .....	121	4 631	1 750	410	179
	Establishments with receipts of \$50,000 to \$99,999 .....	232	17 256	6 228	1 474	439
	Establishments with receipts of \$100,000 to \$249,999 .....	533	86 421	34 653	7 566	1 899
	Establishments with receipts of \$250,000 to \$499,999 .....	405	141 020	60 882	14 148	2 892
	Establishments with receipts of \$500,000 to \$999,999 .....	292	204 129	88 120	20 515	3 600
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	280	409 664	167 308	34 057	5 745
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	58	193 549	71 948	16 157	2 687
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	15	102 723	33 278	8 277	831
	Establishments with receipts of \$10,000,000 or more .....	9	180 737	57 700	14 496	2 219
	Establishments not operated for the entire year .....	659	162 776	56 963	16 725	2 452
621420	Outpatient mental health & substance abuse centers					
	<b>All establishments</b> .....	<b>2 648</b>	<b>1 503 605</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	Establishments operated for the entire year .....	1 989	1 340 829	522 174	117 186	20 549
	Establishments with receipts less than \$10,000 .....	4	29	18	4	5
	Establishments with receipts of \$10,000 to \$24,999 .....	40	670	289	82	53
	Establishments with receipts of \$25,000 to \$49,999 .....	121	4 631	1 750	410	179
	Establishments with receipts of \$50,000 to \$99,999 .....	232	17 256	6 228	1 474	439
	Establishments with receipts of \$100,000 to \$249,999 .....	533	86 421	34 653	7 566	1 899
	Establishments with receipts of \$250,000 to \$499,999 .....	405	141 020	60 882	14 148	2 892
	Establishments with receipts of \$500,000 to \$999,999 .....	292	204 129	88 120	20 515	3 600
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	280	409 664	167 308	34 057	5 745
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	58	193 549	71 948	16 157	2 687
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	15	102 723	33 278	8 277	831
	Establishments with receipts of \$10,000,000 or more .....	9	180 737	57 700	14 496	2 219
	Establishments not operated for the entire year .....	659	162 776	56 963	16 725	2 452
62149	Other outpatient care centers					
	<b>All establishments</b> .....	<b>8 737</b>	<b>15 525 209</b>	<b>4 827 378</b>	<b>1 122 888</b>	<b>146 786</b>
	Establishments operated for the entire year .....	7 509	14 731 372	4 555 586	1 063 718	138 906
	Establishments with receipts less than \$10,000 .....	5	35	26	3	3
	Establishments with receipts of \$10,000 to \$24,999 .....	32	593	269	57	38
	Establishments with receipts of \$25,000 to \$49,999 .....	76	2 863	1 195	338	130
	Establishments with receipts of \$50,000 to \$99,999 .....	229	17 204	7 093	1 795	469
	Establishments with receipts of \$100,000 to \$249,999 .....	803	138 375	56 876	13 850	2 670
	Establishments with receipts of \$250,000 to \$499,999 .....	1 068	394 167	159 699	36 734	6 107
	Establishments with receipts of \$500,000 to \$999,999 .....	1 431	1 052 175	399 495	92 377	13 913
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	2 213	3 582 742	1 194 695	280 647	37 080
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	1 112	3 831 383	1 168 497	272 888	34 213
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	402	2 656 262	741 341	170 466	22 336
	Establishments with receipts of \$10,000,000 or more .....	138	3 055 573	826 400	194 563	21 947
	Establishments not operated for the entire year .....	1 228	793 837	271 792	59 170	7 880
621491	HMO medical centers					
	<b>All establishments</b> .....	<b>262</b>	<b>1 709 323</b>	<b>419 527</b>	<b>111 139</b>	<b>11 029</b>
	Establishments operated for the entire year .....	236	D	D	D	j
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	2	D	D	D	a
	Establishments with receipts of \$50,000 to \$99,999 .....	5	D	D	D	a
	Establishments with receipts of \$100,000 to \$249,999 .....	7	D	D	D	b
	Establishments with receipts of \$250,000 to \$499,999 .....	10	3 840	1 254	278	40
	Establishments with receipts of \$500,000 to \$999,999 .....	33	25 159	9 223	2 725	298
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	67	111 483	40 840	13 244	1 390
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	31	104 821	35 089	10 435	1 215
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	40	292 520	70 459	18 238	1 759
	Establishments with receipts of \$10,000,000 or more .....	41	1 074 576	230 331	57 640	5 615
	Establishments not operated for the entire year .....	26	D	D	D	f
621492	Kidney dialysis centers					
	<b>All establishments</b> .....	<b>1 953</b>	<b>4 310 817</b>	<b>1 147 692</b>	<b>260 780</b>	<b>38 503</b>
	Establishments operated for the entire year .....	1 716	4 116 102	1 096 825	251 962	37 146
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	1	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	5	D	D	D	a
	Establishments with receipts of \$100,000 to \$249,999 .....	36	6 214	2 457	524	115
	Establishments with receipts of \$250,000 to \$499,999 .....	96	37 126	13 063	2 944	503
	Establishments with receipts of \$500,000 to \$999,999 .....	244	185 407	56 494	12 425	2 009
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	706	1 203 498	323 590	73 701	11 293
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	493	1 674 205	421 070	99 040	14 355
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	116	740 246	191 698	43 639	6 035
	Establishments with receipts of \$10,000,000 or more .....	19	268 991	88 296	19 655	2 826
	Establishments not operated for the entire year .....	237	194 715	50 867	8 818	1 357

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621493	Freestanding ambulatory surgical & emergency centers					
	<b>All establishments</b> .....	<b>2 089</b>	<b>4 088 108</b>	<b>1 262 848</b>	<b>283 612</b>	<b>34 295</b>
	Establishments operated for the entire year .....	1 793	3 922 019	1 208 816	273 049	33 029
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	2	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	9	357	150	33	18
	Establishments with receipts of \$50,000 to \$99,999 .....	29	D	D	D	b
	Establishments with receipts of \$100,000 to \$249,999 .....	138	24 118	10 728	2 351	484
	Establishments with receipts of \$250,000 to \$499,999 .....	200	73 949	31 042	6 998	1 235
	Establishments with receipts of \$500,000 to \$999,999 .....	320	236 186	88 356	19 432	3 098
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	589	949 824	350 250	79 906	9 356
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	330	1 173 610	405 596	90 301	9 158
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	147	978 088	230 298	53 525	7 185
	Establishments with receipts of \$10,000,000 or more .....	29	483 684	91 425	20 257	2 422
	Establishments not operated for the entire year .....	296	166 089	54 032	10 563	1 266
621498	All other outpatient care centers					
	<b>All establishments</b> .....	<b>4 433</b>	<b>5 416 961</b>	<b>1 997 311</b>	<b>467 357</b>	<b>62 959</b>
	Establishments operated for the entire year .....	3 764	D	D	D	i
	Establishments with receipts less than \$10,000 .....	5	35	26	3	3
	Establishments with receipts of \$10,000 to \$24,999 .....	29	535	245	53	35
	Establishments with receipts of \$25,000 to \$49,999 .....	65	D	D	D	c
	Establishments with receipts of \$50,000 to \$99,999 .....	190	14 243	5 855	1 471	382
	Establishments with receipts of \$100,000 to \$249,999 .....	622	D	D	D	g
	Establishments with receipts of \$250,000 to \$499,999 .....	762	279 252	114 340	26 514	4 329
	Establishments with receipts of \$500,000 to \$999,999 .....	834	605 423	245 422	57 795	8 508
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	851	1 317 937	480 015	113 796	15 041
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	258	878 747	306 742	73 112	9 485
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	99	645 408	248 886	55 064	7 357
	Establishments with receipts of \$10,000,000 or more .....	49	1 228 322	416 348	97 011	11 084
	Establishments not operated for the entire year .....	669	D	D	D	h
6215	Medical & diagnostic laboratories					
	<b>All establishments</b> .....	<b>9 076</b>	<b>16 317 096</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	Establishments operated for the entire year .....	7 853	15 695 539	5 245 442	1 210 765	146 939
	Establishments with receipts less than \$10,000 .....	6	37	25	6	6
	Establishments with receipts of \$10,000 to \$24,999 .....	84	1 548	802	200	114
	Establishments with receipts of \$25,000 to \$49,999 .....	207	7 947	3 736	886	288
	Establishments with receipts of \$50,000 to \$99,999 .....	791	58 914	22 242	5 477	1 255
	Establishments with receipts of \$100,000 to \$249,999 .....	1 511	251 998	87 935	20 968	4 086
	Establishments with receipts of \$250,000 to \$499,999 .....	1 377	491 943	173 635	38 847	6 677
	Establishments with receipts of \$500,000 to \$999,999 .....	1 235	883 680	311 345	69 983	10 671
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	1 398	2 226 065	783 855	170 938	22 431
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	686	2 401 805	847 557	180 138	20 597
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	311	2 130 430	708 517	158 231	16 493
	Establishments with receipts of \$10,000,000 or more .....	247	7 241 172	2 305 793	565 091	64 321
	Establishments not operated for the entire year .....	1 223	621 557	156 307	35 314	4 399
62151	Medical & diagnostic laboratories					
	<b>All establishments</b> .....	<b>9 076</b>	<b>16 317 096</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	Establishments operated for the entire year .....	7 853	15 695 539	5 245 442	1 210 765	146 939
	Establishments with receipts less than \$10,000 .....	6	37	25	6	6
	Establishments with receipts of \$10,000 to \$24,999 .....	84	1 548	802	200	114
	Establishments with receipts of \$25,000 to \$49,999 .....	207	7 947	3 736	886	288
	Establishments with receipts of \$50,000 to \$99,999 .....	791	58 914	22 242	5 477	1 255
	Establishments with receipts of \$100,000 to \$249,999 .....	1 511	251 998	87 935	20 968	4 086
	Establishments with receipts of \$250,000 to \$499,999 .....	1 377	491 943	173 635	38 847	6 677
	Establishments with receipts of \$500,000 to \$999,999 .....	1 235	883 680	311 345	69 983	10 671
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	1 398	2 226 065	783 855	170 938	22 431
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	686	2 401 805	847 557	180 138	20 597
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	311	2 130 430	708 517	158 231	16 493
	Establishments with receipts of \$10,000,000 or more .....	247	7 241 172	2 305 793	565 091	64 321
	Establishments not operated for the entire year .....	1 223	621 557	156 307	35 314	4 399
621511	Medical laboratories					
	<b>All establishments</b> .....	<b>4 655</b>	<b>10 443 452</b>	<b>3 519 456</b>	<b>835 582</b>	<b>107 474</b>
	Establishments operated for the entire year .....	4 103	10 217 251	3 448 822	819 794	105 189
	Establishments with receipts less than \$10,000 .....	3	18	13	3	3
	Establishments with receipts of \$10,000 to \$24,999 .....	53	1 011	519	135	70
	Establishments with receipts of \$25,000 to \$49,999 .....	125	4 844	2 149	509	172
	Establishments with receipts of \$50,000 to \$99,999 .....	474	34 747	11 958	2 898	693
	Establishments with receipts of \$100,000 to \$249,999 .....	859	143 058	47 294	11 341	2 363
	Establishments with receipts of \$250,000 to \$499,999 .....	734	260 142	87 561	19 940	3 759
	Establishments with receipts of \$500,000 to \$999,999 .....	611	432 011	154 601	35 380	5 948
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	627	981 462	367 982	81 003	12 507
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	268	934 887	386 583	83 244	10 807
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	154	1 070 068	373 835	85 724	10 453
	Establishments with receipts of \$10,000,000 or more .....	195	6 355 003	2 016 347	499 617	58 414
	Establishments not operated for the entire year .....	552	226 201	70 634	15 788	2 285

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621512	Diagnostic imaging centers					
	<b>All establishments</b> .....	<b>4 421</b>	<b>5 873 644</b>	<b>1 882 293</b>	<b>410 497</b>	<b>43 864</b>
	Establishments operated for the entire year .....	3 750	5 478 288	1 796 620	390 971	41 750
	Establishments with receipts less than \$10,000 .....	3	19	12	3	3
	Establishments with receipts of \$10,000 to \$24,999 .....	31	537	283	65	44
	Establishments with receipts of \$25,000 to \$49,999 .....	82	3 103	1 587	377	116
	Establishments with receipts of \$50,000 to \$99,999 .....	317	24 167	10 284	2 579	562
	Establishments with receipts of \$100,000 to \$249,999 .....	652	108 940	40 641	9 627	1 723
	Establishments with receipts of \$250,000 to \$499,999 .....	643	231 801	86 074	18 907	2 918
	Establishments with receipts of \$500,000 to \$999,999 .....	624	451 669	156 744	34 603	4 723
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	771	1 244 603	415 873	89 935	9 924
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	418	1 466 918	460 994	96 894	9 790
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	157	1 060 362	334 682	72 507	6 040
	Establishments with receipts of \$10,000,000 or more .....	52	886 169	289 446	65 474	5 907
	Establishments not operated for the entire year .....	671	395 356	85 673	19 526	2 114
6216	Home health care services					
	<b>All establishments</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Establishments operated for the entire year .....	13 654	20 571 453	10 508 268	2 528 410	654 239
	Establishments with receipts less than \$10,000 .....	78	488	277	93	137
	Establishments with receipts of \$10,000 to \$24,999 .....	243	4 212	2 233	589	533
	Establishments with receipts of \$25,000 to \$49,999 .....	380	14 220	7 005	1 757	952
	Establishments with receipts of \$50,000 to \$99,999 .....	705	51 810	24 780	6 012	2 793
	Establishments with receipts of \$100,000 to \$249,999 .....	1 648	277 780	141 758	32 638	12 958
	Establishments with receipts of \$250,000 to \$499,999 .....	1 867	685 086	372 969	83 814	30 496
	Establishments with receipts of \$500,000 to \$999,999 .....	2 874	2 125 418	1 174 421	277 969	84 204
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	3 779	5 925 463	3 251 833	782 651	205 623
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	1 338	4 568 011	2 317 186	562 091	137 010
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	538	3 599 880	1 676 440	405 647	94 951
	Establishments with receipts of \$10,000,000 or more .....	204	3 319 085	1 539 366	375 149	84 582
	Establishments not operated for the entire year .....	2 661	902 571	432 696	107 260	27 266
62161	Home health care services					
	<b>All establishments</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Establishments operated for the entire year .....	13 654	20 571 453	10 508 268	2 528 410	654 239
	Establishments with receipts less than \$10,000 .....	78	488	277	93	137
	Establishments with receipts of \$10,000 to \$24,999 .....	243	4 212	2 233	589	533
	Establishments with receipts of \$25,000 to \$49,999 .....	380	14 220	7 005	1 757	952
	Establishments with receipts of \$50,000 to \$99,999 .....	705	51 810	24 780	6 012	2 793
	Establishments with receipts of \$100,000 to \$249,999 .....	1 648	277 780	141 758	32 638	12 958
	Establishments with receipts of \$250,000 to \$499,999 .....	1 867	685 086	372 969	83 814	30 496
	Establishments with receipts of \$500,000 to \$999,999 .....	2 874	2 125 418	1 174 421	277 969	84 204
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	3 779	5 925 463	3 251 833	782 651	205 623
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	1 338	4 568 011	2 317 186	562 091	137 010
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	538	3 599 880	1 676 440	405 647	94 951
	Establishments with receipts of \$10,000,000 or more .....	204	3 319 085	1 539 366	375 149	84 582
	Establishments not operated for the entire year .....	2 661	902 571	432 696	107 260	27 266
621610	Home health care services					
	<b>All establishments</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Establishments operated for the entire year .....	13 654	20 571 453	10 508 268	2 528 410	654 239
	Establishments with receipts less than \$10,000 .....	78	488	277	93	137
	Establishments with receipts of \$10,000 to \$24,999 .....	243	4 212	2 233	589	533
	Establishments with receipts of \$25,000 to \$49,999 .....	380	14 220	7 005	1 757	952
	Establishments with receipts of \$50,000 to \$99,999 .....	705	51 810	24 780	6 012	2 793
	Establishments with receipts of \$100,000 to \$249,999 .....	1 648	277 780	141 758	32 638	12 958
	Establishments with receipts of \$250,000 to \$499,999 .....	1 867	685 086	372 969	83 814	30 496
	Establishments with receipts of \$500,000 to \$999,999 .....	2 874	2 125 418	1 174 421	277 969	84 204
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	3 779	5 925 463	3 251 833	782 651	205 623
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	1 338	4 568 011	2 317 186	562 091	137 010
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	538	3 599 880	1 676 440	405 647	94 951
	Establishments with receipts of \$10,000,000 or more .....	204	3 319 085	1 539 366	375 149	84 582
	Establishments not operated for the entire year .....	2 661	902 571	432 696	107 260	27 266
6219	Other ambulatory health care services					
	<b>All establishments</b> .....	<b>4 468</b>	<b>6 521 189</b>	<b>2 474 625</b>	<b>590 387</b>	<b>118 219</b>
	Establishments operated for the entire year .....	3 867	6 314 965	2 402 103	571 856	114 312
	Establishments with receipts less than \$10,000 .....	12	86	43	10	13
	Establishments with receipts of \$10,000 to \$24,999 .....	57	974	447	122	110
	Establishments with receipts of \$25,000 to \$49,999 .....	114	4 200	1 725	401	256
	Establishments with receipts of \$50,000 to \$99,999 .....	247	18 324	6 324	1 506	806
	Establishments with receipts of \$100,000 to \$249,999 .....	564	95 474	37 778	8 957	3 689
	Establishments with receipts of \$250,000 to \$499,999 .....	668	244 527	101 776	23 523	7 083
	Establishments with receipts of \$500,000 to \$999,999 .....	824	594 742	235 745	55 742	13 805
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	829	1 257 968	476 566	109 975	23 679
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	296	1 043 439	385 231	91 151	16 537
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	152	1 058 210	412 761	98 974	17 549
	Establishments with receipts of \$10,000,000 or more .....	104	1 997 021	743 717	181 495	30 785
	Establishments not operated for the entire year .....	601	206 224	72 522	18 531	3 907

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
62191	Ambulance services					
	<b>All establishments</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	Establishments operated for the entire year .....	2 116	4 104 289	1 762 424	421 766	87 587
	Establishments with receipts less than \$10,000 .....	7	51	22	6	8
	Establishments with receipts of \$10,000 to \$24,999 .....	26	453	197	51	75
	Establishments with receipts of \$25,000 to \$49,999 .....	41	1 473	665	153	131
	Establishments with receipts of \$50,000 to \$99,999 .....	115	8 280	3 085	712	518
	Establishments with receipts of \$100,000 to \$249,999 .....	291	49 579	21 782	5 100	2 639
	Establishments with receipts of \$250,000 to \$499,999 .....	358	131 941	60 455	14 037	4 834
	Establishments with receipts of \$500,000 to \$999,999 .....	482	347 484	156 018	36 810	9 604
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	446	685 599	305 286	70 570	15 901
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	166	598 297	266 174	63 914	11 947
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	98	705 709	309 726	73 935	13 709
	Establishments with receipts of \$10,000,000 or more .....	86	1 575 423	639 014	156 478	28 221
	Establishments not operated for the entire year .....	337	102 440	40 909	10 494	2 467
621910	Ambulance services					
	<b>All establishments</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	Establishments operated for the entire year .....	2 116	4 104 289	1 762 424	421 766	87 587
	Establishments with receipts less than \$10,000 .....	7	51	22	6	8
	Establishments with receipts of \$10,000 to \$24,999 .....	26	453	197	51	75
	Establishments with receipts of \$25,000 to \$49,999 .....	41	1 473	665	153	131
	Establishments with receipts of \$50,000 to \$99,999 .....	115	8 280	3 085	712	518
	Establishments with receipts of \$100,000 to \$249,999 .....	291	49 579	21 782	5 100	2 639
	Establishments with receipts of \$250,000 to \$499,999 .....	358	131 941	60 455	14 037	4 834
	Establishments with receipts of \$500,000 to \$999,999 .....	482	347 484	156 018	36 810	9 604
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	446	685 599	305 286	70 570	15 901
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	166	598 297	266 174	63 914	11 947
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	98	705 709	309 726	73 935	13 709
	Establishments with receipts of \$10,000,000 or more .....	86	1 575 423	639 014	156 478	28 221
	Establishments not operated for the entire year .....	337	102 440	40 909	10 494	2 467
62199	All other ambulatory health care services					
	<b>All establishments</b> .....	<b>2 015</b>	<b>2 314 460</b>	<b>671 292</b>	<b>158 127</b>	<b>28 165</b>
	Establishments operated for the entire year .....	1 751	2 210 676	639 679	150 090	26 725
	Establishments with receipts less than \$10,000 .....	5	35	21	4	5
	Establishments with receipts of \$10,000 to \$24,999 .....	31	521	250	71	35
	Establishments with receipts of \$25,000 to \$49,999 .....	73	2 727	1 060	248	125
	Establishments with receipts of \$50,000 to \$99,999 .....	132	10 044	3 239	794	288
	Establishments with receipts of \$100,000 to \$249,999 .....	273	45 895	15 996	3 857	1 050
	Establishments with receipts of \$250,000 to \$499,999 .....	310	112 856	41 321	9 486	2 249
	Establishments with receipts of \$500,000 to \$999,999 .....	342	247 258	79 727	18 932	4 201
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	383	572 369	171 270	39 405	7 778
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	130	445 142	119 057	27 237	4 590
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	54	352 501	103 035	25 039	3 840
	Establishments with receipts of \$10,000,000 or more .....	18	421 598	104 703	25 017	2 564
	Establishments not operated for the entire year .....	264	103 784	31 613	8 037	1 440
621991	Blood & organ banks					
	<b>All establishments</b> .....	<b>504</b>	<b>1 017 082</b>	<b>242 944</b>	<b>58 832</b>	<b>10 266</b>
	Establishments operated for the entire year .....	440	981 485	236 768	57 241	9 883
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	3	49	28	12	4
	Establishments with receipts of \$25,000 to \$49,999 .....	10	372	158	37	18
	Establishments with receipts of \$50,000 to \$99,999 .....	19	1 507	420	99	37
	Establishments with receipts of \$100,000 to \$249,999 .....	31	5 016	1 464	407	96
	Establishments with receipts of \$250,000 to \$499,999 .....	40	15 220	5 334	1 339	385
	Establishments with receipts of \$500,000 to \$999,999 .....	87	63 598	19 109	4 671	1 039
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	150	224 530	57 360	13 352	3 182
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	61	217 251	47 487	10 958	2 005
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	29	185 771	43 717	11 482	1 652
	Establishments with receipts of \$10,000,000 or more .....	10	268 171	61 691	14 884	1 465
	Establishments not operated for the entire year .....	64	35 597	6 176	1 591	383
621999	All other miscellaneous ambulatory health care services					
	<b>All establishments</b> .....	<b>1 511</b>	<b>1 297 378</b>	<b>428 348</b>	<b>99 295</b>	<b>17 899</b>
	Establishments operated for the entire year .....	1 311	1 229 191	402 911	92 849	16 842
	Establishments with receipts less than \$10,000 .....	5	35	21	4	5
	Establishments with receipts of \$10,000 to \$24,999 .....	28	472	222	59	31
	Establishments with receipts of \$25,000 to \$49,999 .....	63	2 355	902	211	107
	Establishments with receipts of \$50,000 to \$99,999 .....	113	8 537	2 819	695	251
	Establishments with receipts of \$100,000 to \$249,999 .....	242	40 879	14 532	3 450	954
	Establishments with receipts of \$250,000 to \$499,999 .....	270	97 366	35 987	8 147	1 864
	Establishments with receipts of \$500,000 to \$999,999 .....	255	183 660	60 618	14 261	3 162
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	233	347 839	113 910	26 053	4 596
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	69	227 891	71 570	16 279	2 585
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	25	166 730	59 318	13 557	2 188
	Establishments with receipts of \$10,000,000 or more .....	8	153 427	43 012	10 133	1 099
	Establishments not operated for the entire year .....	200	68 187	25 437	6 446	1 057

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>622</b>	<b>Hospitals</b>					
	<b>All establishments</b> .....	<b>1 345</b>	<b>40 146 379</b>	<b>13 885 808</b>	<b>3 407 896</b>	<b>511 584</b>
	Establishments operated for the entire year .....	1 180	38 440 431	13 297 562	3 259 481	488 345
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	1	D	D	D	a
	Establishments with receipts of \$250,000 to \$499,999 .....	2	D	D	D	b
	Establishments with receipts of \$500,000 to \$999,999 .....	1	D	D	D	a
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	23	41 332	19 009	4 851	850
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	103	396 379	181 554	45 765	8 613
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	219	1 628 633	697 130	169 843	28 950
	Establishments with receipts of \$10,000,000 or more .....	831	36 372 335	12 398 966	3 038 881	449 907
	Establishments not operated for the entire year .....	165	1 705 948	588 246	148 415	23 239
6221	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Establishments operated for the entire year .....	762	33 473 141	11 326 605	2 783 225	413 818
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	7	11 583	5 593	1 695	324
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	29	106 288	45 252	11 507	2 382
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	68	514 366	208 084	51 576	8 715
	Establishments with receipts of \$10,000,000 or more .....	658	32 840 904	11 067 676	2 718 447	402 397
	Establishments not operated for the entire year .....	30	739 362	243 608	52 069	7 439
62211	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Establishments operated for the entire year .....	762	33 473 141	11 326 605	2 783 225	413 818
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	7	11 583	5 593	1 695	324
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	29	106 288	45 252	11 507	2 382
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	68	514 366	208 084	51 576	8 715
	Establishments with receipts of \$10,000,000 or more .....	658	32 840 904	11 067 676	2 718 447	402 397
	Establishments not operated for the entire year .....	30	739 362	243 608	52 069	7 439
622110	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Establishments operated for the entire year .....	762	33 473 141	11 326 605	2 783 225	413 818
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	7	11 583	5 593	1 695	324
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	29	106 288	45 252	11 507	2 382
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	68	514 366	208 084	51 576	8 715
	Establishments with receipts of \$10,000,000 or more .....	658	32 840 904	11 067 676	2 718 447	402 397
	Establishments not operated for the entire year .....	30	739 362	243 608	52 069	7 439
6221102	General medical & surgical hospitals (except government)					
	<b>All establishments</b> .....	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Establishments operated for the entire year .....	762	33 473 141	11 326 605	2 783 225	413 818
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	7	11 583	5 593	1 695	324
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	29	106 288	45 252	11 507	2 382
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	68	514 366	208 084	51 576	8 715
	Establishments with receipts of \$10,000,000 or more .....	658	32 840 904	11 067 676	2 718 447	402 397
	Establishments not operated for the entire year .....	30	739 362	243 608	52 069	7 439

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>622</b>	<b>Hospitals—Con.</b>					
6222	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Establishments operated for the entire year .....	283	D	D	D	k
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with receipts of \$250,000 to \$499,999 .....	1	D	D	D	a
	Establishments with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	12	D	D	D	e
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	63	245 368	121 453	31 060	5 588
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	122	905 182	406 473	99 708	16 850
	Establishments with receipts of \$10,000,000 or more .....	85	1 481 093	590 231	144 283	21 129
	Establishments not operated for the entire year .....	106	D	D	D	j
62221	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Establishments operated for the entire year .....	283	D	D	D	k
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with receipts of \$250,000 to \$499,999 .....	1	D	D	D	a
	Establishments with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	12	D	D	D	e
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	63	245 368	121 453	31 060	5 588
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	122	905 182	406 473	99 708	16 850
	Establishments with receipts of \$10,000,000 or more .....	85	1 481 093	590 231	144 283	21 129
	Establishments not operated for the entire year .....	106	D	D	D	j
622210	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Establishments operated for the entire year .....	283	D	D	D	k
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with receipts of \$250,000 to \$499,999 .....	1	D	D	D	a
	Establishments with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	12	D	D	D	e
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	63	245 368	121 453	31 060	5 588
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	122	905 182	406 473	99 708	16 850
	Establishments with receipts of \$10,000,000 or more .....	85	1 481 093	590 231	144 283	21 129
	Establishments not operated for the entire year .....	106	D	D	D	j
6222102	Psychiatric & substance abuse hospitals (except government)					
	<b>All establishments</b> .....	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Establishments operated for the entire year .....	283	D	D	D	k
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with receipts of \$250,000 to \$499,999 .....	1	D	D	D	a
	Establishments with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	12	D	D	D	e
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	63	245 368	121 453	31 060	5 588
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	122	905 182	406 473	99 708	16 850
	Establishments with receipts of \$10,000,000 or more .....	85	1 481 093	590 231	144 283	21 129
	Establishments not operated for the entire year .....	106	D	D	D	j
6223	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Establishments operated for the entire year .....	135	D	D	D	k
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	1	D	D	D	a
	Establishments with receipts of \$250,000 to \$499,999 .....	1	D	D	D	a
	Establishments with receipts of \$500,000 to \$999,999 .....	1	D	D	D	a
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	4	D	D	D	c
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	11	44 723	14 849	3 198	643
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	29	209 085	82 573	18 559	3 385
	Establishments with receipts of \$10,000,000 or more .....	88	2 050 338	741 059	176 151	26 381
	Establishments not operated for the entire year .....	29	D	D	D	i

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>622</b>	<b>Hospitals—Con.</b>					
62231	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Establishments operated for the entire year .....	135	D	D	D	k
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	1	D	D	D	a
	Establishments with receipts of \$250,000 to \$499,999 .....	1	D	D	D	a
	Establishments with receipts of \$500,000 to \$999,999 .....	1	D	D	D	a
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	4	D	D	D	c
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	11	44 723	14 849	3 198	643
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	29	209 085	82 573	18 559	3 385
	Establishments with receipts of \$10,000,000 or more .....	88	2 050 338	741 059	176 151	26 381
	Establishments not operated for the entire year .....	29	D	D	D	i
622310	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Establishments operated for the entire year .....	135	D	D	D	k
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	1	D	D	D	a
	Establishments with receipts of \$250,000 to \$499,999 .....	1	D	D	D	a
	Establishments with receipts of \$500,000 to \$999,999 .....	1	D	D	D	a
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	4	D	D	D	c
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	11	44 723	14 849	3 198	643
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	29	209 085	82 573	18 559	3 385
	Establishments with receipts of \$10,000,000 or more .....	88	2 050 338	741 059	176 151	26 381
	Establishments not operated for the entire year .....	29	D	D	D	i
<b>623</b>	<b>Nursing &amp; residential care facilities</b>					
	<b>All establishments</b> .....	<b>32 833</b>	<b>55 844 395</b>	<b>24 625 546</b>	<b>5 869 612</b>	<b>1 484 845</b>
	Establishments operated for the entire year .....	27 987	53 059 147	23 306 496	5 551 174	1 402 460
	Establishments with receipts less than \$10,000 .....	32	204	129	42	36
	Establishments with receipts of \$10,000 to \$24,999 .....	266	4 633	2 107	530	419
	Establishments with receipts of \$25,000 to \$49,999 .....	895	33 887	12 012	2 814	1 694
	Establishments with receipts of \$50,000 to \$99,999 .....	2 557	192 626	60 430	14 237	7 156
	Establishments with receipts of \$100,000 to \$249,999 .....	5 715	948 430	363 592	84 023	34 236
	Establishments with receipts of \$250,000 to \$499,999 .....	4 047	1 431 305	592 074	137 462	49 468
	Establishments with receipts of \$500,000 to \$999,999 .....	2 570	1 835 937	807 190	188 834	63 331
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	4 496	7 618 512	3 530 326	838 539	255 221
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	4 171	15 096 041	6 831 382	1 633 322	421 515
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2 694	18 176 748	7 946 514	1 906 083	423 625
	Establishments with receipts of \$10,000,000 or more .....	544	7 720 824	3 160 740	745 288	145 759
	Establishments not operated for the entire year .....	4 846	2 785 248	1 319 050	318 438	82 385
6231	Nursing care facilities					
	<b>All establishments</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Establishments operated for the entire year .....	11 002	42 402 438	19 130 112	4 573 618	1 094 608
	Establishments with receipts less than \$10,000 .....	5	30	16	5	5
	Establishments with receipts of \$10,000 to \$24,999 .....	47	819	341	82	56
	Establishments with receipts of \$25,000 to \$49,999 .....	73	2 740	1 227	262	112
	Establishments with receipts of \$50,000 to \$99,999 .....	145	10 827	4 420	941	369
	Establishments with receipts of \$100,000 to \$249,999 .....	311	51 734	21 480	4 981	1 856
	Establishments with receipts of \$250,000 to \$499,999 .....	296	110 008	52 359	12 373	4 271
	Establishments with receipts of \$500,000 to \$999,999 .....	579	442 476	234 554	56 450	18 481
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	3 006	5 284 099	2 616 760	625 439	188 340
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	3 607	13 179 203	6 061 536	1 451 650	369 824
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2 459	16 610 368	7 344 767	1 763 215	386 382
	Establishments with receipts of \$10,000,000 or more .....	474	6 710 134	2 792 652	658 220	124 912
	Establishments not operated for the entire year .....	1 515	2 082 808	1 063 064	269 437	65 915
62311	Nursing care facilities					
	<b>All establishments</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Establishments operated for the entire year .....	11 002	42 402 438	19 130 112	4 573 618	1 094 608
	Establishments with receipts less than \$10,000 .....	5	30	16	5	5
	Establishments with receipts of \$10,000 to \$24,999 .....	47	819	341	82	56
	Establishments with receipts of \$25,000 to \$49,999 .....	73	2 740	1 227	262	112
	Establishments with receipts of \$50,000 to \$99,999 .....	145	10 827	4 420	941	369
	Establishments with receipts of \$100,000 to \$249,999 .....	311	51 734	21 480	4 981	1 856
	Establishments with receipts of \$250,000 to \$499,999 .....	296	110 008	52 359	12 373	4 271
	Establishments with receipts of \$500,000 to \$999,999 .....	579	442 476	234 554	56 450	18 481
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	3 006	5 284 099	2 616 760	625 439	188 340
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	3 607	13 179 203	6 061 536	1 451 650	369 824
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2 459	16 610 368	7 344 767	1 763 215	386 382
	Establishments with receipts of \$10,000,000 or more .....	474	6 710 134	2 792 652	658 220	124 912
	Establishments not operated for the entire year .....	1 515	2 082 808	1 063 064	269 437	65 915

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>					
623110	Nursing care facilities					
	<b>All establishments</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Establishments operated for the entire year .....	11 002	42 402 438	19 130 112	4 573 618	1 094 608
	Establishments with receipts less than \$10,000 .....	5	30	16	5	5
	Establishments with receipts of \$10,000 to \$24,999 .....	47	819	341	82	56
	Establishments with receipts of \$25,000 to \$49,999 .....	73	2 740	1 227	262	112
	Establishments with receipts of \$50,000 to \$99,999 .....	145	10 827	4 420	941	369
	Establishments with receipts of \$100,000 to \$249,999 .....	311	51 734	21 480	4 981	1 856
	Establishments with receipts of \$250,000 to \$499,999 .....	296	110 008	52 359	12 373	4 271
	Establishments with receipts of \$500,000 to \$999,999 .....	579	442 476	234 554	56 540	18 481
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	3 006	5 284 099	2 616 760	625 439	188 340
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	3 607	13 179 203	6 061 536	1 451 650	369 824
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2 459	16 610 368	7 344 767	1 763 215	386 382
	Establishments with receipts of \$10,000,000 or more .....	474	6 710 134	2 792 652	658 220	124 912
	Establishments not operated for the entire year .....	1 515	2 082 808	1 063 064	269 437	65 915
6232	Residential mental retardation/health & substance abuse facility					
	<b>All establishments</b> .....	<b>7 293</b>	<b>3 620 385</b>	<b>1 617 705</b>	<b>375 805</b>	<b>109 932</b>
	Establishments operated for the entire year .....	6 405	3 416 521	1 536 949	359 278	104 870
	Establishments with receipts less than \$10,000 .....	6	36	24	7	8
	Establishments with receipts of \$10,000 to \$24,999 .....	67	1 216	608	158	101
	Establishments with receipts of \$25,000 to \$49,999 .....	235	8 929	3 626	859	440
	Establishments with receipts of \$50,000 to \$99,999 .....	621	47 458	16 878	4 009	1 795
	Establishments with receipts of \$100,000 to \$249,999 .....	2 195	376 259	161 906	37 391	13 608
	Establishments with receipts of \$250,000 to \$499,999 .....	1 892	663 272	281 553	65 977	22 007
	Establishments with receipts of \$500,000 to \$999,999 .....	746	504 199	222 454	52 046	15 470
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	395	614 410	292 379	68 661	18 909
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	163	569 102	275 633	63 436	16 978
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	70	453 258	205 791	48 816	11 365
	Establishments with receipts of \$10,000,000 or more .....	15	178 382	76 097	17 918	4 189
	Establishments not operated for the entire year .....	888	203 864	80 756	16 527	5 062
62321	Residential mental retardation facilities					
	<b>All establishments</b> .....	<b>5 411</b>	<b>2 507 066</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	Establishments operated for the entire year .....	4 799	2 398 069	1 109 445	257 045	78 848
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	48	844	434	111	66
	Establishments with receipts of \$25,000 to \$49,999 .....	148	5 675	2 543	580	290
	Establishments with receipts of \$50,000 to \$99,999 .....	429	32 810	12 518	2 993	1 305
	Establishments with receipts of \$100,000 to \$249,999 .....	1 727	297 630	134 721	30 851	11 180
	Establishments with receipts of \$250,000 to \$499,999 .....	1 500	521 767	225 573	52 606	17 520
	Establishments with receipts of \$500,000 to \$999,999 .....	510	340 806	156 124	36 002	10 911
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	271	425 933	209 643	49 065	14 137
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	119	418 139	207 652	47 494	13 542
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	38	246 483	113 237	26 272	6 853
	Establishments with receipts of \$10,000,000 or more .....	9	107 982	47 000	11 071	3 044
	Establishments not operated for the entire year .....	612	108 997	47 520	11 121	3 599
623210	Residential mental retardation facilities					
	<b>All establishments</b> .....	<b>5 411</b>	<b>2 507 066</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	Establishments operated for the entire year .....	4 799	2 398 069	1 109 445	257 045	78 848
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	48	844	434	111	66
	Establishments with receipts of \$25,000 to \$49,999 .....	148	5 675	2 543	580	290
	Establishments with receipts of \$50,000 to \$99,999 .....	429	32 810	12 518	2 993	1 305
	Establishments with receipts of \$100,000 to \$249,999 .....	1 727	297 630	134 721	30 851	11 180
	Establishments with receipts of \$250,000 to \$499,999 .....	1 500	521 767	225 573	52 606	17 520
	Establishments with receipts of \$500,000 to \$999,999 .....	510	340 806	156 124	36 002	10 911
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	271	425 933	209 643	49 065	14 137
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	119	418 139	207 652	47 494	13 542
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	38	246 483	113 237	26 272	6 853
	Establishments with receipts of \$10,000,000 or more .....	9	107 982	47 000	11 071	3 044
	Establishments not operated for the entire year .....	612	108 997	47 520	11 121	3 599
62322	Residential mental health & substance abuse facilities					
	<b>All establishments</b> .....	<b>1 882</b>	<b>1 113 319</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	Establishments operated for the entire year .....	1 606	1 018 452	427 504	102 233	26 022
	Establishments with receipts less than \$10,000 .....	6	36	24	7	8
	Establishments with receipts of \$10,000 to \$24,999 .....	19	372	174	47	35
	Establishments with receipts of \$25,000 to \$49,999 .....	87	3 254	1 083	279	150
	Establishments with receipts of \$50,000 to \$99,999 .....	192	14 648	4 360	1 016	490
	Establishments with receipts of \$100,000 to \$249,999 .....	465	78 629	27 185	6 540	2 428
	Establishments with receipts of \$250,000 to \$499,999 .....	392	141 505	55 980	13 371	4 487
	Establishments with receipts of \$500,000 to \$999,999 .....	236	163 393	66 330	16 044	4 559
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	124	188 477	82 736	19 596	4 772
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	44	150 963	67 981	15 942	3 436
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	32	206 775	92 554	22 544	4 512
	Establishments with receipts of \$10,000,000 or more .....	6	70 400	29 097	6 847	1 145
	Establishments not operated for the entire year .....	276	94 867	33 236	5 406	1 463

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>					
623220	Residential mental health & substance abuse facilities					
	<b>All establishments</b> .....	<b>1 882</b>	<b>1 113 319</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	Establishments operated for the entire year .....	1 606	1 018 452	427 504	102 233	26 022
	Establishments with receipts less than \$10,000 .....	6	36	24	7	8
	Establishments with receipts of \$10,000 to \$24,999 .....	19	372	174	47	35
	Establishments with receipts of \$25,000 to \$49,999 .....	87	3 254	1 083	279	150
	Establishments with receipts of \$50,000 to \$99,999 .....	192	14 648	4 360	1 016	490
	Establishments with receipts of \$100,000 to \$249,999 .....	468	78 629	27 185	6 540	2 428
	Establishments with receipts of \$250,000 to \$499,999 .....	392	141 505	55 980	13 371	4 487
	Establishments with receipts of \$500,000 to \$999,999 .....	236	163 393	66 330	16 044	4 559
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	124	188 477	82 736	19 596	4 772
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	44	150 963	67 981	15 942	3 436
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	32	206 775	349 554	22 544	4 512
	Establishments with receipts of \$10,000,000 or more .....	6	70 400	29 097	6 847	1 145
	Establishments not operated for the entire year .....	276	94 867	33 236	5 406	1 463
6233	Community care facilities for the elderly					
	<b>All establishments</b> .....	<b>11 637</b>	<b>7 087 953</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	Establishments operated for the entire year .....	9 526	6 653 557	2 381 383	557 951	186 530
	Establishments with receipts less than \$10,000 .....	11	71	55	14	13
	Establishments with receipts of \$10,000 to \$24,999 .....	125	2 160	960	232	215
	Establishments with receipts of \$25,000 to \$49,999 .....	487	18 479	5 853	1 369	927
	Establishments with receipts of \$50,000 to \$99,999 .....	1 597	120 078	34 759	8 157	4 452
	Establishments with receipts of \$100,000 to \$249,999 .....	2 923	474 321	162 562	37 579	17 224
	Establishments with receipts of \$250,000 to \$499,999 .....	1 671	591 669	230 448	53 069	21 207
	Establishments with receipts of \$500,000 to \$999,999 .....	1 131	808 923	315 259	72 457	27 048
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	1 003	1 578 276	559 946	130 054	44 156
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	378	1 269 591	454 789	108 784	32 412
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	149	1 011 875	349 414	82 630	23 440
	Establishments with receipts of \$10,000,000 or more .....	51	778 114	267 338	63 606	15 436
	Establishments not operated for the entire year .....	2 111	434 396	151 815	25 860	9 537
62331	Community care facilities for the elderly					
	<b>All establishments</b> .....	<b>11 637</b>	<b>7 087 953</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	Establishments operated for the entire year .....	9 526	6 653 557	2 381 383	557 951	186 530
	Establishments with receipts less than \$10,000 .....	11	71	55	14	13
	Establishments with receipts of \$10,000 to \$24,999 .....	125	2 160	960	232	215
	Establishments with receipts of \$25,000 to \$49,999 .....	487	18 479	5 853	1 369	927
	Establishments with receipts of \$50,000 to \$99,999 .....	1 597	120 078	34 759	8 157	4 452
	Establishments with receipts of \$100,000 to \$249,999 .....	2 923	474 321	162 562	37 579	17 224
	Establishments with receipts of \$250,000 to \$499,999 .....	1 671	591 669	230 448	53 069	21 207
	Establishments with receipts of \$500,000 to \$999,999 .....	1 131	808 923	315 259	72 457	27 048
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	1 003	1 578 276	559 946	130 054	44 156
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	378	1 269 591	454 789	108 784	32 412
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	149	1 011 875	349 414	82 630	23 440
	Establishments with receipts of \$10,000,000 or more .....	51	778 114	267 338	63 606	15 436
	Establishments not operated for the entire year .....	2 111	434 396	151 815	25 860	9 537
623311	Continuing care retirement communities					
	<b>All establishments</b> .....	<b>1 713</b>	<b>2 540 584</b>	<b>1 008 636</b>	<b>236 844</b>	<b>69 733</b>
	Establishments operated for the entire year .....	1 446	2 434 884	965 056	227 427	67 105
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	12	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	33	1 223	442	84	59
	Establishments with receipts of \$50,000 to \$99,999 .....	76	5 737	1 731	410	178
	Establishments with receipts of \$100,000 to \$249,999 .....	225	38 230	15 210	3 464	1 534
	Establishments with receipts of \$250,000 to \$499,999 .....	238	88 811	38 338	8 599	3 276
	Establishments with receipts of \$500,000 to \$999,999 .....	274	196 463	81 029	18 205	6 481
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	300	496 575	203 248	47 420	15 537
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	172	586 844	243 835	58 482	16 788
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	89	609 640	222 490	52 476	14 526
	Establishments with receipts of \$10,000,000 or more .....	26	411 166	158 625	38 263	8 707
	Establishments not operated for the entire year .....	267	105 700	43 580	9 417	2 628
623312	Homes for the elderly					
	<b>All establishments</b> .....	<b>9 924</b>	<b>4 547 369</b>	<b>1 524 562</b>	<b>346 967</b>	<b>126 334</b>
	Establishments operated for the entire year .....	8 080	4 218 673	1 416 327	330 524	119 425
	Establishments with receipts less than \$10,000 .....	10	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	113	D	D	D	c
	Establishments with receipts of \$25,000 to \$49,999 .....	454	17 256	5 411	1 285	868
	Establishments with receipts of \$50,000 to \$99,999 .....	1 521	114 341	33 028	7 747	4 274
	Establishments with receipts of \$100,000 to \$249,999 .....	2 698	436 091	147 352	34 115	15 690
	Establishments with receipts of \$250,000 to \$499,999 .....	1 433	502 858	192 110	44 470	17 931
	Establishments with receipts of \$500,000 to \$999,999 .....	857	612 460	234 230	54 252	20 567
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	703	1 081 701	356 698	82 634	28 619
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	206	682 747	210 954	50 302	15 624
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	60	402 235	126 924	30 154	8 914
	Establishments with receipts of \$10,000,000 or more .....	25	366 948	108 713	25 343	6 729
	Establishments not operated for the entire year .....	1 844	328 696	108 235	16 443	6 909

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>					
6239	Other residential care facilities					
	<b>All establishments</b> .....	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Establishments operated for the entire year .....	1 054	586 631	258 052	60 327	16 452
	Establishments with receipts less than \$10,000 .....	10	67	34	16	10
	Establishments with receipts of \$10,000 to \$24,999 .....	27	438	198	58	47
	Establishments with receipts of \$25,000 to \$49,999 .....	100	3 739	1 306	324	215
	Establishments with receipts of \$50,000 to \$99,999 .....	194	14 263	4 373	1 130	540
	Establishments with receipts of \$100,000 to \$249,999 .....	286	46 116	17 644	4 072	1 548
	Establishments with receipts of \$250,000 to \$499,999 .....	188	66 356	27 714	6 043	1 983
	Establishments with receipts of \$500,000 to \$999,999 .....	114	80 339	34 923	7 881	2 332
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	92	141 727	61 241	14 385	3 816
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	23	78 145	39 424	9 452	2 301
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	16	101 247	46 542	11 422	2 438
	Establishments with receipts of \$10,000,000 or more .....	4	54 194	24 653	5 544	1 222
	Establishments not operated for the entire year .....	332	64 180	23 415	6 614	1 871
62399	Other residential care facilities					
	<b>All establishments</b> .....	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Establishments operated for the entire year .....	1 054	586 631	258 052	60 327	16 452
	Establishments with receipts less than \$10,000 .....	10	67	34	16	10
	Establishments with receipts of \$10,000 to \$24,999 .....	27	438	198	58	47
	Establishments with receipts of \$25,000 to \$49,999 .....	100	3 739	1 306	324	215
	Establishments with receipts of \$50,000 to \$99,999 .....	194	14 263	4 373	1 130	540
	Establishments with receipts of \$100,000 to \$249,999 .....	286	46 116	17 644	4 072	1 548
	Establishments with receipts of \$250,000 to \$499,999 .....	188	66 356	27 714	6 043	1 983
	Establishments with receipts of \$500,000 to \$999,999 .....	114	80 339	34 923	7 881	2 332
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	92	141 727	61 241	14 385	3 816
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	23	78 145	39 424	9 452	2 301
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	16	101 247	46 542	11 422	2 438
	Establishments with receipts of \$10,000,000 or more .....	4	54 194	24 653	5 544	1 222
	Establishments not operated for the entire year .....	332	64 180	23 415	6 614	1 871
623990	Other residential care facilities					
	<b>All establishments</b> .....	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Establishments operated for the entire year .....	1 054	586 631	258 052	60 327	16 452
	Establishments with receipts less than \$10,000 .....	10	67	34	16	10
	Establishments with receipts of \$10,000 to \$24,999 .....	27	438	198	58	47
	Establishments with receipts of \$25,000 to \$49,999 .....	100	3 739	1 306	324	215
	Establishments with receipts of \$50,000 to \$99,999 .....	194	14 263	4 373	1 130	540
	Establishments with receipts of \$100,000 to \$249,999 .....	286	46 116	17 644	4 072	1 548
	Establishments with receipts of \$250,000 to \$499,999 .....	188	66 356	27 714	6 043	1 983
	Establishments with receipts of \$500,000 to \$999,999 .....	114	80 339	34 923	7 881	2 332
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	92	141 727	61 241	14 385	3 816
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	23	78 145	39 424	9 452	2 301
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	16	101 247	46 542	11 422	2 438
	Establishments with receipts of \$10,000,000 or more .....	4	54 194	24 653	5 544	1 222
	Establishments not operated for the entire year .....	332	64 180	23 415	6 614	1 871
<b>624</b>	<b>Social assistance</b>					
	<b>All establishments</b> .....	<b>56 691</b>	<b>12 599 112</b>	<b>5 765 673</b>	<b>1 342 968</b>	<b>491 060</b>
	Establishments operated for the entire year .....	44 881	11 746 546	5 435 914	1 278 765	461 896
	Establishments with receipts less than \$10,000 .....	262	1 859	1 159	334	329
	Establishments with receipts of \$10,000 to \$24,999 .....	2 211	39 893	15 733	3 973	3 569
	Establishments with receipts of \$25,000 to \$49,999 .....	6 128	227 510	78 922	19 241	12 745
	Establishments with receipts of \$50,000 to \$99,999 .....	9 144	654 404	255 452	60 403	31 619
	Establishments with receipts of \$100,000 to \$249,999 .....	12 899	D	D	D	m
	Establishments with receipts of \$250,000 to \$499,999 .....	8 746	D	D	D	m
	Establishments with receipts of \$500,000 to \$999,999 .....	4 264	D	D	D	m
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	995	1 415 624	662 942	153 164	39 731
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	139	467 360	218 341	48 771	10 411
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	67	465 613	201 933	49 782	10 487
	Establishments with receipts of \$10,000,000 or more .....	26	445 838	190 851	43 364	8 935
	Establishments not operated for the entire year .....	11 810	852 566	329 759	64 203	29 164
6241	Individual & family services					
	<b>All establishments</b> .....	<b>9 843</b>	<b>2 636 231</b>	<b>1 112 505</b>	<b>245 447</b>	<b>68 772</b>
	Establishments operated for the entire year .....	7 496	2 414 463	1 036 580	234 188	64 708
	Establishments with receipts less than \$10,000 .....	78	514	345	98	99
	Establishments with receipts of \$10,000 to \$24,999 .....	450	7 966	3 276	772	745
	Establishments with receipts of \$25,000 to \$49,999 .....	852	31 401	11 567	2 722	1 573
	Establishments with receipts of \$50,000 to \$99,999 .....	1 710	124 266	42 821	9 896	3 819
	Establishments with receipts of \$100,000 to \$249,999 .....	2 240	352 665	138 860	31 472	10 087
	Establishments with receipts of \$250,000 to \$499,999 .....	1 111	385 795	170 901	38 296	11 275
	Establishments with receipts of \$500,000 to \$999,999 .....	637	434 522	202 100	45 334	12 563
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	324	491 909	216 591	48 984	11 859
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	63	211 419	94 184	20 972	4 291
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	20	140 044	63 153	15 864	3 581
	Establishments with receipts of \$10,000,000 or more .....	11	233 962	92 782	19 778	4 816
	Establishments not operated for the entire year .....	2 347	221 768	75 925	11 259	4 064

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
62411	Child & youth services					
	<b>All establishments</b> .....	<b>1 648</b>	<b>539 369</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	Establishments operated for the entire year .....	1 181	485 536	191 066	43 345	10 822
	Establishments with receipts less than \$10,000 .....	6	42	22	7	8
	Establishments with receipts of \$10,000 to \$24,999 .....	55	960	393	91	75
	Establishments with receipts of \$25,000 to \$49,999 .....	128	4 684	1 692	396	246
	Establishments with receipts of \$50,000 to \$99,999 .....	235	17 447	6 249	1 516	662
	Establishments with receipts of \$100,000 to \$249,999 .....	335	54 230	22 236	5 031	1 698
	Establishments with receipts of \$250,000 to \$499,999 .....	191	64 636	27 234	5 992	1 801
	Establishments with receipts of \$500,000 to \$999,999 .....	124	87 974	37 572	8 002	2 025
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	80	122 745	48 380	11 132	2 414
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	20	68 334	27 069	6 075	1 133
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	6	D	D	D	f
	Establishments with receipts of \$10,000,000 or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	467	53 833	19 030	1 965	688
624110	Child & youth services					
	<b>All establishments</b> .....	<b>1 648</b>	<b>539 369</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	Establishments operated for the entire year .....	1 181	485 536	191 066	43 345	10 822
	Establishments with receipts less than \$10,000 .....	6	42	22	7	8
	Establishments with receipts of \$10,000 to \$24,999 .....	55	960	393	91	75
	Establishments with receipts of \$25,000 to \$49,999 .....	128	4 684	1 692	396	246
	Establishments with receipts of \$50,000 to \$99,999 .....	235	17 447	6 249	1 516	662
	Establishments with receipts of \$100,000 to \$249,999 .....	335	54 230	22 236	5 031	1 698
	Establishments with receipts of \$250,000 to \$499,999 .....	191	64 636	27 234	5 992	1 801
	Establishments with receipts of \$500,000 to \$999,999 .....	124	87 974	37 572	8 002	2 025
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	80	122 745	48 380	11 132	2 414
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	20	68 334	27 069	6 075	1 133
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	6	D	D	D	f
	Establishments with receipts of \$10,000,000 or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	467	53 833	19 030	1 965	688
62412	Services for the elderly & persons with disabilities					
	<b>All establishments</b> .....	<b>2 976</b>	<b>807 258</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	Establishments operated for the entire year .....	2 162	733 389	365 653	81 953	30 512
	Establishments with receipts less than \$10,000 .....	22	145	101	30	33
	Establishments with receipts of \$10,000 to \$24,999 .....	176	3 043	1 321	302	335
	Establishments with receipts of \$25,000 to \$49,999 .....	221	8 089	3 349	747	523
	Establishments with receipts of \$50,000 to \$99,999 .....	373	27 044	10 694	2 327	1 137
	Establishments with receipts of \$100,000 to \$249,999 .....	601	97 344	42 753	9 465	3 893
	Establishments with receipts of \$250,000 to \$499,999 .....	383	133 091	63 420	14 181	5 175
	Establishments with receipts of \$500,000 to \$999,999 .....	250	170 861	85 433	19 369	7 041
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	110	165 237	84 532	18 694	5 966
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	18	59 851	29 754	6 631	1 689
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	6	D	D	D	g
	Establishments with receipts of \$10,000,000 or more .....	2	D	D	D	h
	Establishments not operated for the entire year .....	814	73 869	28 507	4 402	1 674
624120	Services for the elderly & persons with disabilities					
	<b>All establishments</b> .....	<b>2 976</b>	<b>807 258</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	Establishments operated for the entire year .....	2 162	733 389	365 653	81 953	30 512
	Establishments with receipts less than \$10,000 .....	22	145	101	30	33
	Establishments with receipts of \$10,000 to \$24,999 .....	176	3 043	1 321	302	335
	Establishments with receipts of \$25,000 to \$49,999 .....	221	8 089	3 349	747	523
	Establishments with receipts of \$50,000 to \$99,999 .....	373	27 044	10 694	2 327	1 137
	Establishments with receipts of \$100,000 to \$249,999 .....	601	97 344	42 753	9 465	3 893
	Establishments with receipts of \$250,000 to \$499,999 .....	383	133 091	63 420	14 181	5 175
	Establishments with receipts of \$500,000 to \$999,999 .....	250	170 861	85 433	19 369	7 041
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	110	165 237	84 532	18 694	5 966
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	18	59 851	29 754	6 631	1 689
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	6	D	D	D	g
	Establishments with receipts of \$10,000,000 or more .....	2	D	D	D	h
	Establishments not operated for the entire year .....	814	73 869	28 507	4 402	1 674
62419	Other individual & family services					
	<b>All establishments</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	Establishments operated for the entire year .....	4 153	1 195 538	479 861	108 890	23 374
	Establishments with receipts less than \$10,000 .....	50	327	222	61	58
	Establishments with receipts of \$10,000 to \$24,999 .....	219	3 963	1 562	379	335
	Establishments with receipts of \$25,000 to \$49,999 .....	503	18 628	6 526	1 579	804
	Establishments with receipts of \$50,000 to \$99,999 .....	1 102	79 775	25 878	6 053	2 020
	Establishments with receipts of \$100,000 to \$249,999 .....	1 304	201 091	73 871	16 976	4 496
	Establishments with receipts of \$250,000 to \$499,999 .....	537	188 068	80 247	4 299	1 812
	Establishments with receipts of \$500,000 to \$999,999 .....	263	175 867	79 095	17 963	3 497
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	134	203 927	83 679	19 158	3 479
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	25	83 234	37 361	8 266	1 469
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	8	57 286	21 763	4 988	709
	Establishments with receipts of \$10,000,000 or more .....	8	183 552	69 657	15 344	2 208
	Establishments not operated for the entire year .....	1 066	94 066	28 388	4 892	1 702

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
624190	Other individual & family services					
	<b>All establishments</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	Establishments operated for the entire year .....	4 153	1 195 538	479 861	108 890	23 374
	Establishments with receipts less than \$10,000 .....	50	327	222	61	58
	Establishments with receipts of \$10,000 to \$24,999 .....	219	3 963	1 562	379	335
	Establishments with receipts of \$25,000 to \$49,999 .....	503	18 628	6 526	1 579	804
	Establishments with receipts of \$50,000 to \$99,999 .....	1 102	79 775	25 878	6 053	2 020
	Establishments with receipts of \$100,000 to \$249,999 .....	1 304	201 091	73 871	16 976	4 496
	Establishments with receipts of \$250,000 to \$499,999 .....	537	188 068	80 247	18 123	4 299
	Establishments with receipts of \$500,000 to \$999,999 .....	263	175 687	79 095	17 963	3 497
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	134	203 927	83 679	19 158	3 479
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	25	83 234	37 361	8 266	1 469
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	8	57 286	21 763	4 988	709
	Establishments with receipts of \$10,000,000 or more .....	8	183 552	69 657	15 344	2 208
	Establishments not operated for the entire year .....	1 066	94 066	28 388	4 892	1 702
6242	Community food & housing/emergency & other relief services					
	<b>All establishments</b> .....	<b>344</b>	<b>111 986</b>	<b>29 042</b>	<b>6 373</b>	<b>1 553</b>
	Establishments operated for the entire year .....	251	93 619	25 719	5 820	1 441
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	18	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	36	1 349	409	94	57
	Establishments with receipts of \$50,000 to \$99,999 .....	44	3 291	1 029	255	107
	Establishments with receipts of \$100,000 to \$249,999 .....	68	D	D	D	c
	Establishments with receipts of \$250,000 to \$499,999 .....	49	D	D	D	e
	Establishments with receipts of \$500,000 to \$999,999 .....	18	D	D	D	c
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	14	D	D	D	e
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2	D	D	D	b
	Establishments with receipts of \$10,000,000 or more .....	1	D	D	D	b
	Establishments not operated for the entire year .....	93	18 367	3 323	553	112
62421	Community food services					
	<b>All establishments</b> .....	<b>95</b>	<b>17 984</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	Establishments operated for the entire year .....	66	16 034	3 731	859	348
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	9	143	45	10	11
	Establishments with receipts of \$25,000 to \$49,999 .....	9	365	81	18	15
	Establishments with receipts of \$50,000 to \$99,999 .....	15	1 058	272	65	40
	Establishments with receipts of \$100,000 to \$249,999 .....	13	D	D	D	b
	Establishments with receipts of \$250,000 to \$499,999 .....	15	D	D	D	c
	Establishments with receipts of \$500,000 to \$999,999 .....	2	D	D	D	b
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	3	5 616	944	231	76
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	29	1 950	332	10	3
624210	Community food services					
	<b>All establishments</b> .....	<b>95</b>	<b>17 984</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	Establishments operated for the entire year .....	66	16 034	3 731	859	348
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	9	143	45	10	11
	Establishments with receipts of \$25,000 to \$49,999 .....	9	365	81	18	15
	Establishments with receipts of \$50,000 to \$99,999 .....	15	1 058	272	65	40
	Establishments with receipts of \$100,000 to \$249,999 .....	13	D	D	D	b
	Establishments with receipts of \$250,000 to \$499,999 .....	15	D	D	D	c
	Establishments with receipts of \$500,000 to \$999,999 .....	2	D	D	D	b
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	3	5 616	944	231	76
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	29	1 950	332	10	3
62422	Community housing services					
	<b>All establishments</b> .....	<b>167</b>	<b>74 092</b>	<b>20 845</b>	<b>4 764</b>	<b>962</b>
	Establishments operated for the entire year .....	126	62 298	18 595	4 237	864
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	8	141	68	12	13
	Establishments with receipts of \$25,000 to \$49,999 .....	17	613	205	47	26
	Establishments with receipts of \$50,000 to \$99,999 .....	20	1 551	587	157	55
	Establishments with receipts of \$100,000 to \$249,999 .....	33	5 195	1 917	472	117
	Establishments with receipts of \$250,000 to \$499,999 .....	26	9 627	4 335	935	217
	Establishments with receipts of \$500,000 to \$999,999 .....	10	7 014	2 208	550	118
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	9	D	D	D	e
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2	D	D	D	b
	Establishments with receipts of \$10,000,000 or more .....	1	D	D	D	b
	Establishments not operated for the entire year .....	41	11 794	2 250	527	98

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
624221	Temporary shelters					
	<b>All establishments</b> .....	<b>58</b>	<b>34 534</b>	<b>10 554</b>	<b>2 436</b>	<b>490</b>
	Establishments operated for the entire year .....	46	29 459	9 834	2 244	418
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	2	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	3	89	34	9	5
	Establishments with receipts of \$50,000 to \$99,999 .....	7	566	225	65	21
	Establishments with receipts of \$100,000 to \$249,999 .....	8	1 183	421	96	40
	Establishments with receipts of \$250,000 to \$499,999 .....	14	4 940	2 194	454	124
	Establishments with receipts of \$500,000 to \$999,999 .....	6	4 237	1 380	384	83
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	5	D	D	D	c
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	1	D	D	D	b
	Establishments not operated for the entire year .....	12	5 075	720	192	72
624229	Other community housing services					
	<b>All establishments</b> .....	<b>109</b>	<b>39 558</b>	<b>10 291</b>	<b>2 328</b>	<b>472</b>
	Establishments operated for the entire year .....	80	32 839	8 761	1 993	446
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	6	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	14	524	171	38	21
	Establishments with receipts of \$50,000 to \$99,999 .....	13	985	362	92	34
	Establishments with receipts of \$100,000 to \$249,999 .....	25	4 012	1 496	376	77
	Establishments with receipts of \$250,000 to \$499,999 .....	12	4 687	2 141	481	93
	Establishments with receipts of \$500,000 to \$999,999 .....	4	2 777	828	166	35
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	4	D	D	D	c
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2	D	D	D	b
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	29	6 719	1 530	335	26
62423	Emergency & other relief services					
	<b>All establishments</b> .....	<b>82</b>	<b>19 910</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	Establishments operated for the entire year .....	59	15 287	3 393	724	229
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	1	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	10	371	123	29	16
	Establishments with receipts of \$50,000 to \$99,999 .....	9	682	170	33	12
	Establishments with receipts of \$100,000 to \$249,999 .....	22	3 473	1 057	251	76
	Establishments with receipts of \$250,000 to \$499,999 .....	8	2 962	692	159	59
	Establishments with receipts of \$500,000 to \$999,999 .....	6	D	D	D	b
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	2	D	D	D	a
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	23	4 623	741	16	11
624230	Emergency & other relief services					
	<b>All establishments</b> .....	<b>82</b>	<b>19 910</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	Establishments operated for the entire year .....	59	15 287	3 393	724	229
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	1	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	10	371	123	29	16
	Establishments with receipts of \$50,000 to \$99,999 .....	9	682	170	33	12
	Establishments with receipts of \$100,000 to \$249,999 .....	22	3 473	1 057	251	76
	Establishments with receipts of \$250,000 to \$499,999 .....	8	2 962	692	159	59
	Establishments with receipts of \$500,000 to \$999,999 .....	6	D	D	D	b
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	2	D	D	D	a
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	23	4 623	741	16	11
6243	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Establishments operated for the entire year .....	2 177	1 351 894	640 094	149 947	29 384
	Establishments with receipts less than \$10,000 .....	10	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	43	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	141	5 177	2 117	496	244
	Establishments with receipts of \$50,000 to \$99,999 .....	352	26 141	11 018	2 583	766
	Establishments with receipts of \$100,000 to \$249,999 .....	644	105 038	45 191	10 625	2 574
	Establishments with receipts of \$250,000 to \$499,999 .....	428	151 965	72 626	17 086	3 605
	Establishments with receipts of \$500,000 to \$999,999 .....	286	202 309	99 740	22 670	4 279
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	179	268 534	133 356	31 220	6 055
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	45	153 634	77 474	16 761	3 104
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	37	259 239	113 856	27 941	5 324
	Establishments with receipts of \$10,000,000 or more .....	12	179 084	84 338	20 469	3 362
	Establishments not operated for the entire year .....	372	80 375	35 590	7 995	2 620

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
62431	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Establishments operated for the entire year .....	2 177	1 351 894	640 094	149 947	29 384
	Establishments with receipts less than \$10,000 .....	10	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	43	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	141	5 177	2 117	496	244
	Establishments with receipts of \$50,000 to \$99,999 .....	352	26 141	11 018	2 583	766
	Establishments with receipts of \$100,000 to \$249,999 .....	644	105 038	45 191	10 625	2 574
	Establishments with receipts of \$250,000 to \$499,999 .....	428	151 965	72 626	17 086	3 605
	Establishments with receipts of \$500,000 to \$999,999 .....	286	202 309	99 740	22 670	4 279
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	179	268 534	133 356	31 220	6 055
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	45	153 634	77 474	16 761	3 104
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	37	259 239	113 856	27 941	5 324
	Establishments with receipts of \$10,000,000 or more .....	12	179 084	84 338	20 469	3 362
	Establishments not operated for the entire year .....	372	80 375	35 590	7 995	2 620
624310	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Establishments operated for the entire year .....	2 177	1 351 894	640 094	149 947	29 384
	Establishments with receipts less than \$10,000 .....	10	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	43	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	141	5 177	2 117	496	244
	Establishments with receipts of \$50,000 to \$99,999 .....	352	26 141	11 018	2 583	766
	Establishments with receipts of \$100,000 to \$249,999 .....	644	105 038	45 191	10 625	2 574
	Establishments with receipts of \$250,000 to \$499,999 .....	428	151 965	72 626	17 086	3 605
	Establishments with receipts of \$500,000 to \$999,999 .....	286	202 309	99 740	22 670	4 279
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	179	268 534	133 356	31 220	6 055
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	45	153 634	77 474	16 761	3 104
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	37	259 239	113 856	27 941	5 324
	Establishments with receipts of \$10,000,000 or more .....	12	179 084	84 338	20 469	3 362
	Establishments not operated for the entire year .....	372	80 375	35 590	7 995	2 620
6244	Child day care services					
	<b>All establishments</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Establishments operated for the entire year .....	34 957	7 886 570	3 733 521	888 810	366 363
	Establishments with receipts less than \$10,000 .....	173	1 273	774	225	220
	Establishments with receipts of \$10,000 to \$24,999 .....	1 700	30 916	11 989	3 089	2 737
	Establishments with receipts of \$25,000 to \$49,999 .....	5 099	189 583	64 829	15 929	10 871
	Establishments with receipts of \$50,000 to \$99,999 .....	7 038	500 706	200 584	47 669	26 927
	Establishments with receipts of \$100,000 to \$249,999 .....	9 947	1 629 649	788 880	184 477	87 559
	Establishments with receipts of \$250,000 to \$499,999 .....	7 158	2 540 505	1 245 500	297 230	120 930
	Establishments with receipts of \$500,000 to \$999,999 .....	3 323	2 184 629	1 033 192	249 441	90 350
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	478	630 998	306 493	71 304	21 480
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	31	102 307	46 683	11 038	3 016
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	8	D	D	D	g
	Establishments with receipts of \$10,000,000 or more .....	2	D	D	D	f
	Establishments not operated for the entire year .....	8 998	532 056	214 921	44 396	22 368
62441	Child day care services					
	<b>All establishments</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Establishments operated for the entire year .....	34 957	7 886 570	3 733 521	888 810	366 363
	Establishments with receipts less than \$10,000 .....	173	1 273	774	225	220
	Establishments with receipts of \$10,000 to \$24,999 .....	1 700	30 916	11 989	3 089	2 737
	Establishments with receipts of \$25,000 to \$49,999 .....	5 099	189 583	64 829	15 929	10 871
	Establishments with receipts of \$50,000 to \$99,999 .....	7 038	500 706	200 584	47 669	26 927
	Establishments with receipts of \$100,000 to \$249,999 .....	9 947	1 629 649	788 880	184 477	87 559
	Establishments with receipts of \$250,000 to \$499,999 .....	7 158	2 540 505	1 245 500	297 230	120 930
	Establishments with receipts of \$500,000 to \$999,999 .....	3 323	2 184 629	1 033 192	249 441	90 350
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	478	630 998	306 493	71 304	21 480
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	31	102 307	46 683	11 038	3 016
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	8	D	D	D	g
	Establishments with receipts of \$10,000,000 or more .....	2	D	D	D	f
	Establishments not operated for the entire year .....	8 998	532 056	214 921	44 396	22 368
624410	Child day care services					
	<b>All establishments</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Establishments operated for the entire year .....	34 957	7 886 570	3 733 521	888 810	366 363
	Establishments with receipts less than \$10,000 .....	173	1 273	774	225	220
	Establishments with receipts of \$10,000 to \$24,999 .....	1 700	30 916	11 989	3 089	2 737
	Establishments with receipts of \$25,000 to \$49,999 .....	5 099	189 583	64 829	15 929	10 871
	Establishments with receipts of \$50,000 to \$99,999 .....	7 038	500 706	200 584	47 669	26 927
	Establishments with receipts of \$100,000 to \$249,999 .....	9 947	1 629 649	788 880	184 477	87 559
	Establishments with receipts of \$250,000 to \$499,999 .....	7 158	2 540 505	1 245 500	297 230	120 930
	Establishments with receipts of \$500,000 to \$999,999 .....	3 323	2 184 629	1 033 192	249 441	90 350
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	478	630 998	306 493	71 304	21 480
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	31	102 307	46 683	11 038	3 016
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	8	D	D	D	g
	Establishments with receipts of \$10,000,000 or more .....	2	D	D	D	f
	Establishments not operated for the entire year .....	8 998	532 056	214 921	44 396	22 368

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>					
	<b>All establishments</b> .....	<b>114 784</b>	<b>466 451 794</b>	<b>195 949 352</b>	<b>47 859 474</b>	<b>7 329 811</b>
	Establishments operated for the entire year .....	107 002	462 925 829	194 328 687	47 420 340	7 246 119
	Establishments with revenue less than \$10,000 .....	701	5 077	2 779	812	891
	Establishments with revenue of \$10,000 to \$24,999 .....	2 761	47 546	23 836	6 030	4 560
	Establishments with revenue of \$25,000 to \$49,999 .....	5 938	219 436	107 241	26 243	13 231
	Establishments with revenue of \$50,000 to \$99,999 .....	10 388	769 429	387 154	93 521	36 988
	Establishments with revenue of \$100,000 to \$249,999 .....	23 506	3 994 519	2 064 989	493 709	161 568
	Establishments with revenue of \$250,000 to \$499,999 .....	21 309	7 553 964	3 829 690	914 283	268 709
	Establishments with revenue of \$500,000 to \$999,999 .....	15 020	10 607 993	5 202 849	1 242 550	332 076
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	12 230	19 221 015	9 229 531	2 206 768	544 844
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	5 664	19 977 650	9 329 849	2 246 809	512 331
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	3 768	26 307 355	11 816 544	2 862 721	580 584
	Establishments with revenue of \$10,000,000 or more .....	5 717	374 221 845	152 334 225	37 326 894	4 790 337
	Establishments not operated for the entire year .....	7 782	3 525 965	1 620 665	439 134	83 692
<b>621</b>	<b>Ambulatory health care services</b>					
	<b>All establishments</b> .....	<b>15 181</b>	<b>45 428 453</b>	<b>17 884 218</b>	<b>4 393 734</b>	<b>669 335</b>
	Establishments operated for the entire year .....	14 529	44 995 906	17 669 651	4 327 946	659 205
	Establishments with revenue less than \$10,000 .....	34	244	166	40	43
	Establishments with revenue of \$10,000 to \$24,999 .....	173	2 940	1 546	352	239
	Establishments with revenue of \$25,000 to \$49,999 .....	409	15 010	7 128	1 680	736
	Establishments with revenue of \$50,000 to \$99,999 .....	733	54 875	28 575	6 866	2 437
	Establishments with revenue of \$100,000 to \$249,999 .....	2 069	354 877	183 569	43 712	12 103
	Establishments with revenue of \$250,000 to \$499,999 .....	2 426	877 713	452 317	108 001	24 432
	Establishments with revenue of \$500,000 to \$999,999 .....	2 638	1 910 126	999 392	241 524	49 198
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	2 981	4 788 967	2 490 121	605 972	111 563
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	1 455	5 074 324	2 513 717	612 701	103 000
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	857	5 964 202	2 850 137	693 775	109 555
	Establishments with revenue of \$10,000,000 or more .....	754	25 952 628	8 142 983	2 013 323	245 899
	Establishments not operated for the entire year .....	652	432 547	214 567	65 788	10 130
<b>6214</b>	<b>Outpatient care centers</b>					
	<b>All establishments</b> .....	<b>9 940</b>	<b>31 561 321</b>	<b>11 157 881</b>	<b>2 742 077</b>	<b>346 501</b>
	Establishments operated for the entire year .....	9 509	31 266 117	11 019 343	2 701 099	341 195
	Establishments with revenue less than \$10,000 .....	22	157	120	28	25
	Establishments with revenue of \$10,000 to \$24,999 .....	124	2 095	1 112	243	153
	Establishments with revenue of \$25,000 to \$49,999 .....	274	10 175	4 742	1 096	468
	Establishments with revenue of \$50,000 to \$99,999 .....	510	38 140	20 768	5 010	1 373
	Establishments with revenue of \$100,000 to \$249,999 .....	1 397	240 033	131 007	31 114	6 770
	Establishments with revenue of \$250,000 to \$499,999 .....	1 695	615 747	326 987	78 391	14 949
	Establishments with revenue of \$500,000 to \$999,999 .....	1 811	1 310 731	697 551	167 821	28 641
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1 896	3 040 383	1 589 279	387 282	60 914
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	835	2 908 265	1 430 262	347 483	50 578
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	487	3 340 590	1 519 936	368 935	50 657
	Establishments with revenue of \$10,000,000 or more .....	458	19 759 801	5 297 579	1 313 696	126 667
	Establishments not operated for the entire year .....	431	295 204	138 538	40 978	5 306
<b>62141</b>	<b>Family planning centers</b>					
	<b>All establishments</b> .....	<b>1 390</b>	<b>668 027</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	Establishments operated for the entire year .....	1 336	661 346	293 284	71 170	13 915
	Establishments with revenue less than \$10,000 .....	5	43	27	7	8
	Establishments with revenue of \$10,000 to \$24,999 .....	56	966	471	101	67
	Establishments with revenue of \$25,000 to \$49,999 .....	126	4 716	1 869	415	203
	Establishments with revenue of \$50,000 to \$99,999 .....	171	12 674	6 032	1 469	468
	Establishments with revenue of \$100,000 to \$249,999 .....	333	55 443	25 626	6 070	1 454
	Establishments with revenue of \$250,000 to \$499,999 .....	321	113 364	50 416	11 952	2 650
	Establishments with revenue of \$500,000 to \$999,999 .....	192	136 128	62 606	15 082	3 127
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	105	160 469	80 959	19 955	3 410
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	16	56 042	25 017	6 273	968
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	8	55 840	21 219	5 293	844
	Establishments with revenue of \$10,000,000 or more .....	3	65 661	19 042	4 553	716
	Establishments not operated for the entire year .....	54	6 681	2 821	773	185
<b>621410</b>	<b>Family planning centers</b>					
	<b>All establishments</b> .....	<b>1 390</b>	<b>668 027</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	Establishments operated for the entire year .....	1 336	661 346	293 284	71 170	13 915
	Establishments with revenue less than \$10,000 .....	5	43	27	7	8
	Establishments with revenue of \$10,000 to \$24,999 .....	56	966	471	101	67
	Establishments with revenue of \$25,000 to \$49,999 .....	126	4 716	1 869	415	203
	Establishments with revenue of \$50,000 to \$99,999 .....	171	12 674	6 032	1 469	468
	Establishments with revenue of \$100,000 to \$249,999 .....	333	55 443	25 626	6 070	1 454
	Establishments with revenue of \$250,000 to \$499,999 .....	321	113 364	50 416	11 952	2 650
	Establishments with revenue of \$500,000 to \$999,999 .....	192	136 128	62 606	15 082	3 127
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	105	160 469	80 959	19 955	3 410
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	16	56 042	25 017	6 273	968
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	8	55 840	21 219	5 293	844
	Establishments with revenue of \$10,000,000 or more .....	3	65 661	19 042	4 553	716
	Establishments not operated for the entire year .....	54	6 681	2 821	773	185

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
62142	Outpatient mental health & substance abuse centers					
	<b>All establishments</b> .....	<b>3 646</b>	<b>4 714 846</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	Establishments operated for the entire year .....	3 477	4 646 775	2 383 314	571 436	100 333
	Establishments with revenue less than \$10,000 .....	6	50	34	7	7
	Establishments with revenue of \$10,000 to \$24,999 .....	24	420	255	54	32
	Establishments with revenue of \$25,000 to \$49,999 .....	63	2 360	1 278	297	114
	Establishments with revenue of \$50,000 to \$99,999 .....	173	13 188	7 591	1 843	488
	Establishments with revenue of \$100,000 to \$249,999 .....	593	102 769	59 150	13 933	3 108
	Establishments with revenue of \$250,000 to \$499,999 .....	708	258 916	143 685	34 302	6 936
	Establishments with revenue of \$500,000 to \$999,999 .....	747	541 404	297 873	72 233	13 079
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	712	1 154 220	624 687	150 499	26 131
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	277	946 560	516 512	125 202	21 077
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	129	867 395	436 459	103 753	17 372
	Establishments with revenue of \$10,000,000 or more .....	45	759 493	295 790	69 313	11 989
	Establishments not operated for the entire year .....	169	68 071	35 746	8 414	1 763
621420	Outpatient mental health & substance abuse centers					
	<b>All establishments</b> .....	<b>3 646</b>	<b>4 714 846</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	Establishments operated for the entire year .....	3 477	4 646 775	2 383 314	571 436	100 333
	Establishments with revenue less than \$10,000 .....	6	50	34	7	7
	Establishments with revenue of \$10,000 to \$24,999 .....	24	420	255	54	32
	Establishments with revenue of \$25,000 to \$49,999 .....	63	2 360	1 278	297	114
	Establishments with revenue of \$50,000 to \$99,999 .....	173	13 188	7 591	1 843	488
	Establishments with revenue of \$100,000 to \$249,999 .....	593	102 769	59 150	13 933	3 108
	Establishments with revenue of \$250,000 to \$499,999 .....	708	258 916	143 685	34 302	6 936
	Establishments with revenue of \$500,000 to \$999,999 .....	747	541 404	297 873	72 233	13 079
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	712	1 154 220	624 687	150 499	26 131
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	277	946 560	516 512	125 202	21 077
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	129	867 395	436 459	103 753	17 372
	Establishments with revenue of \$10,000,000 or more .....	45	759 493	295 790	69 313	11 989
	Establishments not operated for the entire year .....	169	68 071	35 746	8 414	1 763
62149	Other outpatient care centers					
	<b>All establishments</b> .....	<b>4 904</b>	<b>26 178 448</b>	<b>8 442 716</b>	<b>2 090 284</b>	<b>230 305</b>
	Establishments operated for the entire year .....	4 696	25 957 996	8 342 745	2 058 493	226 947
	Establishments with revenue less than \$10,000 .....	11	64	59	14	10
	Establishments with revenue of \$10,000 to \$24,999 .....	44	709	386	88	54
	Establishments with revenue of \$25,000 to \$49,999 .....	85	3 099	1 595	384	151
	Establishments with revenue of \$50,000 to \$99,999 .....	166	12 278	7 145	1 698	417
	Establishments with revenue of \$100,000 to \$249,999 .....	471	81 821	46 231	11 111	2 208
	Establishments with revenue of \$250,000 to \$499,999 .....	666	243 467	132 886	32 137	5 363
	Establishments with revenue of \$500,000 to \$999,999 .....	872	633 199	337 072	80 506	12 435
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1 079	1 725 694	883 633	216 828	31 373
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	542	1 905 663	888 733	216 008	28 533
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	350	2 417 355	1 062 258	259 889	32 441
	Establishments with revenue of \$10,000,000 or more .....	410	18 934 647	4 982 747	1 239 830	113 982
	Establishments not operated for the entire year .....	208	220 452	99 971	31 791	3 358
621491	HMO medical centers					
	<b>All establishments</b> .....	<b>510</b>	<b>12 289 824</b>	<b>1 985 165</b>	<b>517 887</b>	<b>47 218</b>
	Establishments operated for the entire year .....	497	12 274 609	1 979 276	517 155	47 130
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	11	2 114	1 128	280	43
	Establishments with revenue of \$250,000 to \$499,999 .....	23	8 175	4 633	1 119	138
	Establishments with revenue of \$500,000 to \$999,999 .....	32	23 205	12 270	3 120	316
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	60	99 903	49 482	13 223	1 472
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	70	249 736	89 390	23 425	2 673
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	78	549 164	176 857	47 093	5 239
	Establishments with revenue of \$10,000,000 or more .....	223	11 342 312	1 645 516	428 895	37 249
	Establishments not operated for the entire year .....	13	15 215	5 889	732	88
621492	Kidney dialysis centers					
	<b>All establishments</b> .....	<b>261</b>	<b>583 703</b>	<b>193 376</b>	<b>46 942</b>	<b>6 638</b>
	Establishments operated for the entire year .....	244	571 977	189 062	44 994	6 371
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	1	D	D	D	a
	Establishments with revenue of \$100,000 to \$249,999 .....	5	755	368	90	15
	Establishments with revenue of \$250,000 to \$499,999 .....	18	6 678	3 034	713	104
	Establishments with revenue of \$500,000 to \$999,999 .....	52	38 757	14 395	3 342	550
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	89	142 152	48 774	11 507	1 765
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	57	204 851	69 596	16 603	2 330
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	20	D	D	D	g
	Establishments with revenue of \$10,000,000 or more .....	2	D	D	D	c
	Establishments not operated for the entire year .....	17	11 726	4 314	1 948	267

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621493	Freestanding ambulatory surgical & emergency centers					
	<b>All establishments</b> .....	<b>313</b>	<b>672 979</b>	<b>261 599</b>	<b>61 643</b>	<b>8 121</b>
	Establishments operated for the entire year .....	287	640 260	247 916	59 384	7 734
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	2	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	4	159	59	14	6
	Establishments with revenue of \$50,000 to \$99,999 .....	5	438	247	54	12
	Establishments with revenue of \$100,000 to \$249,999 .....	17	2 815	1 360	333	94
	Establishments with revenue of \$250,000 to \$499,999 .....	30	10 965	5 700	1 348	204
	Establishments with revenue of \$500,000 to \$999,999 .....	69	51 624	28 249	6 863	1 086
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	88	136 157	64 757	15 761	2 113
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	44	156 479	57 258	13 654	1 797
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	17	112 789	37 621	9 172	939
	Establishments with revenue of \$10,000,000 or more .....	10	168 808	52 649	12 181	1 480
	Establishments not operated for the entire year .....	26	32 719	13 683	2 259	387
621498	All other outpatient care centers					
	<b>All establishments</b> .....	<b>3 820</b>	<b>12 631 942</b>	<b>6 002 576</b>	<b>1 463 812</b>	<b>168 328</b>
	Establishments operated for the entire year .....	3 668	12 471 150	5 926 491	1 436 960	165 712
	Establishments with revenue less than \$10,000 .....	10	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	42	D	D	D	b
	Establishments with revenue of \$25,000 to \$49,999 .....	81	2 940	1 536	370	145
	Establishments with revenue of \$50,000 to \$99,999 .....	160	D	D	D	e
	Establishments with revenue of \$100,000 to \$249,999 .....	438	76 137	43 375	10 408	2 056
	Establishments with revenue of \$250,000 to \$499,999 .....	595	217 649	119 519	28 957	4 917
	Establishments with revenue of \$500,000 to \$999,999 .....	719	519 613	282 158	67 181	10 483
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	842	1 347 482	720 620	176 337	26 023
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	371	1 294 597	672 489	162 326	21 733
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	235	D	D	D	j
	Establishments with revenue of \$10,000,000 or more .....	175	D	D	D	i
	Establishments not operated for the entire year .....	152	160 792	76 085	26 852	2 616
6216	Home health care services					
	<b>All establishments</b> .....	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Establishments operated for the entire year .....	3 241	9 987 803	5 357 442	1 311 554	263 205
	Establishments with revenue less than \$10,000 .....	7	42	27	7	10
	Establishments with revenue of \$10,000 to \$24,999 .....	28	478	281	76	51
	Establishments with revenue of \$25,000 to \$49,999 .....	75	2 716	1 469	361	141
	Establishments with revenue of \$50,000 to \$99,999 .....	91	6 855	3 890	927	352
	Establishments with revenue of \$100,000 to \$249,999 .....	249	43 899	24 405	5 662	1 894
	Establishments with revenue of \$250,000 to \$499,999 .....	388	139 934	77 215	18 273	5 597
	Establishments with revenue of \$500,000 to \$999,999 .....	552	407 134	222 620	54 706	15 702
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	850	1 384 139	759 719	184 792	44 183
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	502	1 755 280	935 670	230 035	46 615
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	294	2 075 793	1 141 554	278 792	52 078
	Establishments with revenue of \$10,000,000 or more .....	205	4 171 533	2 190 592	537 923	96 582
	Establishments not operated for the entire year .....	134	116 440	68 730	22 751	4 279
62161	Home health care services					
	<b>All establishments</b> .....	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Establishments operated for the entire year .....	3 241	9 987 803	5 357 442	1 311 554	263 205
	Establishments with revenue less than \$10,000 .....	7	42	27	7	10
	Establishments with revenue of \$10,000 to \$24,999 .....	28	478	281	76	51
	Establishments with revenue of \$25,000 to \$49,999 .....	75	2 716	1 469	361	141
	Establishments with revenue of \$50,000 to \$99,999 .....	91	6 855	3 890	927	352
	Establishments with revenue of \$100,000 to \$249,999 .....	249	43 899	24 405	5 662	1 894
	Establishments with revenue of \$250,000 to \$499,999 .....	388	139 934	77 215	18 273	5 597
	Establishments with revenue of \$500,000 to \$999,999 .....	552	407 134	222 620	54 706	15 702
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	850	1 384 139	759 719	184 792	44 183
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	502	1 755 280	935 670	230 035	46 615
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	294	2 075 793	1 141 554	278 792	52 078
	Establishments with revenue of \$10,000,000 or more .....	205	4 171 533	2 190 592	537 923	96 582
	Establishments not operated for the entire year .....	134	116 440	68 730	22 751	4 279
621610	Home health care services					
	<b>All establishments</b> .....	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Establishments operated for the entire year .....	3 241	9 987 803	5 357 442	1 311 554	263 205
	Establishments with revenue less than \$10,000 .....	7	42	27	7	10
	Establishments with revenue of \$10,000 to \$24,999 .....	28	478	281	76	51
	Establishments with revenue of \$25,000 to \$49,999 .....	75	2 716	1 469	361	141
	Establishments with revenue of \$50,000 to \$99,999 .....	91	6 855	3 890	927	352
	Establishments with revenue of \$100,000 to \$249,999 .....	249	43 899	24 405	5 662	1 894
	Establishments with revenue of \$250,000 to \$499,999 .....	388	139 934	77 215	18 273	5 597
	Establishments with revenue of \$500,000 to \$999,999 .....	552	407 134	222 620	54 706	15 702
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	850	1 384 139	759 719	184 792	44 183
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	502	1 755 280	935 670	230 035	46 615
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	294	2 075 793	1 141 554	278 792	52 078
	Establishments with revenue of \$10,000,000 or more .....	205	4 171 533	2 190 592	537 923	96 582
	Establishments not operated for the entire year .....	134	116 440	68 730	22 751	4 279

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
6219	Other ambulatory health care services					
	<b>All establishments</b> .....	<b>1 866</b>	<b>3 762 889</b>	<b>1 300 165</b>	<b>317 352</b>	<b>55 350</b>
	Establishments operated for the entire year .....	1 779	3 741 986	1 292 866	315 293	54 805
	Establishments with revenue less than \$10,000 .....	5	45	19	5	8
	Establishments with revenue of \$10,000 to \$24,999 .....	21	367	153	33	35
	Establishments with revenue of \$25,000 to \$49,999 .....	60	2 119	917	223	127
	Establishments with revenue of \$50,000 to \$99,999 .....	132	9 880	3 917	929	712
	Establishments with revenue of \$100,000 to \$249,999 .....	423	70 945	28 157	6 936	3 439
	Establishments with revenue of \$250,000 to \$499,999 .....	343	122 032	48 115	11 337	3 886
	Establishments with revenue of \$500,000 to \$999,999 .....	275	192 261	79 221	18 997	4 855
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	235	364 445	141 123	33 898	6 466
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	118	410 779	147 785	35 183	5 807
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	76	547 819	188 647	46 048	6 820
	Establishments with revenue of \$10,000,000 or more .....	91	2 021 294	654 812	161 704	22 650
	Establishments not operated for the entire year .....	87	20 903	7 299	2 059	545
62191	Ambulance services					
	<b>All establishments</b> .....	<b>1 032</b>	<b>820 674</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	Establishments operated for the entire year .....	972	807 563	314 709	74 868	20 738
	Establishments with revenue less than \$10,000 .....	5	45	19	5	8
	Establishments with revenue of \$10,000 to \$24,999 .....	14	245	102	16	25
	Establishments with revenue of \$25,000 to \$49,999 .....	35	1 244	449	105	88
	Establishments with revenue of \$50,000 to \$99,999 .....	93	6 973	2 422	563	642
	Establishments with revenue of \$100,000 to \$249,999 .....	279	46 310	17 581	4 205	2 936
	Establishments with revenue of \$250,000 to \$499,999 .....	219	77 786	31 488	7 174	3 124
	Establishments with revenue of \$500,000 to \$999,999 .....	166	113 027	48 927	11 564	3 609
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	103	156 731	66 482	15 458	3 694
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	30	103 083	44 315	10 678	2 089
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	17	119 603	46 745	12 166	1 850
	Establishments with revenue of \$10,000,000 or more .....	11	182 516	56 179	12 934	2 673
	Establishments not operated for the entire year .....	60	13 111	4 861	1 400	434
621910	Ambulance services					
	<b>All establishments</b> .....	<b>1 032</b>	<b>820 674</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	Establishments operated for the entire year .....	972	807 563	314 709	74 868	20 738
	Establishments with revenue less than \$10,000 .....	5	45	19	5	8
	Establishments with revenue of \$10,000 to \$24,999 .....	14	245	102	16	25
	Establishments with revenue of \$25,000 to \$49,999 .....	35	1 244	449	105	88
	Establishments with revenue of \$50,000 to \$99,999 .....	93	6 973	2 422	563	642
	Establishments with revenue of \$100,000 to \$249,999 .....	279	46 310	17 581	4 205	2 936
	Establishments with revenue of \$250,000 to \$499,999 .....	219	77 786	31 488	7 174	3 124
	Establishments with revenue of \$500,000 to \$999,999 .....	166	113 027	48 927	11 564	3 609
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	103	156 731	66 482	15 458	3 694
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	30	103 083	44 315	10 678	2 089
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	17	119 603	46 745	12 166	1 850
	Establishments with revenue of \$10,000,000 or more .....	11	182 516	56 179	12 934	2 673
	Establishments not operated for the entire year .....	60	13 111	4 861	1 400	434
62199	All other ambulatory health care services					
	<b>All establishments</b> .....	<b>834</b>	<b>2 942 215</b>	<b>980 595</b>	<b>241 084</b>	<b>34 178</b>
	Establishments operated for the entire year .....	807	2 934 423	978 157	240 425	34 067
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	7	122	51	17	10
	Establishments with revenue of \$25,000 to \$49,999 .....	25	875	468	118	39
	Establishments with revenue of \$50,000 to \$99,999 .....	39	2 907	1 495	366	70
	Establishments with revenue of \$100,000 to \$249,999 .....	144	24 635	10 576	2 731	503
	Establishments with revenue of \$250,000 to \$499,999 .....	124	44 246	16 627	4 163	762
	Establishments with revenue of \$500,000 to \$999,999 .....	109	79 234	30 294	7 433	1 246
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	132	207 714	74 641	18 440	2 772
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	88	307 696	103 470	24 505	3 718
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	59	428 216	141 902	33 882	4 970
	Establishments with revenue of \$10,000,000 or more .....	80	1 838 778	598 633	148 770	19 977
	Establishments not operated for the entire year .....	27	7 792	2 438	659	111
621991	Blood & organ banks					
	<b>All establishments</b> .....	<b>726</b>	<b>2 851 025</b>	<b>943 507</b>	<b>232 177</b>	<b>32 731</b>
	Establishments operated for the entire year .....	709	2 843 608	941 152	231 542	32 630
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	5	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	15	544	296	80	20
	Establishments with revenue of \$50,000 to \$99,999 .....	30	2 251	1 173	295	55
	Establishments with revenue of \$100,000 to \$249,999 .....	118	20 150	8 533	2 231	403
	Establishments with revenue of \$250,000 to \$499,999 .....	107	38 070	14 367	3 615	658
	Establishments with revenue of \$500,000 to \$999,999 .....	96	70 078	26 221	6 541	1 101
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	116	185 335	66 497	16 288	2 418
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	85	D	D	D	h
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	59	428 216	141 902	33 882	4 970
	Establishments with revenue of \$10,000,000 or more .....	78	D	D	D	j
	Establishments not operated for the entire year .....	17	7 417	2 355	635	101

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621999	All other miscellaneous ambulatory health care services					
	<b>All establishments</b> .....	<b>108</b>	<b>91 190</b>	<b>37 088</b>	<b>8 907</b>	<b>1 447</b>
	Establishments operated for the entire year .....	98	90 815	37 005	8 883	1 437
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	2	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	10	331	172	38	19
	Establishments with revenue of \$50,000 to \$99,999 .....	9	656	322	71	15
	Establishments with revenue of \$100,000 to \$249,999 .....	26	4 485	2 043	500	100
	Establishments with revenue of \$250,000 to \$499,999 .....	17	6 176	2 260	548	104
	Establishments with revenue of \$500,000 to \$999,999 .....	13	9 156	4 073	892	145
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	16	22 379	8 144	2 152	354
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	3	D	D	D	c
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more .....	2	D	D	D	f
	Establishments not operated for the entire year .....	10	375	83	24	10
<b>622</b>	<b>Hospitals</b>					
	<b>All establishments</b> .....	<b>5 340</b>	<b>339 031 933</b>	<b>141 909 969</b>	<b>34 813 427</b>	<b>4 421 454</b>
	Establishments operated for the entire year .....	5 267	337 054 150	141 010 023	34 555 606	4 386 735
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	2	D	D	D	a
	Establishments with revenue of \$250,000 to \$499,999 .....	2	D	D	D	a
	Establishments with revenue of \$500,000 to \$999,999 .....	8	6 659	3 807	947	148
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	145	273 661	140 282	33 703	7 596
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	416	1 568 089	744 887	180 693	36 698
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	715	5 207 639	2 384 959	583 474	106 264
	Establishments with revenue of \$10,000,000 or more .....	3 979	329 996 897	137 735 457	33 756 639	4 236 008
	Establishments not operated for the entire year .....	73	1 977 783	899 946	257 821	34 719
6221	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Establishments operated for the entire year .....	4 634	318 078 782	130 224 152	31 867 907	4 073 343
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with revenue of \$500,000 to \$999,999 .....	5	4 135	2 129	539	92
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	130	244 300	124 869	29 868	7 033
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	371	1 401 850	657 411	159 504	33 195
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	614	4 488 943	2 000 098	490 888	92 081
	Establishments with revenue of \$10,000,000 or more .....	3 514	311 939 554	127 439 645	31 187 108	3 940 942
	Establishments not operated for the entire year .....	61	1 841 601	829 405	229 763	31 991
62211	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Establishments operated for the entire year .....	4 634	318 078 782	130 224 152	31 867 907	4 073 343
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with revenue of \$500,000 to \$999,999 .....	5	4 135	2 129	539	92
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	130	244 300	124 869	29 868	7 033
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	371	1 401 850	657 411	159 504	33 195
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	614	4 488 943	2 000 098	490 888	92 081
	Establishments with revenue of \$10,000,000 or more .....	3 514	311 939 554	127 439 645	31 187 108	3 940 942
	Establishments not operated for the entire year .....	61	1 841 601	829 405	229 763	31 991
622110	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Establishments operated for the entire year .....	4 634	318 078 782	130 224 152	31 867 907	4 073 343
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with revenue of \$500,000 to \$999,999 .....	5	4 135	2 129	539	92
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	130	244 300	124 869	29 868	7 033
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	371	1 401 850	657 411	159 504	33 195
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	614	4 488 943	2 000 098	490 888	92 081
	Establishments with revenue of \$10,000,000 or more .....	3 514	311 939 554	127 439 645	31 187 108	3 940 942
	Establishments not operated for the entire year .....	61	1 841 601	829 405	229 763	31 991

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>622</b>	<b>Hospitals—Con.</b>					
6221101	General medical & surgical hospitals, government					
	<b>All establishments</b> .....	<b>1 591</b>	<b>77 024 061</b>	<b>34 435 423</b>	<b>8 502 567</b>	<b>995 310</b>
	Establishments operated for the entire year .....	1 570	76 711 512	34 307 497	8 466 227	990 175
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with revenue of \$500,000 to \$999,999 .....	3	D	D	D	b
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	87	D	D	D	h
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	228	859 259	397 570	98 013	19 627
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	325	2 331 169	1 042 899	257 020	48 000
	Establishments with revenue of \$10,000,000 or more .....	927	73 353 457	32 779 484	8 090 446	917 650
	Establishments not operated for the entire year .....	21	312 549	127 926	36 340	5 135
6221102	General medical & surgical hospitals (except government)					
	<b>All establishments</b> .....	<b>3 104</b>	<b>242 896 322</b>	<b>96 618 134</b>	<b>23 595 103</b>	<b>3 110 024</b>
	Establishments operated for the entire year .....	3 064	241 367 270	95 916 655	23 401 680	3 083 168
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with revenue of \$500,000 to \$999,999 .....	2	D	D	D	b
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	43	D	D	D	g
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	143	542 591	259 841	61 491	13 568
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	289	2 157 774	957 199	233 868	44 081
	Establishments with revenue of \$10,000,000 or more .....	2 587	238 586 097	94 660 161	23 096 662	3 023 292
	Establishments not operated for the entire year .....	40	1 529 052	701 479	193 423	26 856
6222	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Establishments operated for the entire year .....	403	10 589 660	6 933 517	1 721 649	199 272
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	1	D	D	D	a
	Establishments with revenue of \$250,000 to \$499,999 .....	2	D	D	D	a
	Establishments with revenue of \$500,000 to \$999,999 .....	3	2 524	1 678	408	56
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	11	D	D	D	e
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	30	111 629	56 921	13 895	2 353
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	65	453 660	269 605	64 462	9 975
	Establishments with revenue of \$10,000,000 or more .....	291	10 000 679	6 593 644	1 640 010	186 434
	Establishments not operated for the entire year .....	9	98 883	49 017	18 302	1 742
62221	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Establishments operated for the entire year .....	403	10 589 660	6 933 517	1 721 649	199 272
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	1	D	D	D	a
	Establishments with revenue of \$250,000 to \$499,999 .....	2	D	D	D	a
	Establishments with revenue of \$500,000 to \$999,999 .....	3	2 524	1 678	408	56
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	11	D	D	D	e
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	30	111 629	56 921	13 895	2 353
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	65	453 660	269 605	64 462	9 975
	Establishments with revenue of \$10,000,000 or more .....	291	10 000 679	6 593 644	1 640 010	186 434
	Establishments not operated for the entire year .....	9	98 883	49 017	18 302	1 742
622210	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Establishments operated for the entire year .....	403	10 589 660	6 933 517	1 721 649	199 272
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	1	D	D	D	a
	Establishments with revenue of \$250,000 to \$499,999 .....	2	D	D	D	a
	Establishments with revenue of \$500,000 to \$999,999 .....	3	2 524	1 678	408	56
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	11	D	D	D	e
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	30	111 629	56 921	13 895	2 353
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	65	453 660	269 605	64 462	9 975
	Establishments with revenue of \$10,000,000 or more .....	291	10 000 679	6 593 644	1 640 010	186 434
	Establishments not operated for the entire year .....	9	98 883	49 017	18 302	1 742

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>622</b>	<b>Hospitals—Con.</b>					
6222101	Psychiatric & substance abuse hospitals, government					
	<b>All establishments</b> .....	<b>262</b>	<b>8 849 818</b>	<b>6 009 314</b>	<b>1 504 071</b>	<b>167 045</b>
	Establishments operated for the entire year .....	257	8 807 684	5 983 164	1 494 130	166 369
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	1	D	D	D	a
	Establishments with revenue of \$250,000 to \$499,999 .....	1	D	D	D	a
	Establishments with revenue of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	4	D	D	D	c
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	6	26 172	15 694	3 898	589
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	20	144 707	96 335	22 872	3 134
	Establishments with revenue of \$10,000,000 or more .....	225	8 628 574	5 865 568	1 465 996	162 426
	Establishments not operated for the entire year .....	5	42 134	26 150	9 941	676
6222102	Psychiatric & substance abuse hospitals (except government)					
	<b>All establishments</b> .....	<b>150</b>	<b>1 838 725</b>	<b>973 220</b>	<b>235 880</b>	<b>33 969</b>
	Establishments operated for the entire year .....	146	1 781 976	950 353	227 519	32 903
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with revenue of \$250,000 to \$499,999 .....	1	D	D	D	a
	Establishments with revenue of \$500,000 to \$999,999 .....	3	2 524	1 678	408	56
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	7	D	D	D	c
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	24	85 457	41 227	9 997	1 764
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	45	308 953	173 270	41 590	6 841
	Establishments with revenue of \$10,000,000 or more .....	66	1 372 105	728 076	174 014	24 008
	Establishments not operated for the entire year .....	4	56 749	22 867	8 361	1 066
6223	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Establishments operated for the entire year .....	230	8 385 708	3 852 354	966 050	114 120
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	1	D	D	D	a
	Establishments with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with revenue of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	4	D	D	D	c
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	15	54 610	30 555	7 294	1 150
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	36	265 036	115 256	28 124	4 208
	Establishments with revenue of \$10,000,000 or more .....	174	8 056 664	3 702 168	929 521	108 632
	Establishments not operated for the entire year .....	3	37 299	21 524	9 756	986
62231	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Establishments operated for the entire year .....	230	8 385 708	3 852 354	966 050	114 120
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	1	D	D	D	a
	Establishments with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with revenue of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	4	D	D	D	c
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	15	54 610	30 555	7 294	1 150
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	36	265 036	115 256	28 124	4 208
	Establishments with revenue of \$10,000,000 or more .....	174	8 056 664	3 702 168	929 521	108 632
	Establishments not operated for the entire year .....	3	37 299	21 524	9 756	986
622310	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Establishments operated for the entire year .....	230	8 385 708	3 852 354	966 050	114 120
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	1	D	D	D	a
	Establishments with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with revenue of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	4	D	D	D	c
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	15	54 610	30 555	7 294	1 150
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	36	265 036	115 256	28 124	4 208
	Establishments with revenue of \$10,000,000 or more .....	174	8 056 664	3 702 168	929 521	108 632
	Establishments not operated for the entire year .....	3	37 299	21 524	9 756	986

Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—

Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities</b>					
	<b>All establishments</b> .....	<b>24 526</b>	<b>37 235 108</b>	<b>17 526 707</b>	<b>4 225 588</b>	<b>985 878</b>
	Establishments operated for the entire year .....	23 629	36 909 206	17 369 100	4 189 529	975 281
	Establishments with revenue less than \$10,000 .....	73	522	275	85	80
	Establishments with revenue of \$10,000 to \$24,999 .....	250	4 417	2 255	535	349
	Establishments with revenue of \$25,000 to \$49,999 .....	570	20 905	9 752	2 274	1 109
	Establishments with revenue of \$50,000 to \$99,999 .....	1 287	98 032	51 149	12 249	4 259
	Establishments with revenue of \$100,000 to \$249,999 .....	5 451	D	D	D	k
	Establishments with revenue of \$250,000 to \$499,999 .....	6 023	D	D	D	l
	Establishments with revenue of \$500,000 to \$999,999 .....	3 308	2 340 646	1 123 177	269 961	70 588
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	2 791	4 516 524	2 204 267	527 007	138 190
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	1 820	6 578 103	3 218 672	779 111	192 152
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	1 457	10 120 426	4 707 151	1 140 282	255 830
	Establishments with revenue of \$10,000,000 or more .....	599	10 172 025	4 457 649	1 076 540	205 974
	Establishments not operated for the entire year .....	897	325 902	157 607	36 059	10 597
6231	Nursing care facilities					
	<b>All establishments</b> .....	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Establishments operated for the entire year .....	3 014	15 112 577	7 332 115	1 782 096	392 787
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	10	177	91	21	16
	Establishments with revenue of \$25,000 to \$49,999 .....	13	502	281	65	21
	Establishments with revenue of \$50,000 to \$99,999 .....	19	1 470	772	169	48
	Establishments with revenue of \$100,000 to \$249,999 .....	96	17 087	10 599	2 652	649
	Establishments with revenue of \$250,000 to \$499,999 .....	91	32 224	16 224	3 853	1 079
	Establishments with revenue of \$500,000 to \$999,999 .....	154	116 846	62 796	15 949	4 686
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	727	1 304 879	679 406	163 299	48 381
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	864	3 133 659	1 562 291	381 231	97 249
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	752	5 178 800	2 500 099	609 772	135 661
	Establishments with revenue of \$10,000,000 or more .....	288	5 326 933	2 499 556	605 085	104 997
	Establishments not operated for the entire year .....	74	136 135	63 875	12 512	3 852
62311	Nursing care facilities					
	<b>All establishments</b> .....	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Establishments operated for the entire year .....	3 014	15 112 577	7 332 115	1 782 096	392 787
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	10	177	91	21	16
	Establishments with revenue of \$25,000 to \$49,999 .....	13	502	281	65	21
	Establishments with revenue of \$50,000 to \$99,999 .....	19	1 470	772	169	48
	Establishments with revenue of \$100,000 to \$249,999 .....	96	17 087	10 599	2 652	649
	Establishments with revenue of \$250,000 to \$499,999 .....	91	32 224	16 224	3 853	1 079
	Establishments with revenue of \$500,000 to \$999,999 .....	154	116 846	62 796	15 949	4 686
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	727	1 304 879	679 406	163 299	48 381
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	864	3 133 659	1 562 291	381 231	97 249
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	752	5 178 800	2 500 099	609 772	135 661
	Establishments with revenue of \$10,000,000 or more .....	288	5 326 933	2 499 556	605 085	104 997
	Establishments not operated for the entire year .....	74	136 135	63 875	12 512	3 852
623110	Nursing care facilities					
	<b>All establishments</b> .....	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Establishments operated for the entire year .....	3 014	15 112 577	7 332 115	1 782 096	392 787
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	10	177	91	21	16
	Establishments with revenue of \$25,000 to \$49,999 .....	13	502	281	65	21
	Establishments with revenue of \$50,000 to \$99,999 .....	19	1 470	772	169	48
	Establishments with revenue of \$100,000 to \$249,999 .....	96	17 087	10 599	2 652	649
	Establishments with revenue of \$250,000 to \$499,999 .....	91	32 224	16 224	3 853	1 079
	Establishments with revenue of \$500,000 to \$999,999 .....	154	116 846	62 796	15 949	4 686
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	727	1 304 879	679 406	163 299	48 381
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	864	3 133 659	1 562 291	381 231	97 249
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	752	5 178 800	2 500 099	609 772	135 661
	Establishments with revenue of \$10,000,000 or more .....	288	5 326 933	2 499 556	605 085	104 997
	Establishments not operated for the entire year .....	74	136 135	63 875	12 512	3 852
6232	Residential mental retardation/health & substance abuse facility					
	<b>All establishments</b> .....	<b>12 940</b>	<b>7 973 358</b>	<b>4 126 209</b>	<b>990 449</b>	<b>246 083</b>
	Establishments operated for the entire year .....	12 482	7 884 895	4 081 006	980 017	243 017
	Establishments with revenue less than \$10,000 .....	41	300	157	48	44
	Establishments with revenue of \$10,000 to \$24,999 .....	152	2 739	1 473	347	208
	Establishments with revenue of \$25,000 to \$49,999 .....	337	12 307	5 845	1 370	657
	Establishments with revenue of \$50,000 to \$99,999 .....	868	66 926	36 313	8 725	2 913
	Establishments with revenue of \$100,000 to \$249,999 .....	3 871	686 322	381 621	91 418	26 578
	Establishments with revenue of \$250,000 to \$499,999 .....	3 986	1 363 082	710 758	170 701	45 870
	Establishments with revenue of \$500,000 to \$999,999 .....	1 783	1 259 516	613 052	146 716	37 523
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	901	1 359 829	692 316	166 590	40 327
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	331	1 162 895	607 443	145 880	35 535
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	156	1 047 323	563 736	135 308	29 460
	Establishments with revenue of \$10,000,000 or more .....	56	923 656	468 292	112 914	23 902
	Establishments not operated for the entire year .....	458	88 463	45 203	10 432	3 066

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>					
62321	Residential mental retardation facilities					
	<b>All establishments</b> .....	<b>9 287</b>	<b>5 270 174</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	Establishments operated for the entire year .....	8 986	5 226 144	2 768 704	661 484	174 698
	Establishments with revenue less than \$10,000 .....	31	221	121	37	32
	Establishments with revenue of \$10,000 to \$24,999 .....	111	2 007	1 066	250	147
	Establishments with revenue of \$25,000 to \$49,999 .....	243	8 885	4 239	1 011	500
	Establishments with revenue of \$50,000 to \$99,999 .....	670	52 361	29 174	7 032	2 411
	Establishments with revenue of \$100,000 to \$249,999 .....	3 120	552 632	311 423	74 494	21 942
	Establishments with revenue of \$250,000 to \$499,999 .....	2 903	976 433	514 307	123 661	34 208
	Establishments with revenue of \$500,000 to \$999,999 .....	1 087	768 613	377 255	89 997	24 297
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	458	698 631	369 730	87 800	23 957
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	219	772 111	419 029	100 808	26 680
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	100	678 650	367 186	87 925	20 916
	Establishments with revenue of \$10,000,000 or more .....	44	715 600	375 174	88 469	19 608
	Establishments not operated for the entire year .....	301	44 030	22 418	3 730	1 223
623210	Residential mental retardation facilities					
	<b>All establishments</b> .....	<b>9 287</b>	<b>5 270 174</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	Establishments operated for the entire year .....	8 986	5 226 144	2 768 704	661 484	174 698
	Establishments with revenue less than \$10,000 .....	31	221	121	37	32
	Establishments with revenue of \$10,000 to \$24,999 .....	111	2 007	1 066	250	147
	Establishments with revenue of \$25,000 to \$49,999 .....	243	8 885	4 239	1 011	500
	Establishments with revenue of \$50,000 to \$99,999 .....	670	52 361	29 174	7 032	2 411
	Establishments with revenue of \$100,000 to \$249,999 .....	3 120	552 632	311 423	74 494	21 942
	Establishments with revenue of \$250,000 to \$499,999 .....	2 903	976 433	514 307	123 661	34 208
	Establishments with revenue of \$500,000 to \$999,999 .....	1 087	768 613	377 255	89 997	24 297
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	458	698 631	369 730	87 800	23 957
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	219	772 111	419 029	100 808	26 680
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	100	678 650	367 186	87 925	20 916
	Establishments with revenue of \$10,000,000 or more .....	44	715 600	375 174	88 469	19 608
	Establishments not operated for the entire year .....	301	44 030	22 418	3 730	1 223
62322	Residential mental health & substance abuse facilities					
	<b>All establishments</b> .....	<b>3 653</b>	<b>2 703 184</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	Establishments operated for the entire year .....	3 496	2 658 751	1 312 302	318 533	68 319
	Establishments with revenue less than \$10,000 .....	10	79	36	11	12
	Establishments with revenue of \$10,000 to \$24,999 .....	41	732	407	97	61
	Establishments with revenue of \$25,000 to \$49,999 .....	94	3 422	1 606	359	157
	Establishments with revenue of \$50,000 to \$99,999 .....	198	14 565	7 139	1 693	502
	Establishments with revenue of \$100,000 to \$249,999 .....	751	133 690	70 198	16 924	4 636
	Establishments with revenue of \$250,000 to \$499,999 .....	1 083	386 649	196 451	47 040	11 662
	Establishments with revenue of \$500,000 to \$999,999 .....	696	490 903	235 797	56 719	13 226
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	443	661 198	322 586	78 790	16 370
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	112	390 784	188 414	45 072	8 855
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	56	368 673	196 550	47 383	8 544
	Establishments with revenue of \$10,000,000 or more .....	12	208 056	93 118	24 445	4 294
	Establishments not operated for the entire year .....	157	44 433	22 785	6 702	1 843
623220	Residential mental health & substance abuse facilities					
	<b>All establishments</b> .....	<b>3 653</b>	<b>2 703 184</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	Establishments operated for the entire year .....	3 496	2 658 751	1 312 302	318 533	68 319
	Establishments with revenue less than \$10,000 .....	10	79	36	11	12
	Establishments with revenue of \$10,000 to \$24,999 .....	41	732	407	97	61
	Establishments with revenue of \$25,000 to \$49,999 .....	94	3 422	1 606	359	157
	Establishments with revenue of \$50,000 to \$99,999 .....	198	14 565	7 139	1 693	502
	Establishments with revenue of \$100,000 to \$249,999 .....	751	133 690	70 198	16 924	4 636
	Establishments with revenue of \$250,000 to \$499,999 .....	1 083	386 649	196 451	47 040	11 662
	Establishments with revenue of \$500,000 to \$999,999 .....	696	490 903	235 797	56 719	13 226
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	443	661 198	322 586	78 790	16 370
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	112	390 784	188 414	45 072	8 855
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	56	368 673	196 550	47 383	8 544
	Establishments with revenue of \$10,000,000 or more .....	12	208 056	93 118	24 445	4 294
	Establishments not operated for the entire year .....	157	44 433	22 785	6 702	1 843
6233	Community care facilities for the elderly					
	<b>All establishments</b> .....	<b>3 951</b>	<b>9 304 097</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	Establishments operated for the entire year .....	3 783	9 255 676	3 720 461	893 808	223 966
	Establishments with revenue less than \$10,000 .....	20	152	77	24	21
	Establishments with revenue of \$10,000 to \$24,999 .....	54	874	419	97	81
	Establishments with revenue of \$25,000 to \$49,999 .....	133	4 755	2 007	455	263
	Establishments with revenue of \$50,000 to \$99,999 .....	192	13 979	6 332	1 488	627
	Establishments with revenue of \$100,000 to \$249,999 .....	611	106 444	51 001	12 065	4 191
	Establishments with revenue of \$250,000 to \$499,999 .....	695	245 462	112 427	26 468	8 455
	Establishments with revenue of \$500,000 to \$999,999 .....	511	365 572	155 097	37 275	11 426
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	549	887 097	374 164	89 067	25 027
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	379	1 409 794	625 501	150 476	38 508
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	423	3 035 912	1 226 124	294 703	71 871
	Establishments with revenue of \$10,000,000 or more .....	216	3 185 635	1 167 312	281 690	63 496
	Establishments not operated for the entire year .....	168	48 421	21 373	5 760	2 045

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>					
62331	Community care facilities for the elderly					
	<b>All establishments</b> .....	<b>3 951</b>	<b>9 304 097</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	Establishments operated for the entire year .....	3 783	9 255 676	3 720 461	893 808	223 966
	Establishments with revenue less than \$10,000 .....	20	152	77	24	21
	Establishments with revenue of \$10,000 to \$24,999 .....	54	874	419	97	81
	Establishments with revenue of \$25,000 to \$49,999 .....	133	4 755	2 007	455	263
	Establishments with revenue of \$50,000 to \$99,999 .....	192	13 979	6 332	1 488	627
	Establishments with revenue of \$100,000 to \$249,999 .....	611	106 444	51 001	12 065	4 191
	Establishments with revenue of \$250,000 to \$499,999 .....	695	245 462	112 427	26 468	8 455
	Establishments with revenue of \$500,000 to \$999,999 .....	511	365 572	155 097	37 275	11 426
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	549	887 097	374 164	89 067	25 027
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	379	1 409 794	625 501	150 476	38 508
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	423	3 035 912	1 226 124	294 703	71 871
	Establishments with revenue of \$10,000,000 or more .....	216	3 185 635	1 167 312	281 690	63 496
	Establishments not operated for the entire year .....	168	48 421	21 373	5 760	2 045
623311	Continuing care retirement communities					
	<b>All establishments</b> .....	<b>1 282</b>	<b>7 300 126</b>	<b>2 922 239</b>	<b>703 302</b>	<b>172 586</b>
	Establishments operated for the entire year .....	1 265	7 287 059	2 915 573	700 828	171 585
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	3	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	3	91	48	11	7
	Establishments with revenue of \$50,000 to \$99,999 .....	12	917	464	101	37
	Establishments with revenue of \$100,000 to \$249,999 .....	43	7 751	3 792	861	346
	Establishments with revenue of \$250,000 to \$499,999 .....	65	23 114	11 179	2 741	876
	Establishments with revenue of \$500,000 to \$999,999 .....	68	50 358	23 857	5 662	1 768
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	195	337 554	164 258	38 732	11 208
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	283	1 077 444	486 139	116 706	30 080
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	388	2 809 583	1 139 545	273 570	67 173
	Establishments with revenue of \$10,000,000 or more .....	204	2 980 190	1 086 264	262 439	60 085
	Establishments not operated for the entire year .....	17	13 067	6 666	2 474	1 001
623312	Homes for the elderly					
	<b>All establishments</b> .....	<b>2 669</b>	<b>2 003 971</b>	<b>819 595</b>	<b>196 266</b>	<b>53 425</b>
	Establishments operated for the entire year .....	2 518	1 968 617	804 888	192 980	52 381
	Establishments with revenue less than \$10,000 .....	19	D	D	D	b
	Establishments with revenue of \$10,000 to \$24,999 .....	51	D	D	D	b
	Establishments with revenue of \$25,000 to \$49,999 .....	130	4 664	1 959	444	256
	Establishments with revenue of \$50,000 to \$99,999 .....	180	13 062	5 868	1 387	590
	Establishments with revenue of \$100,000 to \$249,999 .....	568	98 693	47 209	11 204	3 845
	Establishments with revenue of \$250,000 to \$499,999 .....	630	222 348	101 248	23 727	7 579
	Establishments with revenue of \$500,000 to \$999,999 .....	443	315 214	131 240	31 613	9 658
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	354	549 543	209 906	50 335	13 819
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	96	332 350	139 362	33 770	8 428
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	35	226 329	86 579	21 133	4 698
	Establishments with revenue of \$10,000,000 or more .....	12	205 445	81 048	19 251	3 411
	Establishments not operated for the entire year .....	151	35 354	14 707	3 286	1 044
6239	Other residential care facilities					
	<b>All establishments</b> .....	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Establishments operated for the entire year .....	4 350	4 656 058	2 235 518	533 608	115 511
	Establishments with revenue less than \$10,000 .....	12	70	41	13	15
	Establishments with revenue of \$10,000 to \$24,999 .....	34	627	272	70	44
	Establishments with revenue of \$25,000 to \$49,999 .....	87	3 341	1 619	384	168
	Establishments with revenue of \$50,000 to \$99,999 .....	208	15 657	7 732	1 867	671
	Establishments with revenue of \$100,000 to \$249,999 .....	873	D	D	D	i
	Establishments with revenue of \$250,000 to \$499,999 .....	1 251	D	D	D	j
	Establishments with revenue of \$500,000 to \$999,999 .....	860	598 712	292 232	70 021	16 953
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	614	964 719	458 381	108 051	24 455
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	246	871 755	423 437	101 524	20 860
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	126	858 391	417 192	100 499	18 838
	Establishments with revenue of \$10,000,000 or more .....	39	735 801	322 489	76 851	13 579
	Establishments not operated for the entire year .....	197	52 883	27 156	7 355	1 634
62399	Other residential care facilities					
	<b>All establishments</b> .....	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Establishments operated for the entire year .....	4 350	4 656 058	2 235 518	533 608	115 511
	Establishments with revenue less than \$10,000 .....	12	70	41	13	15
	Establishments with revenue of \$10,000 to \$24,999 .....	34	627	272	70	44
	Establishments with revenue of \$25,000 to \$49,999 .....	87	3 341	1 619	384	168
	Establishments with revenue of \$50,000 to \$99,999 .....	208	15 657	7 732	1 867	671
	Establishments with revenue of \$100,000 to \$249,999 .....	873	D	D	D	i
	Establishments with revenue of \$250,000 to \$499,999 .....	1 251	D	D	D	j
	Establishments with revenue of \$500,000 to \$999,999 .....	860	598 712	292 232	70 021	16 953
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	614	964 719	458 381	108 051	24 455
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	246	871 755	423 437	101 524	20 860
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	126	858 391	417 192	100 499	18 838
	Establishments with revenue of \$10,000,000 or more .....	39	735 801	322 489	76 851	13 579
	Establishments not operated for the entire year .....	197	52 883	27 156	7 355	1 634

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>					
623990	Other residential care facilities					
	<b>All establishments</b> .....	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Establishments operated for the entire year .....	4 350	4 656 058	2 235 518	533 608	115 511
	Establishments with revenue less than \$10,000 .....	12	70	41	13	15
	Establishments with revenue of \$10,000 to \$24,999 .....	34	627	272	70	44
	Establishments with revenue of \$25,000 to \$49,999 .....	87	3 341	1 619	384	168
	Establishments with revenue of \$50,000 to \$99,999 .....	208	15 657	7 732	1 867	671
	Establishments with revenue of \$100,000 to \$249,999 .....	873	D	D	D	i
	Establishments with revenue of \$250,000 to \$499,999 .....	1 251	D	D	D	j
	Establishments with revenue of \$500,000 to \$999,999 .....	860	598 712	292 232	70 021	16 953
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	614	964 719	458 381	108 051	24 455
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	246	871 755	423 437	101 524	20 860
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	126	858 391	417 192	100 499	18 838
	Establishments with revenue of \$10,000,000 or more .....	39	735 801	322 489	76 851	13 579
	Establishments not operated for the entire year .....	197	52 883	27 156	7 355	1 634
<b>624</b>	<b>Social assistance</b>					
	<b>All establishments</b> .....	<b>69 737</b>	<b>44 756 300</b>	<b>18 628 458</b>	<b>4 426 725</b>	<b>1 253 144</b>
	Establishments operated for the entire year .....	63 577	43 966 567	18 279 913	4 347 259	1 224 898
	Establishments with revenue less than \$10,000 .....	594	4 311	2 338	687	768
	Establishments with revenue of \$10,000 to \$24,999 .....	2 338	40 189	20 035	5 143	3 972
	Establishments with revenue of \$25,000 to \$49,999 .....	4 959	183 521	90 361	22 289	11 386
	Establishments with revenue of \$50,000 to \$99,999 .....	8 368	616 522	307 430	74 406	30 292
	Establishments with revenue of \$100,000 to \$249,999 .....	15 984	2 671 130	1 356 269	324 267	112 374
	Establishments with revenue of \$250,000 to \$499,999 .....	12 858	4 585 952	2 307 140	550 377	174 597
	Establishments with revenue of \$500,000 to \$999,999 .....	9 066	6 350 562	3 076 473	730 118	212 142
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	6 313	9 641 863	4 394 861	1 040 086	287 495
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	1 973	6 757 134	2 852 573	674 304	180 481
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	739	5 015 088	1 874 297	445 190	108 935
	Establishments with revenue of \$10,000,000 or more .....	385	8 100 295	1 998 136	480 392	102 456
	Establishments not operated for the entire year .....	6 160	789 733	348 545	79 466	28 246
6241	Individual & family services					
	<b>All establishments</b> .....	<b>36 364</b>	<b>26 452 637</b>	<b>10 781 228</b>	<b>2 556 712</b>	<b>642 584</b>
	Establishments operated for the entire year .....	34 035	26 093 529	10 638 778	2 529 525	634 628
	Establishments with revenue less than \$10,000 .....	330	2 532	1 338	381	395
	Establishments with revenue of \$10,000 to \$24,999 .....	1 120	19 153	9 377	2 190	1 713
	Establishments with revenue of \$25,000 to \$49,999 .....	2 667	98 748	46 959	11 173	5 177
	Establishments with revenue of \$50,000 to \$99,999 .....	4 371	320 457	152 250	36 132	12 864
	Establishments with revenue of \$100,000 to \$249,999 .....	8 176	1 365 153	657 598	155 605	46 668
	Establishments with revenue of \$250,000 to \$499,999 .....	6 557	2 347 059	1 114 568	263 669	72 681
	Establishments with revenue of \$500,000 to \$999,999 .....	5 153	3 642 029	1 727 553	409 992	106 081
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	3 740	5 715 046	2 598 412	615 194	155 712
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	1 203	4 122 726	1 734 193	413 650	98 829
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	470	3 202 667	1 204 084	287 778	66 974
	Establishments with revenue of \$10,000,000 or more .....	248	5 257 959	1 392 446	333 761	67 534
	Establishments not operated for the entire year .....	2 329	359 108	142 450	27 187	7 956
62411	Child & youth services					
	<b>All establishments</b> .....	<b>11 086</b>	<b>7 718 841</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	Establishments operated for the entire year .....	10 128	7 566 313	3 119 119	732 959	169 438
	Establishments with revenue less than \$10,000 .....	62	458	233	68	75
	Establishments with revenue of \$10,000 to \$24,999 .....	256	4 392	2 188	517	410
	Establishments with revenue of \$25,000 to \$49,999 .....	618	23 293	11 384	2 628	1 213
	Establishments with revenue of \$50,000 to \$99,999 .....	1 158	85 918	42 298	9 966	3 481
	Establishments with revenue of \$100,000 to \$249,999 .....	2 527	421 471	203 559	47 473	14 389
	Establishments with revenue of \$250,000 to \$499,999 .....	2 026	723 852	331 699	77 182	21 058
	Establishments with revenue of \$500,000 to \$999,999 .....	1 624	1 151 340	522 211	122 515	30 001
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1 286	1 940 062	834 044	195 774	44 707
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	394	1 345 949	541 048	127 383	27 145
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	124	843 046	312 856	74 679	13 713
	Establishments with revenue of \$10,000,000 or more .....	53	1 026 532	317 599	74 774	13 246
	Establishments not operated for the entire year .....	958	152 528	51 708	8 983	2 573
624110	Child & youth services					
	<b>All establishments</b> .....	<b>11 086</b>	<b>7 718 841</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	Establishments operated for the entire year .....	10 128	7 566 313	3 119 119	732 959	169 438
	Establishments with revenue less than \$10,000 .....	62	458	233	68	75
	Establishments with revenue of \$10,000 to \$24,999 .....	256	4 392	2 188	517	410
	Establishments with revenue of \$25,000 to \$49,999 .....	618	23 293	11 384	2 628	1 213
	Establishments with revenue of \$50,000 to \$99,999 .....	1 158	85 918	42 298	9 966	3 481
	Establishments with revenue of \$100,000 to \$249,999 .....	2 527	421 471	203 559	47 473	14 389
	Establishments with revenue of \$250,000 to \$499,999 .....	2 026	723 852	331 699	77 182	21 058
	Establishments with revenue of \$500,000 to \$999,999 .....	1 624	1 151 340	522 211	122 515	30 001
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1 286	1 940 062	834 044	195 774	44 707
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	394	1 345 949	541 048	127 383	27 145
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	124	843 046	312 856	74 679	13 713
	Establishments with revenue of \$10,000,000 or more .....	53	1 026 532	317 599	74 774	13 246
	Establishments not operated for the entire year .....	958	152 528	51 708	8 983	2 573

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
62412	Services for the elderly & persons with disabilities					
	<b>All establishments</b> .....	<b>9 960</b>	<b>8 217 311</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	Establishments operated for the entire year .....	9 505	8 138 512	3 224 921	770 331	223 760
	Establishments with revenue less than \$10,000 .....	123	944	545	142	142
	Establishments with revenue of \$10,000 to \$24,999 .....	376	6 400	3 140	711	624
	Establishments with revenue of \$25,000 to \$49,999 .....	769	28 240	13 182	3 165	1 743
	Establishments with revenue of \$50,000 to \$99,999 .....	1 189	87 090	40 235	9 497	3 940
	Establishments with revenue of \$100,000 to \$249,999 .....	2 197	368 632	178 585	42 553	14 411
	Establishments with revenue of \$250,000 to \$499,999 .....	1 810	650 629	313 748	74 487	24 602
	Establishments with revenue of \$500,000 to \$999,999 .....	1 431	1 013 097	495 661	117 320	37 497
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1 032	1 587 564	756 168	179 035	56 211
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	337	1 158 147	517 366	124 846	33 974
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	151	1 032 933	412 923	99 340	26 115
	Establishments with revenue of \$10,000,000 or more .....	90	2 204 836	493 368	119 235	24 501
	Establishments not operated for the entire year .....	455	78 799	35 296	8 849	2 960
624120	Services for the elderly & persons with disabilities					
	<b>All establishments</b> .....	<b>9 960</b>	<b>8 217 311</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	Establishments operated for the entire year .....	9 505	8 138 512	3 224 921	770 331	223 760
	Establishments with revenue less than \$10,000 .....	123	944	545	142	142
	Establishments with revenue of \$10,000 to \$24,999 .....	376	6 400	3 140	711	624
	Establishments with revenue of \$25,000 to \$49,999 .....	769	28 240	13 182	3 165	1 743
	Establishments with revenue of \$50,000 to \$99,999 .....	1 189	87 090	40 235	9 497	3 940
	Establishments with revenue of \$100,000 to \$249,999 .....	2 197	368 632	178 585	42 553	14 411
	Establishments with revenue of \$250,000 to \$499,999 .....	1 810	650 629	313 748	74 487	24 602
	Establishments with revenue of \$500,000 to \$999,999 .....	1 431	1 013 097	495 661	117 320	37 497
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1 032	1 587 564	756 168	179 035	56 211
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	337	1 158 147	517 366	124 846	33 974
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	151	1 032 933	412 923	99 340	26 115
	Establishments with revenue of \$10,000,000 or more .....	90	2 204 836	493 368	119 235	24 501
	Establishments not operated for the entire year .....	455	78 799	35 296	8 849	2 960
62419	Other individual & family services					
	<b>All establishments</b> .....	<b>15 318</b>	<b>10 516 485</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	Establishments operated for the entire year .....	14 402	10 388 704	4 294 738	1 026 235	241 430
	Establishments with revenue less than \$10,000 .....	145	1 130	560	171	178
	Establishments with revenue of \$10,000 to \$24,999 .....	488	8 361	4 049	962	679
	Establishments with revenue of \$25,000 to \$49,999 .....	1 280	47 215	22 393	5 380	2 221
	Establishments with revenue of \$50,000 to \$99,999 .....	2 024	147 449	69 717	16 669	5 443
	Establishments with revenue of \$100,000 to \$249,999 .....	3 452	575 050	275 454	65 579	17 868
	Establishments with revenue of \$250,000 to \$499,999 .....	2 721	972 578	469 121	112 000	27 021
	Establishments with revenue of \$500,000 to \$999,999 .....	2 098	1 477 592	709 681	170 157	38 583
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1 422	2 187 420	1 008 200	240 385	54 794
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	472	1 618 630	675 779	161 421	37 710
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	195	1 326 688	478 305	113 759	27 146
	Establishments with revenue of \$10,000,000 or more .....	105	2 026 591	581 479	139 752	29 787
	Establishments not operated for the entire year .....	916	127 781	55 446	9 355	2 423
624190	Other individual & family services					
	<b>All establishments</b> .....	<b>15 318</b>	<b>10 516 485</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	Establishments operated for the entire year .....	14 402	10 388 704	4 294 738	1 026 235	241 430
	Establishments with revenue less than \$10,000 .....	145	1 130	560	171	178
	Establishments with revenue of \$10,000 to \$24,999 .....	488	8 361	4 049	962	679
	Establishments with revenue of \$25,000 to \$49,999 .....	1 280	47 215	22 393	5 380	2 221
	Establishments with revenue of \$50,000 to \$99,999 .....	2 024	147 449	69 717	16 669	5 443
	Establishments with revenue of \$100,000 to \$249,999 .....	3 452	575 050	275 454	65 579	17 868
	Establishments with revenue of \$250,000 to \$499,999 .....	2 721	972 578	469 121	112 000	27 021
	Establishments with revenue of \$500,000 to \$999,999 .....	2 098	1 477 592	709 681	170 157	38 583
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1 422	2 187 420	1 008 200	240 385	54 794
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	472	1 618 630	675 779	161 421	37 710
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	195	1 326 688	478 305	113 759	27 146
	Establishments with revenue of \$10,000,000 or more .....	105	2 026 591	581 479	139 752	29 787
	Establishments not operated for the entire year .....	916	127 781	55 446	9 355	2 423
6242	Community food & housing/emergency & other relief services					
	<b>All establishments</b> .....	<b>9 606</b>	<b>6 085 252</b>	<b>1 738 937</b>	<b>409 527</b>	<b>100 841</b>
	Establishments operated for the entire year .....	9 101	6 000 272	1 716 379	404 935	99 426
	Establishments with revenue less than \$10,000 .....	118	713	355	127	139
	Establishments with revenue of \$10,000 to \$24,999 .....	512	8 659	3 345	793	705
	Establishments with revenue of \$25,000 to \$49,999 .....	864	31 877	11 959	2 750	1 556
	Establishments with revenue of \$50,000 to \$99,999 .....	1 331	98 077	39 010	8 959	3 431
	Establishments with revenue of \$100,000 to \$249,999 .....	2 196	368 588	151 617	35 737	11 102
	Establishments with revenue of \$250,000 to \$499,999 .....	1 760	627 237	269 133	63 612	17 231
	Establishments with revenue of \$500,000 to \$999,999 .....	1 225	858 190	340 755	80 991	20 672
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	764	1 142 392	406 047	95 625	22 910
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	189	637 072	198 899	46 300	9 687
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	76	532 256	120 215	28 622	5 755
	Establishments with revenue of \$10,000,000 or more .....	66	1 695 211	175 044	41 419	6 238
	Establishments not operated for the entire year .....	505	84 980	22 558	4 592	1 415

Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—

Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
62421	Community food services					
	<b>All establishments</b> .....	<b>2 988</b>	<b>1 597 522</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	Establishments operated for the entire year .....	2 879	1 582 453	320 378	75 273	22 631
	Establishments with revenue less than \$10,000 .....	81	502	258	88	94
	Establishments with revenue of \$10,000 to \$24,999 .....	324	5 460	2 117	501	457
	Establishments with revenue of \$25,000 to \$49,999 .....	442	16 013	5 680	1 307	892
	Establishments with revenue of \$50,000 to \$99,999 .....	570	41 951	15 626	3 464	1 652
	Establishments with revenue of \$100,000 to \$249,999 .....	601	97 577	33 650	7 960	3 037
	Establishments with revenue of \$250,000 to \$499,999 .....	344	124 554	45 200	10 750	3 230
	Establishments with revenue of \$500,000 to \$999,999 .....	247	173 953	56 739	13 435	3 998
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	171	258 486	73 277	17 612	4 871
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	40	139 716	32 475	7 371	1 928
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	30	209 920	28 741	6 902	1 314
	Establishments with revenue of \$10,000,000 or more .....	29	514 321	26 615	5 883	1 158
	Establishments not operated for the entire year .....	109	15 069	3 701	949	323
624210	Community food services					
	<b>All establishments</b> .....	<b>2 988</b>	<b>1 597 522</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	Establishments operated for the entire year .....	2 879	1 582 453	320 378	75 273	22 631
	Establishments with revenue less than \$10,000 .....	81	502	258	88	94
	Establishments with revenue of \$10,000 to \$24,999 .....	324	5 460	2 117	501	457
	Establishments with revenue of \$25,000 to \$49,999 .....	442	16 013	5 680	1 307	892
	Establishments with revenue of \$50,000 to \$99,999 .....	570	41 951	15 626	3 464	1 652
	Establishments with revenue of \$100,000 to \$249,999 .....	601	97 577	33 650	7 960	3 037
	Establishments with revenue of \$250,000 to \$499,999 .....	344	124 554	45 200	10 750	3 230
	Establishments with revenue of \$500,000 to \$999,999 .....	247	173 953	56 739	13 435	3 998
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	171	258 486	73 277	17 612	4 871
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	40	139 716	32 475	7 371	1 928
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	30	209 920	28 741	6 902	1 314
	Establishments with revenue of \$10,000,000 or more .....	29	514 321	26 615	5 883	1 158
	Establishments not operated for the entire year .....	109	15 069	3 701	949	323
62422	Community housing services					
	<b>All establishments</b> .....	<b>4 737</b>	<b>2 954 163</b>	<b>1 079 027</b>	<b>254 636</b>	<b>60 188</b>
	Establishments operated for the entire year .....	4 457	2 898 230	1 063 280	251 546	59 282
	Establishments with revenue less than \$10,000 .....	31	180	77	32	38
	Establishments with revenue of \$10,000 to \$24,999 .....	98	1 694	703	169	143
	Establishments with revenue of \$25,000 to \$49,999 .....	205	7 729	3 270	749	330
	Establishments with revenue of \$50,000 to \$99,999 .....	405	30 205	12 557	2 958	954
	Establishments with revenue of \$100,000 to \$249,999 .....	1 069	185 151	81 770	19 062	5 450
	Establishments with revenue of \$250,000 to \$499,999 .....	1 151	412 233	185 788	43 704	11 539
	Establishments with revenue of \$500,000 to \$999,999 .....	843	591 746	245 281	58 287	14 318
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	493	732 227	276 785	64 830	14 369
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	113	375 318	130 954	30 573	6 276
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	30	212 093	60 845	14 573	2 903
	Establishments with revenue of \$10,000,000 or more .....	19	349 654	65 250	16 609	2 962
	Establishments not operated for the entire year .....	280	55 933	15 747	3 090	906
624221	Temporary shelters					
	<b>All establishments</b> .....	<b>2 537</b>	<b>1 514 645</b>	<b>665 150</b>	<b>156 943</b>	<b>39 646</b>
	Establishments operated for the entire year .....	2 419	1 492 629	658 069	155 321	39 116
	Establishments with revenue less than \$10,000 .....	7	57	26	7	10
	Establishments with revenue of \$10,000 to \$24,999 .....	24	431	181	42	38
	Establishments with revenue of \$25,000 to \$49,999 .....	80	2 993	1 249	284	129
	Establishments with revenue of \$50,000 to \$99,999 .....	182	13 793	6 088	1 407	514
	Establishments with revenue of \$100,000 to \$249,999 .....	550	97 192	48 229	11 235	3 496
	Establishments with revenue of \$250,000 to \$499,999 .....	723	258 178	128 229	30 334	8 621
	Establishments with revenue of \$500,000 to \$999,999 .....	512	356 981	167 821	39 716	10 406
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	263	385 167	170 148	39 408	9 302
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	56	171 670	68 643	16 427	3 544
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	13	95 083	32 712	8 185	1 617
	Establishments with revenue of \$10,000,000 or more .....	9	111 084	34 743	8 276	1 439
	Establishments not operated for the entire year .....	118	22 016	7 081	1 622	530
624229	Other community housing services					
	<b>All establishments</b> .....	<b>2 200</b>	<b>1 439 518</b>	<b>413 877</b>	<b>97 693</b>	<b>20 542</b>
	Establishments operated for the entire year .....	2 038	1 405 601	405 211	96 225	20 166
	Establishments with revenue less than \$10,000 .....	24	123	51	25	28
	Establishments with revenue of \$10,000 to \$24,999 .....	74	1 263	522	127	105
	Establishments with revenue of \$25,000 to \$49,999 .....	125	4 736	2 021	465	201
	Establishments with revenue of \$50,000 to \$99,999 .....	223	16 412	6 469	1 551	440
	Establishments with revenue of \$100,000 to \$249,999 .....	519	87 959	33 541	7 827	1 954
	Establishments with revenue of \$250,000 to \$499,999 .....	428	154 055	57 559	13 370	2 918
	Establishments with revenue of \$500,000 to \$999,999 .....	331	234 765	77 460	18 571	3 912
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	230	347 060	106 637	25 422	5 067
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	57	203 648	62 311	14 146	2 732
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	17	117 010	28 133	6 388	1 286
	Establishments with revenue of \$10,000,000 or more .....	10	238 570	30 507	8 333	1 523
	Establishments not operated for the entire year .....	162	33 917	8 666	1 468	376

Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—

Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
62423	Emergency & other relief services					
	<b>All establishments</b> .....	<b>1 881</b>	<b>1 533 567</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	Establishments operated for the entire year .....	1 765	1 519 589	332 721	78 116	17 513
	Establishments with revenue less than \$10,000 .....	6	31	20	7	7
	Establishments with revenue of \$10,000 to \$24,999 .....	90	1 505	525	123	105
	Establishments with revenue of \$25,000 to \$49,999 .....	217	8 135	3 009	694	334
	Establishments with revenue of \$50,000 to \$99,999 .....	356	25 921	10 827	2 537	825
	Establishments with revenue of \$100,000 to \$249,999 .....	526	85 860	36 197	8 715	2 615
	Establishments with revenue of \$250,000 to \$499,999 .....	265	90 450	38 145	9 158	2 462
	Establishments with revenue of \$500,000 to \$999,999 .....	135	92 491	38 735	9 269	2 356
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	100	151 679	55 985	13 183	3 670
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	36	122 038	35 470	8 356	1 483
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	16	110 243	30 629	7 147	1 538
	Establishments with revenue of \$10,000,000 or more .....	18	831 236	83 179	18 927	2 118
	Establishments not operated for the entire year .....	116	13 978	3 110	553	186
624230	Emergency & other relief services					
	<b>All establishments</b> .....	<b>1 881</b>	<b>1 533 567</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	Establishments operated for the entire year .....	1 765	1 519 589	332 721	78 116	17 513
	Establishments with revenue less than \$10,000 .....	6	31	20	7	7
	Establishments with revenue of \$10,000 to \$24,999 .....	90	1 505	525	123	105
	Establishments with revenue of \$25,000 to \$49,999 .....	217	8 135	3 009	694	334
	Establishments with revenue of \$50,000 to \$99,999 .....	356	25 921	10 827	2 537	825
	Establishments with revenue of \$100,000 to \$249,999 .....	526	85 860	36 197	8 715	2 615
	Establishments with revenue of \$250,000 to \$499,999 .....	265	90 450	38 145	9 158	2 462
	Establishments with revenue of \$500,000 to \$999,999 .....	135	92 491	38 735	9 269	2 356
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	100	151 679	55 985	13 183	3 670
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	36	122 038	35 470	8 356	1 483
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	16	110 243	30 629	7 147	1 538
	Establishments with revenue of \$10,000,000 or more .....	18	831 236	83 179	18 927	2 118
	Establishments not operated for the entire year .....	116	13 978	3 110	553	186
6243	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Establishments operated for the entire year .....	5 417	6 382 390	3 052 152	716 391	266 415
	Establishments with revenue less than \$10,000 .....	25	174	115	35	55
	Establishments with revenue of \$10,000 to \$24,999 .....	82	1 380	879	297	149
	Establishments with revenue of \$25,000 to \$49,999 .....	175	6 679	3 989	958	481
	Establishments with revenue of \$50,000 to \$99,999 .....	384	27 912	15 160	3 560	1 467
	Establishments with revenue of \$100,000 to \$249,999 .....	883	150 886	79 637	18 702	9 104
	Establishments with revenue of \$250,000 to \$499,999 .....	1 072	390 309	212 959	51 051	26 642
	Establishments with revenue of \$500,000 to \$999,999 .....	1 053	746 224	391 584	91 403	41 118
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1 120	1 770 726	879 724	206 940	76 331
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	434	1 488 561	709 949	164 808	59 386
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	135	908 749	409 701	94 658	28 387
	Establishments with revenue of \$10,000,000 or more .....	54	890 790	348 455	83 979	23 295
	Establishments not operated for the entire year .....	251	79 355	41 114	11 402	3 323
62431	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Establishments operated for the entire year .....	5 417	6 382 390	3 052 152	716 391	266 415
	Establishments with revenue less than \$10,000 .....	25	174	115	35	55
	Establishments with revenue of \$10,000 to \$24,999 .....	82	1 380	879	297	149
	Establishments with revenue of \$25,000 to \$49,999 .....	175	6 679	3 989	958	481
	Establishments with revenue of \$50,000 to \$99,999 .....	384	27 912	15 160	3 560	1 467
	Establishments with revenue of \$100,000 to \$249,999 .....	883	150 886	79 637	18 702	9 104
	Establishments with revenue of \$250,000 to \$499,999 .....	1 072	390 309	212 959	51 051	26 642
	Establishments with revenue of \$500,000 to \$999,999 .....	1 053	746 224	391 584	91 403	41 118
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1 120	1 770 726	879 724	206 940	76 331
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	434	1 488 561	709 949	164 808	59 386
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	135	908 749	409 701	94 658	28 387
	Establishments with revenue of \$10,000,000 or more .....	54	890 790	348 455	83 979	23 295
	Establishments not operated for the entire year .....	251	79 355	41 114	11 402	3 323
624310	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Establishments operated for the entire year .....	5 417	6 382 390	3 052 152	716 391	266 415
	Establishments with revenue less than \$10,000 .....	25	174	115	35	55
	Establishments with revenue of \$10,000 to \$24,999 .....	82	1 380	879	297	149
	Establishments with revenue of \$25,000 to \$49,999 .....	175	6 679	3 989	958	481
	Establishments with revenue of \$50,000 to \$99,999 .....	384	27 912	15 160	3 560	1 467
	Establishments with revenue of \$100,000 to \$249,999 .....	883	150 886	79 637	18 702	9 104
	Establishments with revenue of \$250,000 to \$499,999 .....	1 072	390 309	212 959	51 051	26 642
	Establishments with revenue of \$500,000 to \$999,999 .....	1 053	746 224	391 584	91 403	41 118
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1 120	1 770 726	879 724	206 940	76 331
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	434	1 488 561	709 949	164 808	59 386
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	135	908 749	409 701	94 658	28 387
	Establishments with revenue of \$10,000,000 or more .....	54	890 790	348 455	83 979	23 295
	Establishments not operated for the entire year .....	251	79 355	41 114	11 402	3 323

Table 1b. **Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
6244	Child day care services					
	<b>All establishments</b> .....	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Establishments operated for the entire year .....	15 024	5 490 376	2 872 604	696 408	224 429
	Establishments with revenue less than \$10,000 .....	121	892	530	144	179
	Establishments with revenue of \$10,000 to \$24,999 .....	624	10 997	6 434	1 863	1 405
	Establishments with revenue of \$25,000 to \$49,999 .....	1 253	46 217	27 454	7 408	4 172
	Establishments with revenue of \$50,000 to \$99,999 .....	2 282	170 076	101 010	25 755	12 530
	Establishments with revenue of \$100,000 to \$249,999 .....	4 729	786 503	467 417	114 223	45 500
	Establishments with revenue of \$250,000 to \$499,999 .....	3 469	1 221 347	710 480	172 045	58 043
	Establishments with revenue of \$500,000 to \$999,999 .....	1 635	1 104 119	616 581	147 732	44 271
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	689	1 013 699	510 678	122 327	32 542
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	147	508 775	209 532	49 546	12 579
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	58	371 416	140 297	34 132	7 819
	Establishments with revenue of \$10,000,000 or more .....	17	256 335	82 191	21 233	5 389
	Establishments not operated for the entire year .....	3 075	266 290	142 423	36 285	15 552
62441	Child day care services					
	<b>All establishments</b> .....	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Establishments operated for the entire year .....	15 024	5 490 376	2 872 604	696 408	224 429
	Establishments with revenue less than \$10,000 .....	121	892	530	144	179
	Establishments with revenue of \$10,000 to \$24,999 .....	624	10 997	6 434	1 863	1 405
	Establishments with revenue of \$25,000 to \$49,999 .....	1 253	46 217	27 454	7 408	4 172
	Establishments with revenue of \$50,000 to \$99,999 .....	2 282	170 076	101 010	25 755	12 530
	Establishments with revenue of \$100,000 to \$249,999 .....	4 729	786 503	467 417	114 223	45 500
	Establishments with revenue of \$250,000 to \$499,999 .....	3 469	1 221 347	710 480	172 045	58 043
	Establishments with revenue of \$500,000 to \$999,999 .....	1 635	1 104 119	616 581	147 732	44 271
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	689	1 013 699	510 678	122 327	32 542
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	147	508 775	209 532	49 546	12 579
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	58	371 416	140 297	34 132	7 819
	Establishments with revenue of \$10,000,000 or more .....	17	256 335	82 191	21 233	5 389
	Establishments not operated for the entire year .....	3 075	266 290	142 423	36 285	15 552
624410	Child day care services					
	<b>All establishments</b> .....	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Establishments operated for the entire year .....	15 024	5 490 376	2 872 604	696 408	224 429
	Establishments with revenue less than \$10,000 .....	121	892	530	144	179
	Establishments with revenue of \$10,000 to \$24,999 .....	624	10 997	6 434	1 863	1 405
	Establishments with revenue of \$25,000 to \$49,999 .....	1 253	46 217	27 454	7 408	4 172
	Establishments with revenue of \$50,000 to \$99,999 .....	2 282	170 076	101 010	25 755	12 530
	Establishments with revenue of \$100,000 to \$249,999 .....	4 729	786 503	467 417	114 223	45 500
	Establishments with revenue of \$250,000 to \$499,999 .....	3 469	1 221 347	710 480	172 045	58 043
	Establishments with revenue of \$500,000 to \$999,999 .....	1 635	1 104 119	616 581	147 732	44 271
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	689	1 013 699	510 678	122 327	32 542
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	147	508 775	209 532	49 546	12 579
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	58	371 416	140 297	34 132	7 819
	Establishments with revenue of \$10,000,000 or more .....	17	256 335	82 191	21 233	5 389
	Establishments not operated for the entire year .....	3 075	266 290	142 423	36 285	15 552

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>					
	<b>All establishments</b>	<b>531 069</b>	<b>418 602 207</b>	<b>182 256 342</b>	<b>40 643 478</b>	<b>6 231 768</b>
	Establishments operated for the entire year	462 854	400 685 413	175 246 165	39 151 182	5 959 500
	Establishments with no employees	1 510	543 604	272 228	128	—
	Establishments with 1 employee	67 440	12 223 940	4 493 707	859 819	67 440
	Establishments with 2 employees	56 277	12 611 240	3 744 569	771 502	112 554
	Establishments with 3 or 4 employees	97 005	31 373 386	11 058 580	2 341 258	336 144
	Establishments with 5 or 6 employees	68 341	31 331 837	12 722 031	2 727 999	372 231
	Establishments with 7 to 9 employees	57 687	35 758 872	15 779 615	3 386 846	452 305
	Establishments with 10 to 14 employees	42 920	37 838 164	18 011 023	3 858 294	499 700
	Establishments with 15 to 19 employees	19 657	23 780 394	11 668 635	2 512 777	328 613
	Establishments with 20 to 49 employees	31 576	60 917 220	29 808 330	6 596 442	925 227
	Establishments with 50 to 99 employees	10 631	36 829 490	17 674 653	4 060 918	749 335
	Establishments with 100 employees or more	9 810	117 477 266	50 012 794	12 035 199	2 115 951
	Establishments not operated for the entire year	68 215	17 916 794	7 010 177	1 492 296	272 268
<b>621</b>	<b>Ambulatory health care services</b>					
	<b>All establishments</b>	<b>440 200</b>	<b>310 012 321</b>	<b>137 979 315</b>	<b>30 023 002</b>	<b>3 744 279</b>
	Establishments operated for the entire year	388 806	297 439 289	133 206 193	29 061 762	3 606 799
	Establishments with no employees	1 391	503 963	259 548	128	—
	Establishments with 1 employee	58 634	11 713 289	4 370 588	832 994	58 634
	Establishments with 2 employees	49 531	12 070 981	3 588 771	736 810	99 062
	Establishments with 3 or 4 employees	87 527	30 282 839	10 673 393	2 254 311	303 462
	Establishments with 5 or 6 employees	61 844	30 266 505	12 292 058	2 630 014	336 704
	Establishments with 7 to 9 employees	50 437	34 188 095	15 094 868	3 229 048	394 920
	Establishments with 10 to 14 employees	34 559	35 235 034	16 831 310	3 583 858	400 966
	Establishments with 15 to 19 employees	14 440	21 544 429	10 638 065	2 269 394	240 954
	Establishments with 20 to 49 employees	21 847	52 979 601	26 247 232	5 753 985	639 021
	Establishments with 50 to 99 employees	5 243	23 076 364	11 521 336	2 595 755	355 874
	Establishments with 100 employees or more	3 353	45 578 189	21 689 024	5 175 465	777 202
	Establishments not operated for the entire year	51 394	12 573 032	4 773 122	961 240	137 480
<b>6211</b>	<b>Offices of physicians</b>					
	<b>All establishments</b>	<b>195 449</b>	<b>171 629 179</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	Establishments operated for the entire year	172 152	164 862 147	82 200 352	17 414 421	1 516 979
	Establishments with no employees	1 750	353 432	202 287	47	—
	Establishments with 1 employee	27 232	7 638 156	3 481 017	648 256	27 232
	Establishments with 2 employees	21 166	6 719 842	2 365 931	470 886	42 332
	Establishments with 3 or 4 employees	37 800	15 914 605	6 569 289	1 346 115	131 091
	Establishments with 5 or 6 employees	25 798	15 094 116	7 037 016	1 470 817	140 330
	Establishments with 7 to 9 employees	21 214	17 398 235	8 578 878	1 795 958	166 472
	Establishments with 10 to 14 employees	16 350	20 019 200	10 476 310	2 191 132	190 567
	Establishments with 15 to 19 employees	7 721	13 521 584	7 354 563	1 533 788	129 026
	Establishments with 20 to 49 employees	11 277	33 196 806	18 153 819	3 872 677	324 027
	Establishments with 50 to 99 employees	1 811	11 987 247	6 570 467	1 412 909	120 706
	Establishments with 100 employees or more	1 033	23 018 924	11 410 775	2 671 836	245 196
	Establishments not operated for the entire year	23 297	6 767 032	2 776 225	526 922	54 166
<b>62111</b>	<b>Offices of physicians</b>					
	<b>All establishments</b>	<b>195 449</b>	<b>171 629 179</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	Establishments operated for the entire year	172 152	164 862 147	82 200 352	17 414 421	1 516 979
	Establishments with no employees	1 750	353 432	202 287	47	—
	Establishments with 1 employee	27 232	7 638 156	3 481 017	648 256	27 232
	Establishments with 2 employees	21 166	6 719 842	2 365 931	470 886	42 332
	Establishments with 3 or 4 employees	37 800	15 914 605	6 569 289	1 346 115	131 091
	Establishments with 5 or 6 employees	25 798	15 094 116	7 037 016	1 470 817	140 330
	Establishments with 7 to 9 employees	21 214	17 398 235	8 578 878	1 795 958	166 472
	Establishments with 10 to 14 employees	16 350	20 019 200	10 476 310	2 191 132	190 567
	Establishments with 15 to 19 employees	7 721	13 521 584	7 354 563	1 533 788	129 026
	Establishments with 20 to 49 employees	11 277	33 196 806	18 153 819	3 872 677	324 027
	Establishments with 50 to 99 employees	1 811	11 987 247	6 570 467	1 412 909	120 706
	Establishments with 100 employees or more	1 033	23 018 924	11 410 775	2 671 836	245 196
	Establishments not operated for the entire year	23 297	6 767 032	2 776 225	526 922	54 166
<b>621111</b>	<b>Offices of physicians (except mental health specialists)</b>					
	<b>All establishments</b>	<b>185 094</b>	<b>168 251 883</b>	<b>83 482 128</b>	<b>17 623 619</b>	<b>1 536 459</b>
	Establishments operated for the entire year	163 648	161 775 917	80 813 885	17 114 691	1 484 385
	Establishments with no employees	704	341 015	196 101	47	—
	Establishments with 1 employee	23 958	7 036 897	3 259 573	603 234	23 958
	Establishments with 2 employees	19 391	6 288 636	2 198 892	435 454	38 782
	Establishments with 3 or 4 employees	36 186	15 405 381	6 343 247	1 298 405	125 637
	Establishments with 5 or 6 employees	25 136	14 792 985	6 902 024	1 442 110	136 750
	Establishments with 7 to 9 employees	20 727	17 093 000	8 429 780	1 762 629	162 629
	Establishments with 10 to 14 employees	16 016	19 707 472	10 318 236	2 155 912	186 655
	Establishments with 15 to 19 employees	7 587	13 357 971	7 269 704	1 515 008	126 800
	Establishments with 20 to 49 employees	11 125	32 889 193	17 984 184	3 834 341	319 759
	Establishments with 50 to 99 employees	1 793	11 917 083	6 528 924	1 402 847	119 550
	Establishments with 100 employees or more	1 025	22 946 284	11 383 220	2 664 637	243 865
	Establishments not operated for the entire year	21 446	6 475 966	2 668 243	508 928	52 074

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621112	Offices of physicians, mental health specialists					
	<b>All establishments</b> .....	<b>10 355</b>	<b>3 377 296</b>	<b>1 494 449</b>	<b>317 724</b>	<b>34 686</b>
	Establishments operated for the entire year .....	8 504	3 086 230	1 386 467	299 730	32 594
	Establishments with no employees .....	46	12 417	6 186	—	—
	Establishments with 1 employee .....	3 274	601 259	221 444	45 022	3 274
	Establishments with 2 employees .....	1 775	431 206	167 039	35 432	3 550
	Establishments with 3 or 4 employees .....	1 614	509 224	226 042	47 710	5 454
	Establishments with 5 or 6 employees .....	662	301 131	134 992	28 707	3 580
	Establishments with 7 to 9 employees .....	487	305 235	149 098	33 262	3 843
	Establishments with 10 to 14 employees .....	334	311 728	158 074	35 220	3 912
	Establishments with 15 to 19 employees .....	134	163 613	84 859	18 780	2 226
	Establishments with 20 to 49 employees .....	152	307 613	169 635	38 336	4 268
	Establishments with 50 to 99 employees .....	18	70 164	41 543	10 062	1 156
	Establishments with 100 employees or more .....	8	72 640	27 555	7 199	1 331
	Establishments not operated for the entire year .....	1 851	291 066	107 982	17 994	2 092
6212	Offices of dentists					
	<b>All establishments</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Establishments operated for the entire year .....	105 411	47 002 779	17 741 076	3 874 426	624 107
	Establishments with no employees .....	228	59 524	23 860	81	—
	Establishments with 1 employee .....	9 604	1 356 627	288 416	58 185	9 604
	Establishments with 2 employees .....	10 989	2 163 370	471 225	101 017	21 978
	Establishments with 3 or 4 employees .....	26 593	7 824 599	2 250 816	496 631	93 183
	Establishments with 5 or 6 employees .....	23 520	9 839 453	3 449 226	760 621	128 380
	Establishments with 7 to 9 employees .....	19 638	10 947 477	4 396 642	964 613	153 272
	Establishments with 10 to 14 employees .....	10 314	8 208 010	3 696 904	799 742	117 886
	Establishments with 15 to 19 employees .....	2 671	2 985 640	1 416 250	309 973	43 994
	Establishments with 20 to 49 employees .....	1 715	2 884 159	1 412 472	309 307	44 237
	Establishments with 50 to 99 employees .....	118	428 929	217 954	47 771	7 400
	Establishments with 100 employees or more .....	21	304 991	117 311	26 485	4 173
	Establishments not operated for the entire year .....	8 767	1 479 258	485 686	91 080	17 567
62121	Offices of dentists					
	<b>All establishments</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Establishments operated for the entire year .....	105 411	47 002 779	17 741 076	3 874 426	624 107
	Establishments with no employees .....	228	59 524	23 860	81	—
	Establishments with 1 employee .....	9 604	1 356 627	288 416	58 185	9 604
	Establishments with 2 employees .....	10 989	2 163 370	471 225	101 017	21 978
	Establishments with 3 or 4 employees .....	26 593	7 824 599	2 250 816	496 631	93 183
	Establishments with 5 or 6 employees .....	23 520	9 839 453	3 449 226	760 621	128 380
	Establishments with 7 to 9 employees .....	19 638	10 947 477	4 396 642	964 613	153 272
	Establishments with 10 to 14 employees .....	10 314	8 208 010	3 696 904	799 742	117 886
	Establishments with 15 to 19 employees .....	2 671	2 985 640	1 416 250	309 973	43 994
	Establishments with 20 to 49 employees .....	1 715	2 884 159	1 412 472	309 307	44 237
	Establishments with 50 to 99 employees .....	118	428 929	217 954	47 771	7 400
	Establishments with 100 employees or more .....	21	304 991	117 311	26 485	4 173
	Establishments not operated for the entire year .....	8 767	1 479 258	485 686	91 080	17 567
621210	Offices of dentists					
	<b>All establishments</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Establishments operated for the entire year .....	105 411	47 002 779	17 741 076	3 874 426	624 107
	Establishments with no employees .....	228	59 524	23 860	81	—
	Establishments with 1 employee .....	9 604	1 356 627	288 416	58 185	9 604
	Establishments with 2 employees .....	10 989	2 163 370	471 225	101 017	21 978
	Establishments with 3 or 4 employees .....	26 593	7 824 599	2 250 816	496 631	93 183
	Establishments with 5 or 6 employees .....	23 520	9 839 453	3 449 226	760 621	128 380
	Establishments with 7 to 9 employees .....	19 638	10 947 477	4 396 642	964 613	153 272
	Establishments with 10 to 14 employees .....	10 314	8 208 010	3 696 904	799 742	117 886
	Establishments with 15 to 19 employees .....	2 671	2 985 640	1 416 250	309 973	43 994
	Establishments with 20 to 49 employees .....	1 715	2 884 159	1 412 472	309 307	44 237
	Establishments with 50 to 99 employees .....	118	428 929	217 954	47 771	7 400
	Establishments with 100 employees or more .....	21	304 991	117 311	26 485	4 173
	Establishments not operated for the entire year .....	8 767	1 479 258	485 686	91 080	17 567
6213	Offices of other health practitioners					
	<b>All establishments</b> .....	<b>88 886</b>	<b>28 282 299</b>	<b>10 456 729</b>	<b>2 365 863</b>	<b>406 589</b>
	Establishments operated for the entire year .....	76 017	26 656 799	9 940 455	2 260 672	386 957
	Establishments with no employees .....	312	48 068	18 122	—	—
	Establishments with 1 employee .....	18 365	2 192 351	462 399	99 892	18 365
	Establishments with 2 employees .....	14 803	2 576 876	580 289	129 849	29 606
	Establishments with 3 or 4 employees .....	19 345	4 979 663	1 421 378	318 932	66 108
	Establishments with 5 or 6 employees .....	9 687	3 621 203	1 246 217	279 365	52 390
	Establishments with 7 to 9 employees .....	6 437	3 325 916	1 291 043	290 876	50 111
	Establishments with 10 to 14 employees .....	3 915	2 820 549	1 207 478	272 912	45 147
	Establishments with 15 to 19 employees .....	1 325	1 328 837	615 915	138 793	21 957
	Establishments with 20 to 49 employees .....	1 351	2 083 487	1 055 126	246 855	38 144
	Establishments with 50 to 99 employees .....	275	996 847	550 331	126 362	18 858
	Establishments with 100 employees or more .....	202	2 683 002	1 492 157	356 836	46 271
	Establishments not operated for the entire year .....	12 869	1 625 500	516 274	105 191	19 632

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
62131	Offices of chiropractors					
	<b>All establishments</b> .....	<b>30 487</b>	<b>6 570 083</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	Establishments operated for the entire year .....	26 011	6 128 291	1 793 810	401 678	87 004
	Establishments with no employees .....	86	13 193	4 290	—	—
	Establishments with 1 employee .....	6 452	772 489	118 447	25 583	6 452
	Establishments with 2 employees .....	6 195	1 028 815	205 935	46 558	12 390
	Establishments with 3 or 4 employees .....	7 708	1 803 189	494 608	111 475	26 203
	Establishments with 5 or 6 employees .....	3 090	1 033 676	362 551	80 620	16 599
	Establishments with 7 to 9 employees .....	1 564	719 902	277 571	62 596	12 040
	Establishments with 10 to 14 employees .....	661	450 029	194 125	42 706	7 507
	Establishments with 15 to 19 employees .....	154	141 829	64 620	15 418	2 536
	Establishments with 20 to 49 employees .....	95	133 383	58 263	13 503	2 566
	Establishments with 50 to 99 employees .....	4	D	D	D	e
	Establishments with 100 employees or more .....	2	D	D	D	e
	Establishments not operated for the entire year .....	4 476	441 792	92 363	16 933	4 696
621310	Offices of chiropractors					
	<b>All establishments</b> .....	<b>30 487</b>	<b>6 570 083</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	Establishments operated for the entire year .....	26 011	6 128 291	1 793 810	401 678	87 004
	Establishments with no employees .....	86	13 193	4 290	—	—
	Establishments with 1 employee .....	6 452	772 489	118 447	25 583	6 452
	Establishments with 2 employees .....	6 195	1 028 815	205 935	46 558	12 390
	Establishments with 3 or 4 employees .....	7 708	1 803 189	494 608	111 475	26 203
	Establishments with 5 or 6 employees .....	3 090	1 033 676	362 551	80 620	16 599
	Establishments with 7 to 9 employees .....	1 564	719 902	277 571	62 596	12 040
	Establishments with 10 to 14 employees .....	661	450 029	194 125	42 706	7 507
	Establishments with 15 to 19 employees .....	154	141 829	64 620	15 418	2 536
	Establishments with 20 to 49 employees .....	95	133 383	58 263	13 503	2 566
	Establishments with 50 to 99 employees .....	4	D	D	D	e
	Establishments with 100 employees or more .....	2	D	D	D	e
	Establishments not operated for the entire year .....	4 476	441 792	92 363	16 933	4 696
62132	Offices of optometrists					
	<b>All establishments</b> .....	<b>17 875</b>	<b>6 361 839</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	Establishments operated for the entire year .....	16 084	6 129 037	1 713 744	391 435	77 177
	Establishments with no employees .....	43	8 734	2 809	—	—
	Establishments with 1 employee .....	2 489	329 540	61 330	13 652	2 489
	Establishments with 2 employees .....	2 685	533 242	98 983	22 349	5 370
	Establishments with 3 or 4 employees .....	4 681	1 370 982	314 561	72 319	16 147
	Establishments with 5 or 6 employees .....	2 753	1 145 446	309 332	71 049	14 950
	Establishments with 7 to 9 employees .....	1 905	1 083 507	332 166	75 503	14 820
	Establishments with 10 to 14 employees .....	1 064	879 067	294 211	67 016	12 232
	Establishments with 15 to 19 employees .....	264	311 940	116 394	26 113	4 365
	Establishments with 20 to 49 employees .....	175	322 419	129 582	29 303	4 688
	Establishments with 50 to 99 employees .....	20	D	D	D	g
	Establishments with 100 employees or more .....	5	D	D	D	f
	Establishments not operated for the entire year .....	1 791	232 802	59 684	10 359	2 368
621320	Offices of optometrists					
	<b>All establishments</b> .....	<b>17 875</b>	<b>6 361 839</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	Establishments operated for the entire year .....	16 084	6 129 037	1 713 744	391 435	77 177
	Establishments with no employees .....	43	8 734	2 809	—	—
	Establishments with 1 employee .....	2 489	329 540	61 330	13 652	2 489
	Establishments with 2 employees .....	2 685	533 242	98 983	22 349	5 370
	Establishments with 3 or 4 employees .....	4 681	1 370 982	314 561	72 319	16 147
	Establishments with 5 or 6 employees .....	2 753	1 145 446	309 332	71 049	14 950
	Establishments with 7 to 9 employees .....	1 905	1 083 507	332 166	75 503	14 820
	Establishments with 10 to 14 employees .....	1 064	879 067	294 211	67 016	12 232
	Establishments with 15 to 19 employees .....	264	311 940	116 394	26 113	4 365
	Establishments with 20 to 49 employees .....	175	322 419	129 582	29 303	4 688
	Establishments with 50 to 99 employees .....	20	D	D	D	g
	Establishments with 100 employees or more .....	5	D	D	D	f
	Establishments not operated for the entire year .....	1 791	232 802	59 684	10 359	2 368
62133	Offices of mental health practitioners (except physicians)					
	<b>All establishments</b> .....	<b>11 750</b>	<b>2 504 820</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	Establishments operated for the entire year .....	9 712	2 297 479	887 329	200 978	35 722
	Establishments with no employees .....	69	7 690	3 073	—	—
	Establishments with 1 employee .....	4 337	456 641	128 140	28 038	4 337
	Establishments with 2 employees .....	2 035	303 737	93 728	20 900	4 070
	Establishments with 3 or 4 employees .....	1 551	337 384	120 806	27 476	5 230
	Establishments with 5 or 6 employees .....	624	207 771	85 809	18 947	3 374
	Establishments with 7 to 9 employees .....	411	166 901	76 302	16 838	3 219
	Establishments with 10 to 14 employees .....	343	214 804	102 834	23 969	4 015
	Establishments with 15 to 19 employees .....	135	104 682	58 308	13 529	2 231
	Establishments with 20 to 49 employees .....	158	238 132	110 947	28 399	4 470
	Establishments with 50 to 99 employees .....	34	128 365	51 969	11 732	2 189
	Establishments with 100 employees or more .....	15	131 372	55 413	11 150	2 587
	Establishments not operated for the entire year .....	2 038	207 341	60 192	12 043	2 705

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621330	Offices of mental health practitioners (except physicians)					
	<b>All establishments</b> .....	<b>11 750</b>	<b>2 504 820</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	Establishments operated for the entire year .....	9 712	2 297 479	887 329	200 978	35 722
	Establishments with no employees .....	69	7 690	3 073	—	—
	Establishments with 1 employee .....	4 337	456 641	128 140	28 038	4 337
	Establishments with 2 employees .....	2 035	303 737	93 728	20 900	4 070
	Establishments with 3 or 4 employees .....	1 551	337 384	120 806	27 476	5 230
	Establishments with 5 or 6 employees .....	624	207 771	85 809	18 947	3 374
	Establishments with 7 to 9 employees .....	411	166 901	76 302	16 838	3 219
	Establishments with 10 to 14 employees .....	343	214 804	102 834	23 969	4 015
	Establishments with 15 to 19 employees .....	135	104 682	58 308	13 529	2 231
	Establishments with 20 to 49 employees .....	158	238 132	110 947	28 399	4 470
	Establishments with 50 to 99 employees .....	34	128 365	51 969	11 732	2 189
	Establishments with 100 employees or more .....	15	131 372	55 413	11 150	2 587
	Establishments not operated for the entire year .....	2 038	207 341	60 192	12 043	2 705
62134	Offices of physical, occup, & speech therapists & audiologists					
	<b>All establishments</b> .....	<b>14 277</b>	<b>8 684 039</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	Establishments operated for the entire year .....	11 916	8 199 888	4 142 841	956 092	134 109
	Establishments with no employees .....	62	13 031	5 588	—	—
	Establishments with 1 employee .....	1 960	241 663	63 765	13 414	1 960
	Establishments with 2 employees .....	1 394	249 359	75 374	16 497	2 788
	Establishments with 3 or 4 employees .....	2 154	594 560	219 611	48 441	7 448
	Establishments with 5 or 6 employees .....	1 702	645 871	267 704	60 555	9 304
	Establishments with 7 to 9 employees .....	1 602	842 876	384 287	87 685	12 637
	Establishments with 10 to 14 employees .....	1 316	882 891	434 596	98 709	15 300
	Establishments with 15 to 19 employees .....	612	583 998	297 262	66 130	10 185
	Establishments with 20 to 49 employees .....	766	1 153 094	640 555	149 666	21 952
	Establishments with 50 to 99 employees .....	178	690 052	406 872	91 868	12 354
	Establishments with 100 employees or more .....	170	2 302 493	1 347 227	323 127	40 181
	Establishments not operated for the entire year .....	2 361	484 151	233 945	54 552	7 424
621340	Offices of physical, occup, & speech therapists & audiologists					
	<b>All establishments</b> .....	<b>14 277</b>	<b>8 684 039</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	Establishments operated for the entire year .....	11 916	8 199 888	4 142 841	956 092	134 109
	Establishments with no employees .....	62	13 031	5 588	—	—
	Establishments with 1 employee .....	1 960	241 663	63 765	13 414	1 960
	Establishments with 2 employees .....	1 394	249 359	75 374	16 497	2 788
	Establishments with 3 or 4 employees .....	2 154	594 560	219 611	48 441	7 448
	Establishments with 5 or 6 employees .....	1 702	645 871	267 704	60 555	9 304
	Establishments with 7 to 9 employees .....	1 602	842 876	384 287	87 685	12 637
	Establishments with 10 to 14 employees .....	1 316	882 891	434 596	98 709	15 300
	Establishments with 15 to 19 employees .....	612	583 998	297 262	66 130	10 185
	Establishments with 20 to 49 employees .....	766	1 153 094	640 555	149 666	21 952
	Establishments with 50 to 99 employees .....	178	690 052	406 872	91 868	12 354
	Establishments with 100 employees or more .....	170	2 302 493	1 347 227	323 127	40 181
	Establishments not operated for the entire year .....	2 361	484 151	233 945	54 552	7 424
6213401	Speech therapists & audiologists					
	<b>All establishments</b> .....	<b>2 315</b>	<b>714 482</b>	<b>271 261</b>	<b>61 749</b>	<b>10 508</b>
	Establishments operated for the entire year .....	1 872	669 174	258 625	59 560	9 965
	Establishments with no employees .....	18	2 621	1 319	—	—
	Establishments with 1 employee .....	550	74 901	14 224	3 011	550
	Establishments with 2 employees .....	341	66 040	15 779	3 425	682
	Establishments with 3 or 4 employees .....	391	116 547	32 430	7 393	1 354
	Establishments with 5 or 6 employees .....	212	84 381	28 395	6 636	1 133
	Establishments with 7 to 9 employees .....	148	72 987	29 100	6 287	1 175
	Establishments with 10 to 14 employees .....	103	65 361	32 130	7 326	1 199
	Establishments with 15 to 19 employees .....	37	31 672	15 956	3 793	625
	Establishments with 20 to 49 employees .....	55	69 178	41 319	9 517	1 550
	Establishments with 50 to 99 employees .....	14	50 003	27 359	6 622	1 030
	Establishments with 100 employees or more .....	3	35 483	20 614	5 550	667
	Establishments not operated for the entire year .....	443	45 308	12 636	2 189	543
6213402	Physical & occupational therapists					
	<b>All establishments</b> .....	<b>11 962</b>	<b>7 969 557</b>	<b>4 105 525</b>	<b>948 895</b>	<b>131 025</b>
	Establishments operated for the entire year .....	10 044	7 530 714	3 884 216	896 532	124 144
	Establishments with no employees .....	44	10 410	4 269	—	—
	Establishments with 1 employee .....	1 410	166 762	49 541	10 403	1 410
	Establishments with 2 employees .....	1 053	183 319	59 595	13 072	2 106
	Establishments with 3 or 4 employees .....	1 763	478 013	187 181	41 048	6 094
	Establishments with 5 or 6 employees .....	1 490	561 490	239 309	53 919	8 171
	Establishments with 7 to 9 employees .....	1 454	769 889	355 187	81 398	11 462
	Establishments with 10 to 14 employees .....	1 213	817 530	402 466	91 383	14 101
	Establishments with 15 to 19 employees .....	575	552 326	281 306	62 337	9 560
	Establishments with 20 to 49 employees .....	711	1 083 916	599 236	140 149	20 402
	Establishments with 50 to 99 employees .....	164	640 049	379 513	85 246	11 324
	Establishments with 100 employees or more .....	167	2 267 010	1 326 613	317 577	39 514
	Establishments not operated for the entire year .....	1 918	438 843	221 309	52 363	6 881

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
62139	Offices of all other health practitioners					
	<b>All establishments</b> .....	<b>14 497</b>	<b>4 161 518</b>	<b>1 472 821</b>	<b>321 793</b>	<b>55 384</b>
	Establishments operated for the entire year .....	12 294	3 902 104	1 402 731	310 489	52 945
	Establishments with no employees .....	52	5 420	2 362	—	—
	Establishments with 1 employee .....	3 127	392 018	90 717	19 205	3 127
	Establishments with 2 employees .....	2 494	461 723	106 269	23 545	4 988
	Establishments with 3 or 4 employees .....	3 251	873 548	271 792	59 221	11 080
	Establishments with 5 or 6 employees .....	1 518	588 439	220 821	48 194	8 163
	Establishments with 7 to 9 employees .....	955	512 730	220 717	48 254	7 395
	Establishments with 10 to 14 employees .....	531	393 758	181 712	40 512	6 093
	Establishments with 15 to 19 employees .....	160	186 388	79 331	17 603	2 640
	Establishments with 20 to 49 employees .....	157	236 459	115 779	25 984	4 468
	Establishments with 50 to 99 employees .....	39	90 625	51 073	12 471	2 686
	Establishments with 100 employees or more .....	10	160 996	62 158	15 500	2 305
	Establishments not operated for the entire year .....	2 203	259 414	70 090	11 304	2 439
621391	Offices of podiatrists					
	<b>All establishments</b> .....	<b>8 662</b>	<b>2 393 443</b>	<b>771 151</b>	<b>168 549</b>	<b>30 472</b>
	Establishments operated for the entire year .....	7 806	2 291 940	746 199	164 343	29 453
	Establishments with no employees .....	4	913	505	—	—
	Establishments with 1 employee .....	1 555	217 999	36 003	7 451	1 555
	Establishments with 2 employees .....	1 663	316 646	61 859	13 796	3 326
	Establishments with 3 or 4 employees .....	2 446	663 761	194 124	42 719	8 331
	Establishments with 5 or 6 employees .....	1 128	434 367	158 124	34 922	6 061
	Establishments with 7 to 9 employees .....	631	319 575	135 100	29 904	4 863
	Establishments with 10 to 14 employees .....	284	209 725	99 523	21 788	3 246
	Establishments with 15 to 19 employees .....	62	64 997	29 572	6 414	1 030
	Establishments with 20 to 49 employees .....	29	50 248	26 385	6 083	764
	Establishments with 50 to 99 employees .....	4	13 709	5 204	1 266	277
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	856	101 503	24 952	4 206	1 019
621399	Offices of all other miscellaneous health practitioners					
	<b>All establishments</b> .....	<b>5 835</b>	<b>1 768 075</b>	<b>701 670</b>	<b>153 244</b>	<b>24 912</b>
	Establishments operated for the entire year .....	4 488	1 610 164	656 532	146 146	23 492
	Establishments with no employees .....	48	4 507	1 857	—	—
	Establishments with 1 employee .....	1 572	174 019	54 714	11 754	1 572
	Establishments with 2 employees .....	831	145 077	44 410	9 749	1 662
	Establishments with 3 or 4 employees .....	805	209 787	77 668	16 502	2 749
	Establishments with 5 or 6 employees .....	390	154 072	62 697	13 272	2 102
	Establishments with 7 to 9 employees .....	324	193 155	85 617	18 350	2 532
	Establishments with 10 to 14 employees .....	247	184 033	82 189	18 724	2 847
	Establishments with 15 to 19 employees .....	98	121 391	49 959	11 189	1 610
	Establishments with 20 to 49 employees .....	128	186 211	89 394	19 901	3 704
	Establishments with 50 to 99 employees .....	35	76 916	45 869	11 205	2 409
	Establishments with 100 employees or more .....	10	160 996	62 158	15 500	2 305
	Establishments not operated for the entire year .....	1 347	157 911	45 138	7 098	1 420
6214	Outpatient care centers					
	<b>All establishments</b> .....	<b>11 828</b>	<b>17 306 497</b>	<b>5 501 909</b>	<b>1 278 154</b>	<b>173 809</b>
	Establishments operated for the entire year .....	9 852	16 335 607	5 168 497	1 201 212	163 266
	Establishments with no employees .....	35	13 607	5 819	—	—
	Establishments with 1 employee .....	936	179 938	49 020	8 757	936
	Establishments with 2 employees .....	715	184 488	50 391	9 916	1 430
	Establishments with 3 or 4 employees .....	1 250	557 599	154 192	33 813	4 329
	Establishments with 5 or 6 employees .....	937	596 419	189 939	42 122	5 185
	Establishments with 7 to 9 employees .....	1 193	1 007 391	343 548	75 552	9 523
	Establishments with 10 to 14 employees .....	1 447	1 783 142	600 441	133 753	17 213
	Establishments with 15 to 19 employees .....	891	1 463 325	461 694	107 680	15 021
	Establishments with 20 to 49 employees .....	1 945	5 705 178	1 721 468	412 672	57 645
	Establishments with 50 to 99 employees .....	377	2 465 092	726 312	174 636	24 935
	Establishments with 100 employees or more .....	126	2 379 428	865 673	202 311	27 049
	Establishments not operated for the entire year .....	1 976	970 890	333 412	76 942	10 543
62141	Family planning centers					
	<b>All establishments</b> .....	<b>443</b>	<b>277 683</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	Establishments operated for the entire year .....	354	263 406	90 737	20 308	3 811
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	44	D	D	D	b
	Establishments with 2 employees .....	36	4 952	1 514	286	72
	Establishments with 3 or 4 employees .....	47	11 685	3 728	718	164
	Establishments with 5 or 6 employees .....	31	14 273	4 371	914	170
	Establishments with 7 to 9 employees .....	43	19 417	6 614	1 491	333
	Establishments with 10 to 14 employees .....	56	50 519	13 891	3 162	654
	Establishments with 15 to 19 employees .....	41	42 594	15 483	3 478	686
	Establishments with 20 to 49 employees .....	50	95 230	35 589	8 359	1 353
	Establishments with 50 to 99 employees .....	5	18 356	6 973	1 634	335
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	89	14 277	4 657	1 047	211

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621410	Family planning centers					
	<b>All establishments</b> .....	<b>443</b>	<b>277 683</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	Establishments operated for the entire year .....	354	263 406	90 737	20 308	3 811
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	44	D	D	D	b
	Establishments with 2 employees .....	36	4 952	1 514	286	72
	Establishments with 3 or 4 employees .....	47	11 685	3 728	718	164
	Establishments with 5 or 6 employees .....	31	14 273	4 371	914	170
	Establishments with 7 to 9 employees .....	43	19 417	6 614	1 491	333
	Establishments with 10 to 14 employees .....	56	50 519	13 891	3 162	654
	Establishments with 15 to 19 employees .....	41	42 594	15 483	3 478	686
	Establishments with 20 to 49 employees .....	50	95 230	35 589	8 359	1 353
	Establishments with 50 to 99 employees .....	5	18 356	6 973	1 634	335
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	89	14 277	4 657	1 047	211
62142	Outpatient mental health & substance abuse centers					
	<b>All establishments</b> .....	<b>2 648</b>	<b>1 503 605</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	Establishments operated for the entire year .....	1 989	1 340 829	522 174	117 186	20 549
	Establishments with no employees .....	9	3 341	993	—	—
	Establishments with 1 employee .....	379	40 251	9 684	2 006	379
	Establishments with 2 employees .....	255	44 421	12 969	2 617	510
	Establishments with 3 or 4 employees .....	327	85 055	27 415	5 845	1 123
	Establishments with 5 or 6 employees .....	213	96 979	31 318	6 557	1 174
	Establishments with 7 to 9 employees .....	236	134 363	50 785	10 265	1 912
	Establishments with 10 to 14 employees .....	222	175 225	69 252	14 451	2 567
	Establishments with 15 to 19 employees .....	99	102 623	37 707	8 705	1 653
	Establishments with 20 to 49 employees .....	197	335 131	152 186	34 850	5 726
	Establishments with 50 to 99 employees .....	41	156 140	66 964	16 187	2 735
	Establishments with 100 employees or more .....	11	167 300	62 901	15 703	2 770
	Establishments not operated for the entire year .....	659	162 776	56 963	16 725	2 452
621420	Outpatient mental health & substance abuse centers					
	<b>All establishments</b> .....	<b>2 648</b>	<b>1 503 605</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	Establishments operated for the entire year .....	1 989	1 340 829	522 174	117 186	20 549
	Establishments with no employees .....	9	3 341	993	—	—
	Establishments with 1 employee .....	379	40 251	9 684	2 006	379
	Establishments with 2 employees .....	255	44 421	12 969	2 617	510
	Establishments with 3 or 4 employees .....	327	85 055	27 415	5 845	1 123
	Establishments with 5 or 6 employees .....	213	96 979	31 318	6 557	1 174
	Establishments with 7 to 9 employees .....	236	134 363	50 785	10 265	1 912
	Establishments with 10 to 14 employees .....	222	175 225	69 252	14 451	2 567
	Establishments with 15 to 19 employees .....	99	102 623	37 707	8 705	1 653
	Establishments with 20 to 49 employees .....	197	335 131	152 186	34 850	5 726
	Establishments with 50 to 99 employees .....	41	156 140	66 964	16 187	2 735
	Establishments with 100 employees or more .....	11	167 300	62 901	15 703	2 770
	Establishments not operated for the entire year .....	659	162 776	56 963	16 725	2 452
62149	Other outpatient care centers					
	<b>All establishments</b> .....	<b>8 737</b>	<b>15 525 209</b>	<b>4 827 378</b>	<b>1 122 888</b>	<b>146 786</b>
	Establishments operated for the entire year .....	7 509	14 731 372	4 555 586	1 063 718	138 906
	Establishments with no employees .....	25	D	D	D	a
	Establishments with 1 employee .....	513	D	D	D	f
	Establishments with 2 employees .....	424	135 115	35 908	7 013	848
	Establishments with 3 or 4 employees .....	876	460 859	123 049	27 250	3 042
	Establishments with 5 or 6 employees .....	693	485 167	154 250	34 651	3 841
	Establishments with 7 to 9 employees .....	914	853 611	286 149	63 796	7 278
	Establishments with 10 to 14 employees .....	1 169	1 557 398	517 298	116 140	13 992
	Establishments with 15 to 19 employees .....	751	1 318 108	408 504	95 497	12 682
	Establishments with 20 to 49 employees .....	1 698	5 274 817	1 533 693	369 463	50 566
	Establishments with 50 to 99 employees .....	331	2 290 596	652 375	156 815	21 865
	Establishments with 100 employees or more .....	115	2 212 128	802 772	186 608	24 279
	Establishments not operated for the entire year .....	1 228	793 837	271 792	59 170	7 880
621491	HMO medical centers					
	<b>All establishments</b> .....	<b>262</b>	<b>1 709 323</b>	<b>419 527</b>	<b>111 139</b>	<b>11 029</b>
	Establishments operated for the entire year .....	236	D	D	D	j
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	8	840	237	54	8
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	21	D	D	D	b
	Establishments with 5 or 6 employees .....	16	36 929	4 734	1 117	85
	Establishments with 7 to 9 employees .....	22	58 750	9 002	2 412	166
	Establishments with 10 to 14 employees .....	29	96 823	17 521	4 302	348
	Establishments with 15 to 19 employees .....	17	46 436	12 998	3 695	284
	Establishments with 20 to 49 employees .....	74	357 604	82 683	24 281	2 398
	Establishments with 50 to 99 employees .....	34	385 221	85 717	23 158	2 288
	Establishments with 100 employees or more .....	15	585 530	169 558	42 370	4 702
	Establishments not operated for the entire year .....	26	D	D	D	f

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621492	Kidney dialysis centers					
	<b>All establishments</b> .....	<b>1 953</b>	<b>4 310 817</b>	<b>1 147 692</b>	<b>260 780</b>	<b>38 503</b>
	Establishments operated for the entire year .....	1 716	4 116 102	1 096 825	251 962	37 146
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	13	2 783	737	116	13
	Establishments with 2 employees .....	20	6 703	1 163	255	40
	Establishments with 3 or 4 employees .....	93	47 359	10 713	2 168	331
	Establishments with 5 or 6 employees .....	94	63 082	17 649	3 640	532
	Establishments with 7 to 9 employees .....	178	172 802	47 215	10 157	1 436
	Establishments with 10 to 14 employees .....	316	450 574	114 161	25 369	3 819
	Establishments with 15 to 19 employees .....	259	528 244	129 564	29 681	4 403
	Establishments with 20 to 49 employees .....	651	2 130 534	547 971	129 451	19 077
	Establishments with 50 to 99 employees .....	76	492 196	144 307	32 882	4 811
	Establishments with 100 employees or more .....	16	221 825	83 345	18 243	2 684
	Establishments not operated for the entire year .....	237	194 715	50 867	8 818	1 357
621493	Freestanding ambulatory surgical & emergency centers					
	<b>All establishments</b> .....	<b>2 089</b>	<b>4 088 108</b>	<b>1 262 848</b>	<b>283 612</b>	<b>34 295</b>
	Establishments operated for the entire year .....	1 793	3 922 019	1 208 816	273 049	33 029
	Establishments with no employees .....	8	2 974	1 881	—	—
	Establishments with 1 employee .....	133	60 146	15 959	3 113	133
	Establishments with 2 employees .....	78	38 170	10 881	1 823	156
	Establishments with 3 or 4 employees .....	137	105 707	27 557	5 947	482
	Establishments with 5 or 6 employees .....	136	117 964	50 022	11 098	745
	Establishments with 7 to 9 employees .....	225	253 949	104 853	22 880	1 804
	Establishments with 10 to 14 employees .....	317	473 847	190 470	41 223	3 832
	Establishments with 15 to 19 employees .....	179	329 724	113 458	25 811	3 031
	Establishments with 20 to 49 employees .....	461	1 573 862	447 721	104 640	14 083
	Establishments with 50 to 99 employees .....	102	772 137	176 356	41 339	6 448
	Establishments with 100 employees or more .....	17	193 539	69 658	15 175	2 315
	Establishments not operated for the entire year .....	296	166 089	54 032	10 563	1 266
621498	All other outpatient care centers					
	<b>All establishments</b> .....	<b>4 433</b>	<b>5 416 961</b>	<b>1 997 311</b>	<b>467 357</b>	<b>62 959</b>
	Establishments operated for the entire year .....	3 764	D	D	D	l
	Establishments with no employees .....	17	D	D	D	a
	Establishments with 1 employee .....	359	D	D	D	e
	Establishments with 2 employees .....	326	90 242	23 864	4 935	652
	Establishments with 3 or 4 employees .....	625	D	D	D	g
	Establishments with 5 or 6 employees .....	447	267 192	81 845	18 796	2 479
	Establishments with 7 to 9 employees .....	489	368 110	125 079	28 347	3 872
	Establishments with 10 to 14 employees .....	507	536 154	195 146	45 246	5 993
	Establishments with 15 to 19 employees .....	296	413 704	152 484	36 310	4 964
	Establishments with 20 to 49 employees .....	512	1 212 817	455 318	111 091	15 008
	Establishments with 50 to 99 employees .....	119	641 042	245 995	59 436	8 318
	Establishments with 100 employees or more .....	67	1 211 234	480 211	110 820	14 578
	Establishments not operated for the entire year .....	669	D	D	D	h
6215	Medical & diagnostic laboratories					
	<b>All establishments</b> .....	<b>9 076</b>	<b>16 317 096</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	Establishments operated for the entire year .....	7 853	15 695 539	5 245 442	1 210 765	146 939
	Establishments with no employees .....	30	22 897	7 004	—	—
	Establishments with 1 employee .....	1 336	211 326	55 314	10 848	1 336
	Establishments with 2 employees .....	1 045	266 667	78 885	16 829	2 090
	Establishments with 3 or 4 employees .....	1 237	576 373	167 835	35 285	4 245
	Establishments with 5 or 6 employees .....	851	647 048	226 777	46 335	4 670
	Establishments with 7 to 9 employees .....	802	853 623	262 790	54 244	6 357
	Establishments with 10 to 14 employees .....	776	1 097 824	382 010	81 244	9 102
	Establishments with 15 to 19 employees .....	418	895 635	290 673	63 997	7 036
	Establishments with 20 to 49 employees .....	863	2 733 444	973 842	216 398	26 945
	Establishments with 50 to 99 employees .....	266	1 698 279	614 497	143 743	18 053
	Establishments with 100 employees or more .....	229	6 692 423	2 185 815	541 842	67 105
	Establishments not operated for the entire year .....	1 223	621 557	156 307	35 314	4 399
62151	Medical & diagnostic laboratories					
	<b>All establishments</b> .....	<b>9 076</b>	<b>16 317 096</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	Establishments operated for the entire year .....	7 853	15 695 539	5 245 442	1 210 765	146 939
	Establishments with no employees .....	30	22 897	7 004	—	—
	Establishments with 1 employee .....	1 336	211 326	55 314	10 848	1 336
	Establishments with 2 employees .....	1 045	266 667	78 885	16 829	2 090
	Establishments with 3 or 4 employees .....	1 237	576 373	167 835	35 285	4 245
	Establishments with 5 or 6 employees .....	851	647 048	226 777	46 335	4 670
	Establishments with 7 to 9 employees .....	802	853 623	262 790	54 244	6 357
	Establishments with 10 to 14 employees .....	776	1 097 824	382 010	81 244	9 102
	Establishments with 15 to 19 employees .....	418	895 635	290 673	63 997	7 036
	Establishments with 20 to 49 employees .....	863	2 733 444	973 842	216 398	26 945
	Establishments with 50 to 99 employees .....	266	1 698 279	614 497	143 743	18 053
	Establishments with 100 employees or more .....	229	6 692 423	2 185 815	541 842	67 105
	Establishments not operated for the entire year .....	1 223	621 557	156 307	35 314	4 399

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621511	Medical laboratories					
	<b>All establishments</b> .....	<b>4 655</b>	<b>10 443 452</b>	<b>3 519 456</b>	<b>835 582</b>	<b>107 474</b>
	Establishments operated for the entire year .....	4 103	10 217 251	3 448 822	819 794	105 189
	Establishments with no employees .....	14	10 240	5 016	—	—
	Establishments with 1 employee .....	841	119 339	27 425	5 761	841
	Establishments with 2 employees .....	506	114 404	32 128	6 726	1 012
	Establishments with 3 or 4 employees .....	616	249 337	76 283	16 152	2 116
	Establishments with 5 or 6 employees .....	391	233 807	96 090	18 613	2 141
	Establishments with 7 to 9 employees .....	345	255 194	91 586	19 463	2 742
	Establishments with 10 to 14 employees .....	342	364 420	144 345	30 304	4 014
	Establishments with 15 to 19 employees .....	195	341 922	123 104	27 132	3 265
	Establishments with 20 to 49 employees .....	479	1 300 636	470 790	105 993	15 416
	Establishments with 50 to 99 employees .....	168	1 007 748	344 583	83 950	11 623
	Establishments with 100 employees or more .....	206	6 220 204	2 037 472	505 700	62 019
	Establishments not operated for the entire year .....	552	226 201	70 634	15 788	2 285
621512	Diagnostic imaging centers					
	<b>All establishments</b> .....	<b>4 421</b>	<b>5 873 644</b>	<b>1 882 293</b>	<b>410 497</b>	<b>43 864</b>
	Establishments operated for the entire year .....	3 750	5 478 288	1 796 620	390 971	41 750
	Establishments with no employees .....	16	12 657	1 988	—	—
	Establishments with 1 employee .....	495	91 987	27 889	5 087	495
	Establishments with 2 employees .....	539	152 263	46 757	10 103	1 078
	Establishments with 3 or 4 employees .....	621	327 036	91 552	19 133	2 129
	Establishments with 5 or 6 employees .....	460	413 241	130 687	27 722	2 529
	Establishments with 7 to 9 employees .....	457	598 429	171 204	34 781	3 615
	Establishments with 10 to 14 employees .....	434	733 404	237 665	50 940	5 088
	Establishments with 15 to 19 employees .....	223	553 713	167 569	36 865	3 771
	Establishments with 20 to 49 employees .....	384	1 432 808	503 052	110 405	11 529
	Establishments with 50 to 99 employees .....	98	690 531	269 914	59 793	6 430
	Establishments with 100 employees or more .....	23	472 219	148 343	36 142	5 086
	Establishments not operated for the entire year .....	671	395 356	85 673	19 526	2 114
6216	Home health care services					
	<b>All establishments</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Establishments operated for the entire year .....	13 654	20 571 453	10 508 268	2 528 410	654 239
	Establishments with no employees .....	12	2 468	1 475	—	—
	Establishments with 1 employee .....	853	94 482	26 204	5 257	853
	Establishments with 2 employees .....	586	108 213	30 770	5 884	1 172
	Establishments with 3 or 4 employees .....	942	259 324	78 202	16 581	3 258
	Establishments with 5 or 6 employees .....	741	290 101	97 198	20 508	4 041
	Establishments with 7 to 9 employees .....	774	418 180	153 706	32 137	6 164
	Establishments with 10 to 14 employees .....	1 227	885 831	339 467	74 847	14 689
	Establishments with 15 to 19 employees .....	1 063	1 004 202	391 829	89 912	18 016
	Establishments with 20 to 49 employees .....	3 811	4 985 849	2 407 213	574 446	121 343
	Establishments with 50 to 99 employees .....	2 124	4 594 238	2 459 781	600 714	147 431
	Establishments with 100 employees or more .....	1 521	7 928 565	4 522 423	1 108 124	337 272
	Establishments not operated for the entire year .....	2 661	902 571	432 696	107 260	27 266
62161	Home health care services					
	<b>All establishments</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Establishments operated for the entire year .....	13 654	20 571 453	10 508 268	2 528 410	654 239
	Establishments with no employees .....	12	2 468	1 475	—	—
	Establishments with 1 employee .....	853	94 482	26 204	5 257	853
	Establishments with 2 employees .....	586	108 213	30 770	5 884	1 172
	Establishments with 3 or 4 employees .....	942	259 324	78 202	16 581	3 258
	Establishments with 5 or 6 employees .....	741	290 101	97 198	20 508	4 041
	Establishments with 7 to 9 employees .....	774	418 180	153 706	32 137	6 164
	Establishments with 10 to 14 employees .....	1 227	885 831	339 467	74 847	14 689
	Establishments with 15 to 19 employees .....	1 063	1 004 202	391 829	89 912	18 016
	Establishments with 20 to 49 employees .....	3 811	4 985 849	2 407 213	574 446	121 343
	Establishments with 50 to 99 employees .....	2 124	4 594 238	2 459 781	600 714	147 431
	Establishments with 100 employees or more .....	1 521	7 928 565	4 522 423	1 108 124	337 272
	Establishments not operated for the entire year .....	2 661	902 571	432 696	107 260	27 266
621610	Home health care services					
	<b>All establishments</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Establishments operated for the entire year .....	13 654	20 571 453	10 508 268	2 528 410	654 239
	Establishments with no employees .....	12	2 468	1 475	—	—
	Establishments with 1 employee .....	853	94 482	26 204	5 257	853
	Establishments with 2 employees .....	586	108 213	30 770	5 884	1 172
	Establishments with 3 or 4 employees .....	942	259 324	78 202	16 581	3 258
	Establishments with 5 or 6 employees .....	741	290 101	97 198	20 508	4 041
	Establishments with 7 to 9 employees .....	774	418 180	153 706	32 137	6 164
	Establishments with 10 to 14 employees .....	1 227	885 831	339 467	74 847	14 689
	Establishments with 15 to 19 employees .....	1 063	1 004 202	391 829	89 912	18 016
	Establishments with 20 to 49 employees .....	3 811	4 985 849	2 407 213	574 446	121 343
	Establishments with 50 to 99 employees .....	2 124	4 594 238	2 459 781	600 714	147 431
	Establishments with 100 employees or more .....	1 521	7 928 565	4 522 423	1 108 124	337 272
	Establishments not operated for the entire year .....	2 661	902 571	432 696	107 260	27 266

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
6219	Other ambulatory health care services					
	<b>All establishments</b> .....	<b>4 468</b>	<b>6 521 189</b>	<b>2 474 625</b>	<b>590 387</b>	<b>118 219</b>
	Establishments operated for the entire year .....	3 867	6 314 965	2 402 103	571 856	114 312
	Establishments with no employees .....	24	3 967	981	—	—
	Establishments with 1 employee .....	308	40 409	8 218	1 799	308
	Establishments with 2 employees .....	227	51 525	11 280	2 429	454
	Establishments with 3 or 4 employees .....	360	170 676	31 681	6 954	1 248
	Establishments with 5 or 6 employees .....	310	178 165	45 685	10 246	1 708
	Establishments with 7 to 9 employees .....	379	237 273	68 261	15 668	3 021
	Establishments with 10 to 14 employees .....	530	420 478	128 700	30 228	6 362
	Establishments with 15 to 19 employees .....	351	345 206	107 141	25 251	5 904
	Establishments with 20 to 49 employees .....	885	1 390 678	523 292	121 630	26 680
	Establishments with 50 to 99 employees .....	272	905 732	273 319	381 994	18 491
	Establishments with 100 employees or more .....	221	2 570 856	1 094 870	268 031	50 136
	Establishments not operated for the entire year .....	601	206 224	72 522	18 531	3 907
62191	Ambulance services					
	<b>All establishments</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	Establishments operated for the entire year .....	2 116	4 104 289	1 762 424	421 766	87 587
	Establishments with no employees .....	8	1 464	230	—	—
	Establishments with 1 employee .....	80	8 729	1 765	398	80
	Establishments with 2 employees .....	77	13 690	3 004	584	154
	Establishments with 3 or 4 employees .....	135	39 205	8 649	1 965	476
	Establishments with 5 or 6 employees .....	138	76 021	20 276	4 658	770
	Establishments with 7 to 9 employees .....	204	98 823	34 502	7 764	1 624
	Establishments with 10 to 14 employees .....	290	173 733	64 022	14 794	3 491
	Establishments with 15 to 19 employees .....	199	149 784	57 767	13 260	3 350
	Establishments with 20 to 49 employees .....	582	721 660	325 401	75 522	17 973
	Establishments with 50 to 99 employees .....	204	582 593	273 319	63 833	13 831
	Establishments with 100 employees or more .....	199	2 238 587	973 489	238 988	45 838
	Establishments not operated for the entire year .....	337	102 440	40 909	10 494	2 467
621910	Ambulance services					
	<b>All establishments</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	Establishments operated for the entire year .....	2 116	4 104 289	1 762 424	421 766	87 587
	Establishments with no employees .....	8	1 464	230	—	—
	Establishments with 1 employee .....	80	8 729	1 765	398	80
	Establishments with 2 employees .....	77	13 690	3 004	584	154
	Establishments with 3 or 4 employees .....	135	39 205	8 649	1 965	476
	Establishments with 5 or 6 employees .....	138	76 021	20 276	4 658	770
	Establishments with 7 to 9 employees .....	204	98 823	34 502	7 764	1 624
	Establishments with 10 to 14 employees .....	290	173 733	64 022	14 794	3 491
	Establishments with 15 to 19 employees .....	199	149 784	57 767	13 260	3 350
	Establishments with 20 to 49 employees .....	582	721 660	325 401	75 522	17 973
	Establishments with 50 to 99 employees .....	204	582 593	273 319	63 833	13 831
	Establishments with 100 employees or more .....	199	2 238 587	973 489	238 988	45 838
	Establishments not operated for the entire year .....	337	102 440	40 909	10 494	2 467
62199	All other ambulatory health care services					
	<b>All establishments</b> .....	<b>2 015</b>	<b>2 314 460</b>	<b>671 292</b>	<b>158 127</b>	<b>28 165</b>
	Establishments operated for the entire year .....	1 751	2 210 676	639 679	150 090	26 725
	Establishments with no employees .....	16	2 503	751	—	—
	Establishments with 1 employee .....	228	31 680	6 453	1 401	228
	Establishments with 2 employees .....	150	37 835	8 276	1 845	300
	Establishments with 3 or 4 employees .....	225	131 471	23 032	4 989	772
	Establishments with 5 or 6 employees .....	172	102 144	25 409	5 588	938
	Establishments with 7 to 9 employees .....	175	138 450	33 759	7 904	1 397
	Establishments with 10 to 14 employees .....	240	246 745	64 678	15 434	2 871
	Establishments with 15 to 19 employees .....	152	195 422	49 374	11 991	2 554
	Establishments with 20 to 49 employees .....	303	669 018	197 891	46 108	8 707
	Establishments with 50 to 99 employees .....	68	323 139	108 675	25 787	4 660
	Establishments with 100 employees or more .....	22	332 269	121 381	29 043	4 298
	Establishments not operated for the entire year .....	264	103 784	31 613	8 037	1 440
621991	Blood & organ banks					
	<b>All establishments</b> .....	<b>504</b>	<b>1 017 082</b>	<b>242 944</b>	<b>58 832</b>	<b>10 266</b>
	Establishments operated for the entire year .....	440	981 485	236 768	57 241	9 883
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	29	D	D	D	b
	Establishments with 2 employees .....	20	10 031	1 360	310	40
	Establishments with 3 or 4 employees .....	21	41 964	2 620	538	66
	Establishments with 5 or 6 employees .....	31	19 055	4 949	1 081	170
	Establishments with 7 to 9 employees .....	34	23 830	6 748	1 549	275
	Establishments with 10 to 14 employees .....	77	90 388	20 869	5 610	915
	Establishments with 15 to 19 employees .....	56	94 075	17 375	4 231	936
	Establishments with 20 to 49 employees .....	129	310 821	71 944	17 109	3 725
	Establishments with 50 to 99 employees .....	36	185 029	53 569	13 036	2 406
	Establishments with 100 employees or more .....	6	203 419	56 453	13 537	1 321
	Establishments not operated for the entire year .....	64	35 597	6 176	1 591	383

See footnotes at end of table.

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**Con.**

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NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621999	All other miscellaneous ambulatory health care services					
	<b>All establishments</b> .....	<b>1 511</b>	<b>1 297 378</b>	<b>428 348</b>	<b>99 295</b>	<b>17 899</b>
	Establishments operated for the entire year .....	1 311	1 229 191	402 911	92 849	16 842
	Establishments with no employees .....	15	D	D	D	a
	Establishments with 1 employee .....	199	D	D	D	c
	Establishments with 2 employees .....	130	27 804	6 916	1 535	260
	Establishments with 3 or 4 employees .....	204	89 507	20 412	4 451	706
	Establishments with 5 or 6 employees .....	141	83 089	20 460	4 507	768
	Establishments with 7 to 9 employees .....	141	114 620	27 011	6 355	1 122
	Establishments with 10 to 14 employees .....	163	156 357	43 809	9 824	1 956
	Establishments with 15 to 19 employees .....	96	101 347	31 999	7 760	1 618
	Establishments with 20 to 49 employees .....	174	358 197	125 947	28 999	4 982
	Establishments with 50 to 99 employees .....	32	138 110	55 106	12 751	2 254
	Establishments with 100 employees or more .....	16	128 850	64 928	15 506	2 977
	Establishments not operated for the entire year .....	200	68 187	25 437	6 446	1 057
<b>622</b>	<b>Hospitals</b>					
	<b>All establishments</b> .....	<b>1 345</b>	<b>40 146 379</b>	<b>13 885 808</b>	<b>3 407 896</b>	<b>511 584</b>
	Establishments operated for the entire year .....	1 180	38 440 431	13 297 562	3 259 481	488 345
	Establishments with no employees .....	3	D	D	D	a
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	2	D	D	D	a
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	1	D	D	D	a
	Establishments with 10 to 14 employees .....	2	D	D	D	b
	Establishments with 15 to 19 employees .....	3	D	D	D	b
	Establishments with 20 to 49 employees .....	27	82 554	29 156	7 049	1 032
	Establishments with 50 to 99 employees .....	115	590 819	232 695	54 373	8 945
	Establishments with 100 employees or more .....	1 027	37 754 859	13 032 166	3 197 559	478 281
	Establishments not operated for the entire year .....	165	1 705 948	588 246	148 415	23 239
6221	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Establishments operated for the entire year .....	762	33 473 141	11 326 605	2 783 225	413 818
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	—	—	—	—	—
	Establishments with 15 to 19 employees .....	—	—	—	—	—
	Establishments with 20 to 49 employees .....	6	13 465	4 889	1 126	222
	Establishments with 50 to 99 employees .....	39	193 717	70 197	17 522	3 008
	Establishments with 100 employees or more .....	717	33 265 959	11 251 519	2 764 577	410 588
	Establishments not operated for the entire year .....	30	739 362	243 608	52 069	7 439
62211	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Establishments operated for the entire year .....	762	33 473 141	11 326 605	2 783 225	413 818
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	—	—	—	—	—
	Establishments with 15 to 19 employees .....	—	—	—	—	—
	Establishments with 20 to 49 employees .....	6	13 465	4 889	1 126	222
	Establishments with 50 to 99 employees .....	39	193 717	70 197	17 522	3 008
	Establishments with 100 employees or more .....	717	33 265 959	11 251 519	2 764 577	410 588
	Establishments not operated for the entire year .....	30	739 362	243 608	52 069	7 439
622110	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Establishments operated for the entire year .....	762	33 473 141	11 326 605	2 783 225	413 818
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	—	—	—	—	—
	Establishments with 15 to 19 employees .....	—	—	—	—	—
	Establishments with 20 to 49 employees .....	6	13 465	4 889	1 126	222
	Establishments with 50 to 99 employees .....	39	193 717	70 197	17 522	3 008
	Establishments with 100 employees or more .....	717	33 265 959	11 251 519	2 764 577	410 588
	Establishments not operated for the entire year .....	30	739 362	243 608	52 069	7 439

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>622</b>	<b>Hospitals—Con.</b>					
6221102	General medical & surgical hospitals (except government)					
	<b>All establishments</b> .....	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Establishments operated for the entire year .....	762	33 473 141	11 326 605	2 783 225	413 818
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	—	—	—	—	—
	Establishments with 15 to 19 employees .....	—	—	—	—	—
	Establishments with 20 to 49 employees .....	6	13 465	4 889	1 126	222
	Establishments with 50 to 99 employees .....	39	193 717	70 197	17 522	3 008
	Establishments with 100 employees or more .....	717	33 265 959	11 251 519	2 764 577	410 588
	Establishments not operated for the entire year .....	30	739 362	243 608	52 069	7 439
6222	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Establishments operated for the entire year .....	283	D	D	D	k
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	1	D	D	D	a
	Establishments with 10 to 14 employees .....	2	D	D	D	b
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	13	39 525	14 976	3 853	493
	Establishments with 50 to 99 employees .....	57	286 532	125 304	29 116	4 501
	Establishments with 100 employees or more .....	206	2 318 029	985 278	244 165	38 928
	Establishments not operated for the entire year .....	106	D	D	D	j
62221	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Establishments operated for the entire year .....	283	D	D	D	k
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	1	D	D	D	a
	Establishments with 10 to 14 employees .....	2	D	D	D	b
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	13	39 525	14 976	3 853	493
	Establishments with 50 to 99 employees .....	57	286 532	125 304	29 116	4 501
	Establishments with 100 employees or more .....	206	2 318 029	985 278	244 165	38 928
	Establishments not operated for the entire year .....	106	D	D	D	j
622210	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Establishments operated for the entire year .....	283	D	D	D	k
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	1	D	D	D	a
	Establishments with 10 to 14 employees .....	2	D	D	D	b
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	13	39 525	14 976	3 853	493
	Establishments with 50 to 99 employees .....	57	286 532	125 304	29 116	4 501
	Establishments with 100 employees or more .....	206	2 318 029	985 278	244 165	38 928
	Establishments not operated for the entire year .....	106	D	D	D	j
6222102	Psychiatric & substance abuse hospitals (except government)					
	<b>All establishments</b> .....	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Establishments operated for the entire year .....	283	D	D	D	k
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	1	D	D	D	a
	Establishments with 10 to 14 employees .....	2	D	D	D	b
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	13	39 525	14 976	3 853	493
	Establishments with 50 to 99 employees .....	57	286 532	125 304	29 116	4 501
	Establishments with 100 employees or more .....	206	2 318 029	985 278	244 165	38 928
	Establishments not operated for the entire year .....	106	D	D	D	j

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>622</b>	<b>Hospitals—Con.</b>					
6223	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Establishments operated for the entire year .....	135	D	D	D	k
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	2	D	D	D	a
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	—	—	—	—	—
	Establishments with 15 to 19 employees .....	1	D	D	D	a
	Establishments with 20 to 49 employees .....	8	29 564	9 291	2 070	317
	Establishments with 50 to 99 employees .....	19	110 570	37 194	7 735	1 436
	Establishments with 100 employees or more .....	104	2 170 871	795 369	188 817	28 765
	Establishments not operated for the entire year .....	29	D	D	D	i
62231	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Establishments operated for the entire year .....	135	D	D	D	k
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	2	D	D	D	a
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	—	—	—	—	—
	Establishments with 15 to 19 employees .....	1	D	D	D	a
	Establishments with 20 to 49 employees .....	8	29 564	9 291	2 070	317
	Establishments with 50 to 99 employees .....	19	110 570	37 194	7 735	1 436
	Establishments with 100 employees or more .....	104	2 170 871	795 369	188 817	28 765
	Establishments not operated for the entire year .....	29	D	D	D	i
622310	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Establishments operated for the entire year .....	135	D	D	D	k
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	2	D	D	D	a
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	—	—	—	—	—
	Establishments with 15 to 19 employees .....	1	D	D	D	a
	Establishments with 20 to 49 employees .....	8	29 564	9 291	2 070	317
	Establishments with 50 to 99 employees .....	19	110 570	37 194	7 735	1 436
	Establishments with 100 employees or more .....	104	2 170 871	795 369	188 817	28 765
	Establishments not operated for the entire year .....	29	D	D	D	i
<b>623</b>	<b>Nursing &amp; residential care facilities</b>					
	<b>All establishments</b> .....	<b>32 833</b>	<b>55 844 395</b>	<b>24 625 546</b>	<b>5 869 612</b>	<b>1 484 845</b>
	Establishments operated for the entire year .....	27 987	53 059 147	23 306 496	5 551 174	1 402 460
	Establishments with no employees .....	24	17 688	6 707	—	—
	Establishments with 1 employee .....	1 659	120 999	23 530	5 023	1 659
	Establishments with 2 employees .....	1 648	161 202	37 684	8 227	3 296
	Establishments with 3 or 4 employees .....	2 696	381 320	120 484	26 500	9 352
	Establishments with 5 or 6 employees .....	2 042	401 376	146 937	33 210	11 214
	Establishments with 7 to 9 employees .....	2 266	583 353	228 099	52 467	17 920
	Establishments with 10 to 14 employees .....	2 426	892 975	359 635	82 733	28 626
	Establishments with 15 to 19 employees .....	1 391	726 747	301 133	69 473	23 392
	Establishments with 20 to 49 employees .....	3 726	4 158 467	1 713 834	400 216	122 009
	Establishments with 50 to 99 employees .....	4 840	12 416 401	5 538 308	1 319 820	356 213
	Establishments with 100 employees or more .....	5 269	33 198 619	14 830 145	3 553 505	828 779
	Establishments not operated for the entire year .....	4 846	2 785 248	1 319 050	318 438	82 385
6231	Nursing care facilities					
	<b>All establishments</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Establishments operated for the entire year .....	11 002	42 402 438	19 130 112	4 573 618	1 094 608
	Establishments with no employees .....	9	11 041	5 110	—	—
	Establishments with 1 employee .....	153	8 306	2 735	550	153
	Establishments with 2 employees .....	106	11 406	3 527	709	212
	Establishments with 3 or 4 employees .....	151	22 800	8 237	1 745	523
	Establishments with 5 or 6 employees .....	110	24 967	10 203	2 347	600
	Establishments with 7 to 9 employees .....	122	33 287	13 568	3 019	970
	Establishments with 10 to 14 employees .....	169	94 517	34 115	7 459	1 986
	Establishments with 15 to 19 employees .....	137	103 538	43 641	9 779	2 302
	Establishments with 20 to 49 employees .....	1 288	1 663 625	774 813	182 198	48 010
	Establishments with 50 to 99 employees .....	3 989	10 386 404	4 720 231	1 125 074	297 366
	Establishments with 100 employees or more .....	4 768	30 042 547	13 513 932	3 240 738	742 486
	Establishments not operated for the entire year .....	1 515	2 082 808	1 063 064	269 437	65 915

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>					
62311	Nursing care facilities					
	<b>All establishments</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Establishments operated for the entire year .....	11 002	42 402 438	19 130 112	4 573 618	1 094 608
	Establishments with no employees .....	9	11 041	5 110	—	—
	Establishments with 1 employee .....	153	8 306	2 735	550	153
	Establishments with 2 employees .....	106	11 406	3 527	709	212
	Establishments with 3 or 4 employees .....	151	22 800	8 237	1 745	523
	Establishments with 5 or 6 employees .....	110	24 967	10 203	2 347	600
	Establishments with 7 to 9 employees .....	122	33 287	13 568	3 019	970
	Establishments with 10 to 14 employees .....	169	94 517	34 115	7 459	1 986
	Establishments with 15 to 19 employees .....	137	103 538	43 641	9 779	2 302
	Establishments with 20 to 49 employees .....	1 288	1 663 625	774 813	182 198	48 010
	Establishments with 50 to 99 employees .....	3 989	10 386 404	4 720 231	1 125 074	297 366
	Establishments with 100 employees or more .....	4 768	30 042 547	13 513 932	3 240 738	742 486
	Establishments not operated for the entire year .....	1 515	2 082 808	1 063 064	269 437	65 915
623110	Nursing care facilities					
	<b>All establishments</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Establishments operated for the entire year .....	11 002	42 402 438	19 130 112	4 573 618	1 094 608
	Establishments with no employees .....	9	11 041	5 110	—	—
	Establishments with 1 employee .....	153	8 306	2 735	550	153
	Establishments with 2 employees .....	106	11 406	3 527	709	212
	Establishments with 3 or 4 employees .....	151	22 800	8 237	1 745	523
	Establishments with 5 or 6 employees .....	110	24 967	10 203	2 347	600
	Establishments with 7 to 9 employees .....	122	33 287	13 568	3 019	970
	Establishments with 10 to 14 employees .....	169	94 517	34 115	7 459	1 986
	Establishments with 15 to 19 employees .....	137	103 538	43 641	9 779	2 302
	Establishments with 20 to 49 employees .....	1 288	1 663 625	774 813	182 198	48 010
	Establishments with 50 to 99 employees .....	3 989	10 386 404	4 720 231	1 125 074	297 366
	Establishments with 100 employees or more .....	4 768	30 042 547	13 513 932	3 240 738	742 486
	Establishments not operated for the entire year .....	1 515	2 082 808	1 063 064	269 437	65 915
6232	Residential mental retardation/health & substance abuse facility					
	<b>All establishments</b> .....	<b>7 293</b>	<b>3 620 385</b>	<b>1 617 705</b>	<b>375 805</b>	<b>109 932</b>
	Establishments operated for the entire year .....	6 405	3 416 521	1 536 949	359 278	104 870
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	408	D	D	D	e
	Establishments with 2 employees .....	440	44 394	11 674	2 575	880
	Establishments with 3 or 4 employees .....	910	142 349	50 738	11 370	3 218
	Establishments with 5 or 6 employees .....	910	192 169	75 498	16 972	5 030
	Establishments with 7 to 9 employees .....	1 005	275 434	115 196	26 794	7 929
	Establishments with 10 to 14 employees .....	1 070	383 807	166 081	38 656	12 671
	Establishments with 15 to 19 employees .....	525	260 255	115 553	27 222	8 793
	Establishments with 20 to 49 employees .....	737	653 556	305 163	70 423	21 828
	Establishments with 50 to 99 employees .....	235	572 116	264 131	63 638	16 884
	Establishments with 100 employees or more .....	163	857 545	425 809	100 334	27 229
	Establishments not operated for the entire year .....	888	203 864	80 756	16 527	5 062
62321	Residential mental retardation facilities					
	<b>All establishments</b> .....	<b>5 411</b>	<b>2 507 066</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	Establishments operated for the entire year .....	4 799	2 398 069	1 109 445	257 045	78 848
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	252	D	D	D	e
	Establishments with 2 employees .....	292	29 543	8 391	1 818	584
	Establishments with 3 or 4 employees .....	668	104 845	40 464	8 993	2 393
	Establishments with 5 or 6 employees .....	747	155 201	64 173	14 395	4 144
	Establishments with 7 to 9 employees .....	779	206 222	87 765	20 361	6 121
	Establishments with 10 to 14 employees .....	859	295 963	130 638	30 412	10 178
	Establishments with 15 to 19 employees .....	380	172 478	79 510	18 595	6 388
	Establishments with 20 to 49 employees .....	524	434 992	211 403	48 719	15 620
	Establishments with 50 to 99 employees .....	175	383 754	184 092	43 141	12 561
	Establishments with 100 employees or more .....	121	592 000	298 129	69 836	20 607
	Establishments not operated for the entire year .....	612	108 997	47 520	11 121	3 599
623210	Residential mental retardation facilities					
	<b>All establishments</b> .....	<b>5 411</b>	<b>2 507 066</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	Establishments operated for the entire year .....	4 799	2 398 069	1 109 445	257 045	78 848
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	252	D	D	D	e
	Establishments with 2 employees .....	292	29 543	8 391	1 818	584
	Establishments with 3 or 4 employees .....	668	104 845	40 464	8 993	2 393
	Establishments with 5 or 6 employees .....	747	155 201	64 173	14 395	4 144
	Establishments with 7 to 9 employees .....	779	206 222	87 765	20 361	6 121
	Establishments with 10 to 14 employees .....	859	295 963	130 638	30 412	10 178
	Establishments with 15 to 19 employees .....	380	172 478	79 510	18 595	6 388
	Establishments with 20 to 49 employees .....	524	434 992	211 403	48 719	15 620
	Establishments with 50 to 99 employees .....	175	383 754	184 092	43 141	12 561
	Establishments with 100 employees or more .....	121	592 000	298 129	69 836	20 607
	Establishments not operated for the entire year .....	612	108 997	47 520	11 121	3 599

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>					
62322	Residential mental health & substance abuse facilities					
	<b>All establishments</b> .....	<b>1 882</b>	<b>1 113 319</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	Establishments operated for the entire year .....	1 606	1 018 452	427 504	102 233	26 022
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	156	11 825	2 226	519	156
	Establishments with 2 employees .....	148	14 851	3 283	757	296
	Establishments with 3 or 4 employees .....	242	37 504	10 274	2 377	825
	Establishments with 5 or 6 employees .....	163	36 968	11 325	2 577	886
	Establishments with 7 to 9 employees .....	226	69 212	27 431	6 433	1 808
	Establishments with 10 to 14 employees .....	211	87 844	35 443	8 244	2 493
	Establishments with 15 to 19 employees .....	145	87 777	36 043	8 627	2 405
	Establishments with 20 to 49 employees .....	213	218 564	93 760	21 704	6 208
	Establishments with 50 to 99 employees .....	60	188 362	80 039	20 497	4 323
	Establishments with 100 employees or more .....	42	265 545	127 680	30 498	6 622
	Establishments not operated for the entire year .....	276	94 867	33 236	5 406	1 463
623220	Residential mental health & substance abuse facilities					
	<b>All establishments</b> .....	<b>1 882</b>	<b>1 113 319</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	Establishments operated for the entire year .....	1 606	1 018 452	427 504	102 233	26 022
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	156	11 825	2 226	519	156
	Establishments with 2 employees .....	148	14 851	3 283	757	296
	Establishments with 3 or 4 employees .....	242	37 504	10 274	2 377	825
	Establishments with 5 or 6 employees .....	163	36 968	11 325	2 577	886
	Establishments with 7 to 9 employees .....	226	69 212	27 431	6 433	1 808
	Establishments with 10 to 14 employees .....	211	87 844	35 443	8 244	2 493
	Establishments with 15 to 19 employees .....	145	87 777	36 043	8 627	2 405
	Establishments with 20 to 49 employees .....	213	218 564	93 760	21 704	6 208
	Establishments with 50 to 99 employees .....	60	188 362	80 039	20 497	4 323
	Establishments with 100 employees or more .....	42	265 545	127 680	30 498	6 622
	Establishments not operated for the entire year .....	276	94 867	33 236	5 406	1 463
6233	Community care facilities for the elderly					
	<b>All establishments</b> .....	<b>11 637</b>	<b>7 087 953</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	Establishments operated for the entire year .....	9 526	6 653 557	2 381 383	557 951	186 530
	Establishments with no employees .....	11	901	145	—	—
	Establishments with 1 employee .....	956	73 997	13 100	2 742	956
	Establishments with 2 employees .....	978	95 237	19 964	4 354	1 956
	Establishments with 3 or 4 employees .....	1 433	188 320	53 044	11 556	4 926
	Establishments with 5 or 6 employees .....	915	163 803	53 452	12 191	4 996
	Establishments with 7 to 9 employees .....	1 021	240 558	85 581	19 715	8 074
	Establishments with 10 to 14 employees .....	1 094	378 129	143 822	33 086	12 874
	Establishments with 15 to 19 employees .....	656	323 503	124 803	28 585	11 088
	Establishments with 20 to 49 employees .....	1 575	1 704 914	576 052	134 279	48 476
	Establishments with 50 to 99 employees .....	582	1 383 212	519 878	122 992	39 670
	Establishments with 100 employees or more .....	305	2 100 983	791 542	188 451	53 514
	Establishments not operated for the entire year .....	2 111	434 396	151 815	25 860	9 537
62331	Community care facilities for the elderly					
	<b>All establishments</b> .....	<b>11 637</b>	<b>7 087 953</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	Establishments operated for the entire year .....	9 526	6 653 557	2 381 383	557 951	186 530
	Establishments with no employees .....	11	901	145	—	—
	Establishments with 1 employee .....	956	73 997	13 100	2 742	956
	Establishments with 2 employees .....	978	95 237	19 964	4 354	1 956
	Establishments with 3 or 4 employees .....	1 433	188 320	53 044	11 556	4 926
	Establishments with 5 or 6 employees .....	915	163 803	53 452	12 191	4 996
	Establishments with 7 to 9 employees .....	1 021	240 558	85 581	19 715	8 074
	Establishments with 10 to 14 employees .....	1 094	378 129	143 822	33 086	12 874
	Establishments with 15 to 19 employees .....	656	323 503	124 803	28 585	11 088
	Establishments with 20 to 49 employees .....	1 575	1 704 914	576 052	134 279	48 476
	Establishments with 50 to 99 employees .....	582	1 383 212	519 878	122 992	39 670
	Establishments with 100 employees or more .....	305	2 100 983	791 542	188 451	53 514
	Establishments not operated for the entire year .....	2 111	434 396	151 815	25 860	9 537
623311	Continuing care retirement communities					
	<b>All establishments</b> .....	<b>1 713</b>	<b>2 540 584</b>	<b>1 008 636</b>	<b>236 844</b>	<b>69 733</b>
	Establishments operated for the entire year .....	1 446	2 434 884	965 056	227 427	67 105
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	65	D	D	D	b
	Establishments with 2 employees .....	44	3 819	1 006	226	88
	Establishments with 3 or 4 employees .....	83	12 250	3 820	773	294
	Establishments with 5 or 6 employees .....	74	15 531	5 693	1 304	410
	Establishments with 7 to 9 employees .....	110	28 634	11 171	2 575	867
	Establishments with 10 to 14 employees .....	161	64 289	25 189	5 418	1 924
	Establishments with 15 to 19 employees .....	144	78 440	31 199	6 933	2 452
	Establishments with 20 to 49 employees .....	321	361 179	133 790	31 340	10 405
	Establishments with 50 to 99 employees .....	263	637 705	256 726	60 520	18 488
	Establishments with 100 employees or more .....	180	1 228 523	495 480	118 153	32 112
	Establishments not operated for the entire year .....	267	105 700	43 580	9 417	2 628

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>					
623312	Homes for the elderly					
	<b>All establishments</b> .....	<b>9 924</b>	<b>4 547 369</b>	<b>1 524 562</b>	<b>346 967</b>	<b>126 334</b>
	Establishments operated for the entire year .....	8 080	4 218 673	1 416 327	330 524	119 425
	Establishments with no employees .....	10	D	D	D	a
	Establishments with 1 employee .....	891	D	D	D	f
	Establishments with 2 employees .....	934	91 418	18 958	4 128	1 868
	Establishments with 3 or 4 employees .....	1 350	176 070	49 224	10 783	4 632
	Establishments with 5 or 6 employees .....	841	148 272	47 759	10 887	4 586
	Establishments with 7 to 9 employees .....	911	211 924	74 410	17 140	7 207
	Establishments with 10 to 14 employees .....	933	313 840	118 633	27 668	10 950
	Establishments with 15 to 19 employees .....	512	245 063	93 604	21 652	8 636
	Establishments with 20 to 49 employees .....	1 254	1 343 735	442 262	102 939	38 071
	Establishments with 50 to 99 employees .....	319	745 507	263 152	62 472	21 182
	Establishments with 100 employees or more .....	125	872 460	296 062	70 298	21 402
	Establishments not operated for the entire year .....	1 844	328 696	108 235	16 443	6 909
6239	Other residential care facilities					
	<b>All establishments</b> .....	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Establishments operated for the entire year .....	1 054	586 631	258 052	60 327	16 452
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	142	D	D	D	c
	Establishments with 2 employees .....	124	10 165	2 519	589	248
	Establishments with 3 or 4 employees .....	202	27 851	8 465	1 829	685
	Establishments with 5 or 6 employees .....	107	20 437	7 784	1 700	588
	Establishments with 7 to 9 employees .....	118	34 074	13 754	2 939	947
	Establishments with 10 to 14 employees .....	93	36 522	15 617	3 532	1 095
	Establishments with 15 to 19 employees .....	73	39 451	17 136	3 887	1 209
	Establishments with 20 to 49 employees .....	126	136 372	57 806	13 316	3 695
	Establishments with 50 to 99 employees .....	34	74 669	34 068	8 116	2 293
	Establishments with 100 employees or more .....	33	197 544	98 862	23 982	5 550
	Establishments not operated for the entire year .....	332	64 180	23 415	6 614	1 871
62399	Other residential care facilities					
	<b>All establishments</b> .....	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Establishments operated for the entire year .....	1 054	586 631	258 052	60 327	16 452
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	142	D	D	D	c
	Establishments with 2 employees .....	124	10 165	2 519	589	248
	Establishments with 3 or 4 employees .....	202	27 851	8 465	1 829	685
	Establishments with 5 or 6 employees .....	107	20 437	7 784	1 700	588
	Establishments with 7 to 9 employees .....	118	34 074	13 754	2 939	947
	Establishments with 10 to 14 employees .....	93	36 522	15 617	3 532	1 095
	Establishments with 15 to 19 employees .....	73	39 451	17 136	3 887	1 209
	Establishments with 20 to 49 employees .....	126	136 372	57 806	13 316	3 695
	Establishments with 50 to 99 employees .....	34	74 669	34 068	8 116	2 293
	Establishments with 100 employees or more .....	33	197 544	98 862	23 982	5 550
	Establishments not operated for the entire year .....	332	64 180	23 415	6 614	1 871
623990	Other residential care facilities					
	<b>All establishments</b> .....	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Establishments operated for the entire year .....	1 054	586 631	258 052	60 327	16 452
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	142	D	D	D	c
	Establishments with 2 employees .....	124	10 165	2 519	589	248
	Establishments with 3 or 4 employees .....	202	27 851	8 465	1 829	685
	Establishments with 5 or 6 employees .....	107	20 437	7 784	1 700	588
	Establishments with 7 to 9 employees .....	118	34 074	13 754	2 939	947
	Establishments with 10 to 14 employees .....	93	36 522	15 617	3 532	1 095
	Establishments with 15 to 19 employees .....	73	39 451	17 136	3 887	1 209
	Establishments with 20 to 49 employees .....	126	136 372	57 806	13 316	3 695
	Establishments with 50 to 99 employees .....	34	74 669	34 068	8 116	2 293
	Establishments with 100 employees or more .....	33	197 544	98 862	23 982	5 550
	Establishments not operated for the entire year .....	332	64 180	23 415	6 614	1 871
<b>624</b>	<b>Social assistance</b>					
	<b>All establishments</b> .....	<b>56 691</b>	<b>12 599 112</b>	<b>5 765 673</b>	<b>1 342 968</b>	<b>491 060</b>
	Establishments operated for the entire year .....	44 881	11 746 546	5 435 914	1 278 765	461 896
	Establishments with no employees .....	92	D	D	D	a
	Establishments with 1 employee .....	7 147	389 652	99 589	21 802	7 147
	Establishments with 2 employees .....	5 098	379 057	118 114	26 465	10 196
	Establishments with 3 or 4 employees .....	6 780	D	D	D	j
	Establishments with 5 or 6 employees .....	4 455	663 956	283 036	64 775	24 313
	Establishments with 7 to 9 employees .....	4 983	D	D	D	k
	Establishments with 10 to 14 employees .....	5 933	D	D	D	l
	Establishments with 15 to 19 employees .....	3 823	D	D	D	l
	Establishments with 20 to 49 employees .....	5 976	3 696 598	1 818 108	435 192	163 165
	Establishments with 50 to 99 employees .....	433	745 906	382 314	90 970	28 303
	Establishments with 100 employees or more .....	161	945 599	461 459	108 670	31 689
	Establishments not operated for the entire year .....	11 810	852 566	329 759	64 203	29 164

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
6241	Individual & family services					
	<b>All establishments</b> .....	<b>9 843</b>	<b>2 636 231</b>	<b>1 112 505</b>	<b>245 447</b>	<b>68 772</b>
	Establishments operated for the entire year .....	7 496	2 414 463	1 036 580	234 188	64 708
	Establishments with no employees .....	34	9 549	2 176	—	—
	Establishments with 1 employee .....	2 224	170 253	43 618	9 387	2 224
	Establishments with 2 employees .....	1 207	143 474	42 844	9 451	2 414
	Establishments with 3 or 4 employees .....	1 244	203 395	72 238	15 857	4 253
	Establishments with 5 or 6 employees .....	676	159 025	61 741	13 757	3 679
	Establishments with 7 to 9 employees .....	575	186 931	79 270	17 815	4 518
	Establishments with 10 to 14 employees .....	577	273 471	120 641	27 401	6 798
	Establishments with 15 to 19 employees .....	282	170 171	77 762	17 901	4 703
	Establishments with 20 to 49 employees .....	500	474 905	227 789	51 659	14 681
	Establishments with 50 to 99 employees .....	111	223 526	110 701	25 632	7 450
	Establishments with 100 employees or more .....	66	399 763	197 800	45 328	13 988
	Establishments not operated for the entire year .....	2 347	221 768	75 925	11 259	4 064
62411	Child & youth services					
	<b>All establishments</b> .....	<b>1 648</b>	<b>539 369</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	Establishments operated for the entire year .....	1 181	485 536	191 066	43 345	10 822
	Establishments with no employees .....	7	4 461	713	—	—
	Establishments with 1 employee .....	268	19 993	4 840	1 064	268
	Establishments with 2 employees .....	186	26 173	7 595	1 602	372
	Establishments with 3 or 4 employees .....	211	38 242	12 898	2 869	711
	Establishments with 5 or 6 employees .....	116	32 493	10 926	2 368	636
	Establishments with 7 to 9 employees .....	97	39 943	14 574	3 122	770
	Establishments with 10 to 14 employees .....	111	62 319	22 781	5 245	1 286
	Establishments with 15 to 19 employees .....	53	34 210	14 703	3 412	883
	Establishments with 20 to 49 employees .....	100	107 625	51 375	11 180	3 023
	Establishments with 50 to 99 employees .....	19	48 570	21 457	5 134	1 183
	Establishments with 100 employees or more .....	13	71 507	29 204	7 349	1 690
	Establishments not operated for the entire year .....	467	53 833	19 030	1 965	688
624110	Child & youth services					
	<b>All establishments</b> .....	<b>1 648</b>	<b>539 369</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	Establishments operated for the entire year .....	1 181	485 536	191 066	43 345	10 822
	Establishments with no employees .....	7	4 461	713	—	—
	Establishments with 1 employee .....	268	19 993	4 840	1 064	268
	Establishments with 2 employees .....	186	26 173	7 595	1 602	372
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	Establishments with 50 to 99 employees .....	19	48 570	21 457	5 134	1 183
	Establishments with 100 employees or more .....	13	71 507	29 204	7 349	1 690
	Establishments not operated for the entire year .....	467	53 833	19 030	1 965	688
62412	Services for the elderly & persons with disabilities					
	<b>All establishments</b> .....	<b>2 976</b>	<b>807 258</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	Establishments operated for the entire year .....	2 162	733 389	365 653	81 953	30 512
	Establishments with no employees .....	11	3 502	968	—	—
	Establishments with 1 employee .....	391	23 566	6 450	1 279	391
	Establishments with 2 employees .....	281	30 734	9 532	2 081	562
	Establishments with 3 or 4 employees .....	353	45 374	16 539	3 452	1 213
	Establishments with 5 or 6 employees .....	221	41 412	16 132	3 603	1 212
	Establishments with 7 to 9 employees .....	199	49 569	22 675	4 939	1 589
	Establishments with 10 to 14 employees .....	232	81 411	38 926	8 780	2 743
	Establishments with 15 to 19 employees .....	114	53 374	26 093	5 821	1 900
	Establishments with 20 to 49 employees .....	254	194 619	97 008	21 668	7 414
	Establishments with 50 to 99 employees .....	70	87 306	53 124	12 294	4 707
	Establishments with 100 employees or more .....	36	122 522	78 206	18 036	8 781
	Establishments not operated for the entire year .....	814	73 869	28 507	4 402	1 674
624120	Services for the elderly & persons with disabilities					
	<b>All establishments</b> .....	<b>2 976</b>	<b>807 258</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	Establishments operated for the entire year .....	2 162	733 389	365 653	81 953	30 512
	Establishments with no employees .....	11	3 502	968	—	—
	Establishments with 1 employee .....	391	23 566	6 450	1 279	391
	Establishments with 2 employees .....	281	30 734	9 532	2 081	562
	Establishments with 3 or 4 employees .....	353	45 374	16 539	3 452	1 213
	Establishments with 5 or 6 employees .....	221	41 412	16 132	3 603	1 212
	Establishments with 7 to 9 employees .....	199	49 569	22 675	4 939	1 589
	Establishments with 10 to 14 employees .....	232	81 411	38 926	8 780	2 743
	Establishments with 15 to 19 employees .....	114	53 374	26 093	5 821	1 900
	Establishments with 20 to 49 employees .....	254	194 619	97 008	21 668	7 414
	Establishments with 50 to 99 employees .....	70	87 306	53 124	12 294	4 707
	Establishments with 100 employees or more .....	36	122 522	78 206	18 036	8 781
	Establishments not operated for the entire year .....	814	73 869	28 507	4 402	1 674

See footnotes at end of table.

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**Con.**

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<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
62419	Other individual & family services					
	<b>All establishments</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	Establishments operated for the entire year .....	4 153	1 195 538	479 861	108 890	23 374
	Establishments with no employees .....	16	1 586	495	—	—
	Establishments with 1 employee .....	1 565	126 694	32 328	7 044	1 565
	Establishments with 2 employees .....	740	86 567	25 717	5 768	1 480
	Establishments with 3 or 4 employees .....	680	119 779	42 801	9 536	2 329
	Establishments with 5 or 6 employees .....	339	85 120	34 683	7 786	1 831
	Establishments with 7 to 9 employees .....	279	97 419	42 021	9 754	2 159
	Establishments with 10 to 14 employees .....	234	129 741	58 934	13 376	2 769
	Establishments with 15 to 19 employees .....	115	82 587	36 966	8 668	1 920
	Establishments with 20 to 49 employees .....	146	172 661	79 406	18 811	4 244
	Establishments with 50 to 99 employees .....	22	87 650	36 120	8 204	1 560
	Establishments with 100 employees or more .....	17	205 734	90 390	19 943	3 517
	Establishments not operated for the entire year .....	1 066	94 066	28 388	4 892	1 702
624190	Other individual & family services					
	<b>All establishments</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	Establishments operated for the entire year .....	4 153	1 195 538	479 861	108 890	23 374
	Establishments with no employees .....	16	1 586	495	—	—
	Establishments with 1 employee .....	1 565	126 694	32 328	7 044	1 565
	Establishments with 2 employees .....	740	86 567	25 717	5 768	1 480
	Establishments with 3 or 4 employees .....	680	119 779	42 801	9 536	2 329
	Establishments with 5 or 6 employees .....	339	85 120	34 683	7 786	1 831
	Establishments with 7 to 9 employees .....	279	97 419	42 021	9 754	2 159
	Establishments with 10 to 14 employees .....	234	129 741	58 934	13 376	2 769
	Establishments with 15 to 19 employees .....	115	82 587	36 966	8 668	1 920
	Establishments with 20 to 49 employees .....	146	172 661	79 406	18 811	4 244
	Establishments with 50 to 99 employees .....	22	87 650	36 120	8 204	1 560
	Establishments with 100 employees or more .....	17	205 734	90 390	19 943	3 517
	Establishments not operated for the entire year .....	1 066	94 066	28 388	4 892	1 702
6242	Community food & housing/emergency & other relief services					
	<b>All establishments</b> .....	<b>344</b>	<b>111 986</b>	<b>29 042</b>	<b>6 373</b>	<b>1 553</b>
	Establishments operated for the entire year .....	251	93 619	25 719	5 820	1 441
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	66	4 249	1 129	238	66
	Establishments with 2 employees .....	44	5 216	1 298	314	88
	Establishments with 3 or 4 employees .....	51	D	D	D	c
	Establishments with 5 or 6 employees .....	26	9 230	2 761	722	143
	Establishments with 7 to 9 employees .....	25	D	D	D	c
	Establishments with 10 to 14 employees .....	15	D	D	D	c
	Establishments with 15 to 19 employees .....	9	D	D	D	c
	Establishments with 20 to 49 employees .....	12	20 346	6 623	1 455	310
	Establishments with 50 to 99 employees .....	2	D	D	D	c
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	93	18 367	3 323	553	112
62421	Community food services					
	<b>All establishments</b> .....	<b>95</b>	<b>17 984</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	Establishments operated for the entire year .....	66	16 034	3 731	859	348
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	20	1 197	249	57	20
	Establishments with 2 employees .....	12	1 309	300	77	24
	Establishments with 3 or 4 employees .....	13	1 800	481	115	45
	Establishments with 5 or 6 employees .....	6	1 035	302	76	32
	Establishments with 7 to 9 employees .....	5	1 920	500	114	38
	Establishments with 10 to 14 employees .....	6	4 574	872	174	73
	Establishments with 15 to 19 employees .....	—	—	—	—	—
	Establishments with 20 to 49 employees .....	4	4 199	1 027	246	116
	Establishments with 50 to 99 employees .....	—	—	—	—	—
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	29	1 950	332	10	3
624210	Community food services					
	<b>All establishments</b> .....	<b>95</b>	<b>17 984</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	Establishments operated for the entire year .....	66	16 034	3 731	859	348
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	20	1 197	249	57	20
	Establishments with 2 employees .....	12	1 309	300	77	24
	Establishments with 3 or 4 employees .....	13	1 800	481	115	45
	Establishments with 5 or 6 employees .....	6	1 035	302	76	32
	Establishments with 7 to 9 employees .....	5	1 920	500	114	38
	Establishments with 10 to 14 employees .....	6	4 574	872	174	73
	Establishments with 15 to 19 employees .....	—	—	—	—	—
	Establishments with 20 to 49 employees .....	4	4 199	1 027	246	116
	Establishments with 50 to 99 employees .....	—	—	—	—	—
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	29	1 950	332	10	3

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
62422	Community housing services					
	<b>All establishments</b> .....	<b>167</b>	<b>74 092</b>	<b>20 845</b>	<b>4 764</b>	<b>962</b>
	Establishments operated for the entire year .....	126	62 298	18 595	4 237	864
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	28	2 024	594	120	28
	Establishments with 2 employees .....	23	2 656	730	176	46
	Establishments with 3 or 4 employees .....	23	D	D	D	b
	Establishments with 5 or 6 employees .....	13	4 994	1 771	498	72
	Establishments with 7 to 9 employees .....	15	D	D	D	c
	Establishments with 10 to 14 employees .....	6	D	D	D	b
	Establishments with 15 to 19 employees .....	7	D	D	D	c
	Establishments with 20 to 49 employees .....	8	16 147	5 596	1 209	194
	Establishments with 50 to 99 employees .....	2	D	D	D	c
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	41	11 794	2 250	527	98
624221	Temporary shelters					
	<b>All establishments</b> .....	<b>58</b>	<b>34 534</b>	<b>10 554</b>	<b>2 436</b>	<b>490</b>
	Establishments operated for the entire year .....	46	29 459	9 834	2 244	418
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	5	411	72	19	5
	Establishments with 2 employees .....	7	1 245	269	59	14
	Establishments with 3 or 4 employees .....	6	1 007	678	89	23
	Establishments with 5 or 6 employees .....	5	3 004	863	274	28
	Establishments with 7 to 9 employees .....	10	4 052	1 201	306	82
	Establishments with 10 to 14 employees .....	4	1 695	727	173	45
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	6	D	D	D	c
	Establishments with 50 to 99 employees .....	1	D	D	D	b
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	12	5 075	720	192	72
624229	Other community housing services					
	<b>All establishments</b> .....	<b>109</b>	<b>39 558</b>	<b>10 291</b>	<b>2 328</b>	<b>472</b>
	Establishments operated for the entire year .....	80	32 839	8 761	1 993	446
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	23	D	D	D	b
	Establishments with 2 employees .....	16	1 411	461	117	32
	Establishments with 3 or 4 employees .....	17	D	D	D	b
	Establishments with 5 or 6 employees .....	8	1 990	908	224	44
	Establishments with 7 to 9 employees .....	5	D	D	D	b
	Establishments with 10 to 14 employees .....	2	D	D	D	b
	Establishments with 15 to 19 employees .....	5	D	D	D	b
	Establishments with 20 to 49 employees .....	2	D	D	D	b
	Establishments with 50 to 99 employees .....	1	D	D	D	b
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	29	6 719	1 530	335	26
62423	Emergency & other relief services					
	<b>All establishments</b> .....	<b>82</b>	<b>19 910</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	Establishments operated for the entire year .....	59	15 287	3 393	724	229
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	18	1 028	286	61	18
	Establishments with 2 employees .....	9	1 251	268	61	18
	Establishments with 3 or 4 employees .....	15	4 777	781	146	52
	Establishments with 5 or 6 employees .....	7	3 201	688	148	39
	Establishments with 7 to 9 employees .....	5	2 462	412	85	37
	Establishments with 10 to 14 employees .....	3	D	D	D	b
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	—	—	—	—	—
	Establishments with 50 to 99 employees .....	—	—	—	—	—
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	23	4 623	741	16	11
624230	Emergency & other relief services					
	<b>All establishments</b> .....	<b>82</b>	<b>19 910</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	Establishments operated for the entire year .....	59	15 287	3 393	724	229
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	18	1 028	286	61	18
	Establishments with 2 employees .....	9	1 251	268	61	18
	Establishments with 3 or 4 employees .....	15	4 777	781	146	52
	Establishments with 5 or 6 employees .....	7	3 201	688	148	39
	Establishments with 7 to 9 employees .....	5	2 462	412	85	37
	Establishments with 10 to 14 employees .....	3	D	D	D	b
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	—	—	—	—	—
	Establishments with 50 to 99 employees .....	—	—	—	—	—
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	23	4 623	741	16	11

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
6243	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Establishments operated for the entire year .....	2 177	1 351 894	640 094	149 947	29 384
	Establishments with no employees .....	7	D	D	D	a
	Establishments with 1 employee .....	427	38 358	12 273	2 601	427
	Establishments with 2 employees .....	310	43 244	16 129	3 553	620
	Establishments with 3 or 4 employees .....	424	D	D	D	g
	Establishments with 5 or 6 employees .....	237	76 958	36 121	8 275	1 290
	Establishments with 7 to 9 employees .....	197	84 237	38 514	8 787	1 544
	Establishments with 10 to 14 employees .....	181	120 090	59 043	13 448	2 101
	Establishments with 15 to 19 employees .....	97	87 991	43 044	9 742	1 649
	Establishments with 20 to 49 employees .....	175	206 889	107 363	25 341	5 058
	Establishments with 50 to 99 employees .....	60	D	D	D	h
	Establishments with 100 employees or more .....	62	427 197	202 264	49 042	10 848
	Establishments not operated for the entire year .....	372	80 375	35 590	7 995	2 620
62431	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Establishments operated for the entire year .....	2 177	1 351 894	640 094	149 947	29 384
	Establishments with no employees .....	7	D	D	D	a
	Establishments with 1 employee .....	427	38 358	12 273	2 601	427
	Establishments with 2 employees .....	310	43 244	16 129	3 553	620
	Establishments with 3 or 4 employees .....	424	D	D	D	g
	Establishments with 5 or 6 employees .....	237	76 958	36 121	8 275	1 290
	Establishments with 7 to 9 employees .....	197	84 237	38 514	8 787	1 544
	Establishments with 10 to 14 employees .....	181	120 090	59 043	13 448	2 101
	Establishments with 15 to 19 employees .....	97	87 991	43 044	9 742	1 649
	Establishments with 20 to 49 employees .....	175	206 889	107 363	25 341	5 058
	Establishments with 50 to 99 employees .....	60	D	D	D	h
	Establishments with 100 employees or more .....	62	427 197	202 264	49 042	10 848
	Establishments not operated for the entire year .....	372	80 375	35 590	7 995	2 620
624310	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Establishments operated for the entire year .....	2 177	1 351 894	640 094	149 947	29 384
	Establishments with no employees .....	7	D	D	D	a
	Establishments with 1 employee .....	427	38 358	12 273	2 601	427
	Establishments with 2 employees .....	310	43 244	16 129	3 553	620
	Establishments with 3 or 4 employees .....	424	D	D	D	g
	Establishments with 5 or 6 employees .....	237	76 958	36 121	8 275	1 290
	Establishments with 7 to 9 employees .....	197	84 237	38 514	8 787	1 544
	Establishments with 10 to 14 employees .....	181	120 090	59 043	13 448	2 101
	Establishments with 15 to 19 employees .....	97	87 991	43 044	9 742	1 649
	Establishments with 20 to 49 employees .....	175	206 889	107 363	25 341	5 058
	Establishments with 50 to 99 employees .....	60	D	D	D	h
	Establishments with 100 employees or more .....	62	427 197	202 264	49 042	10 848
	Establishments not operated for the entire year .....	372	80 375	35 590	7 995	2 620
6244	Child day care services					
	<b>All establishments</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Establishments operated for the entire year .....	34 957	7 886 570	3 733 521	888 810	366 363
	Establishments with no employees .....	50	6 939	3 309	—	—
	Establishments with 1 employee .....	4 430	176 792	42 569	9 576	4 430
	Establishments with 2 employees .....	3 537	187 123	57 843	13 147	7 074
	Establishments with 3 or 4 employees .....	5 061	399 733	150 926	35 267	17 449
	Establishments with 5 or 6 employees .....	3 516	418 743	182 413	42 021	19 201
	Establishments with 7 to 9 employees .....	4 186	704 213	335 517	78 016	33 198
	Establishments with 10 to 14 employees .....	5 160	1 305 352	636 973	150 295	61 010
	Establishments with 15 to 19 employees .....	3 435	1 229 079	603 819	145 196	57 723
	Establishments with 20 to 49 employees .....	5 289	2 994 458	1 476 333	356 737	143 116
	Establishments with 50 to 99 employees .....	260	345 499	182 424	44 255	16 309
	Establishments with 100 employees or more .....	33	118 639	61 395	14 300	6 853
	Establishments not operated for the entire year .....	8 998	532 056	214 921	44 396	22 368
62441	Child day care services					
	<b>All establishments</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Establishments operated for the entire year .....	34 957	7 886 570	3 733 521	888 810	366 363
	Establishments with no employees .....	50	6 939	3 309	—	—
	Establishments with 1 employee .....	4 430	176 792	42 569	9 576	4 430
	Establishments with 2 employees .....	3 537	187 123	57 843	13 147	7 074
	Establishments with 3 or 4 employees .....	5 061	399 733	150 926	35 267	17 449
	Establishments with 5 or 6 employees .....	3 516	418 743	182 413	42 021	19 201
	Establishments with 7 to 9 employees .....	4 186	704 213	335 517	78 016	33 198
	Establishments with 10 to 14 employees .....	5 160	1 305 352	636 973	150 295	61 010
	Establishments with 15 to 19 employees .....	3 435	1 229 079	603 819	145 196	57 723
	Establishments with 20 to 49 employees .....	5 289	2 994 458	1 476 333	356 737	143 116
	Establishments with 50 to 99 employees .....	260	345 499	182 424	44 255	16 309
	Establishments with 100 employees or more .....	33	118 639	61 395	14 300	6 853
	Establishments not operated for the entire year .....	8 998	532 056	214 921	44 396	22 368

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
624410	Child day care services					
	<b>All establishments .....</b>	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Establishments operated for the entire year .....	34 957	7 886 570	3 733 521	888 810	366 363
	Establishments with no employees .....	50	6 939	3 309	—	—
	Establishments with 1 employee .....	4 430	176 792	42 569	9 576	4 430
	Establishments with 2 employees .....	3 537	187 123	57 843	13 147	7 074
	Establishments with 3 or 4 employees .....	5 061	399 733	150 926	35 267	17 449
	Establishments with 5 or 6 employees .....	3 516	418 743	182 413	42 021	19 201
	Establishments with 7 to 9 employees .....	4 186	704 213	335 517	78 016	33 198
	Establishments with 10 to 14 employees .....	5 160	1 305 352	636 973	150 295	61 010
	Establishments with 15 to 19 employees .....	3 435	1 229 079	603 819	145 196	57 723
	Establishments with 20 to 49 employees .....	5 289	2 994 458	1 476 333	356 737	143 116
	Establishments with 50 to 99 employees .....	260	345 499	182 424	44 255	16 309
	Establishments with 100 employees or more .....	33	118 639	61 395	14 300	6 853
	Establishments not operated for the entire year .....	8 998	532 056	214 921	44 396	22 368

<sup>1</sup>Based on the number of paid employees for the pay period including March 12.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>					
	<b>All establishments</b>	<b>114 784</b>	<b>466 451 794</b>	<b>195 949 352</b>	<b>47 859 474</b>	<b>7 329 811</b>
	Establishments operated for the entire year	107 002	462 925 829	194 328 687	47 420 340	7 246 119
	Establishments with no employees	90	24 265	8 192	—	—
	Establishments with 1 employee	7 949	461 112	147 575	32 836	7 949
	Establishments with 2 employees	7 484	748 194	260 197	59 476	14 968
	Establishments with 3 or 4 employees	12 323	2 059 108	777 001	180 259	42 804
	Establishments with 5 or 6 employees	10 345	2 480 803	1 024 875	242 419	56 736
	Establishments with 7 to 9 employees	11 915	3 876 334	1 689 018	399 023	94 555
	Establishments with 10 to 14 employees	13 810	6 303 291	2 824 298	671 450	162 461
	Establishments with 15 to 19 employees	7 939	5 161 479	2 327 364	554 994	133 335
	Establishments with 20 to 49 employees	16 759	21 069 134	9 184 374	2 196 617	506 218
	Establishments with 50 to 99 employees	7 114	27 125 979	9 346 985	2 253 375	500 349
	Establishments with 100 employees or more	11 274	393 616 130	166 738 808	40 829 891	5 726 744
	Establishments not operated for the entire year	7 782	3 525 965	1 620 665	439 134	83 692
<b>621</b>	<b>Ambulatory health care services</b>					
	<b>All establishments</b>	<b>15 181</b>	<b>45 428 453</b>	<b>17 884 218</b>	<b>4 393 734</b>	<b>669 335</b>
	Establishments operated for the entire year	14 529	44 995 906	17 669 651	4 327 946	659 205
	Establishments with no employees	15	2 819	1 479	—	—
	Establishments with 1 employee	650	43 902	14 022	3 139	650
	Establishments with 2 employees	724	93 767	33 545	7 702	1 448
	Establishments with 3 or 4 employees	1 323	294 254	117 700	27 494	4 590
	Establishments with 5 or 6 employees	1 093	348 554	149 661	35 542	5 990
	Establishments with 7 to 9 employees	1 378	599 182	278 192	64 941	10 935
	Establishments with 10 to 14 employees	1 659	1 080 360	485 704	115 510	19 551
	Establishments with 15 to 19 employees	1 170	1 053 684	482 597	114 862	19 749
	Establishments with 20 to 49 employees	3 366	6 045 458	2 642 126	642 593	105 101
	Establishments with 50 to 99 employees	1 695	12 862 283	3 109 786	763 867	117 746
	Establishments with 100 employees or more	1 456	22 571 643	10 354 839	2 552 296	373 445
	Establishments not operated for the entire year	652	432 547	214 567	65 788	10 130
<b>6214</b>	<b>Outpatient care centers</b>					
	<b>All establishments</b>	<b>9 940</b>	<b>31 561 321</b>	<b>11 157 881</b>	<b>2 742 077</b>	<b>346 501</b>
	Establishments operated for the entire year	9 509	31 266 117	11 019 343	2 701 099	341 195
	Establishments with no employees	4	D	D	D	a
	Establishments with 1 employee	423	D	D	D	e
	Establishments with 2 employees	489	56 317	23 058	5 291	978
	Establishments with 3 or 4 employees	986	201 727	89 815	20 976	3 437
	Establishments with 5 or 6 employees	846	270 841	120 318	28 661	4 635
	Establishments with 7 to 9 employees	1 047	468 298	222 846	52 391	8 298
	Establishments with 10 to 14 employees	1 175	780 726	368 377	87 745	13 775
	Establishments with 15 to 19 employees	786	724 801	349 944	83 503	13 287
	Establishments with 20 to 49 employees	2 168	4 180 157	1 854 858	453 495	67 019
	Establishments with 50 to 99 employees	950	10 725 238	2 078 975	511 493	66 450
	Establishments with 100 employees or more	635	13 835 716	5 902 282	1 455 660	162 893
	Establishments not operated for the entire year	431	295 204	138 538	40 978	5 306
<b>62141</b>	<b>Family planning centers</b>					
	<b>All establishments</b>	<b>1 390</b>	<b>668 027</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	Establishments operated for the entire year	1 336	661 346	293 284	71 170	13 915
	Establishments with no employees	2	D	D	D	a
	Establishments with 1 employee	166	D	D	D	c
	Establishments with 2 employees	164	14 478	5 764	1 282	328
	Establishments with 3 or 4 employees	269	44 574	18 674	4 402	928
	Establishments with 5 or 6 employees	173	45 472	19 066	4 571	937
	Establishments with 7 to 9 employees	175	70 449	28 481	6 498	1 393
	Establishments with 10 to 14 employees	142	73 035	32 423	7 717	1 643
	Establishments with 15 to 19 employees	75	52 829	23 518	5 558	1 265
	Establishments with 20 to 49 employees	139	183 718	91 572	22 937	4 208
	Establishments with 50 to 99 employees	23	94 801	36 991	9 102	1 512
	Establishments with 100 employees or more	8	75 051	34 487	8 591	1 535
	Establishments not operated for the entire year	54	6 681	2 821	773	185
<b>621410</b>	<b>Family planning centers</b>					
	<b>All establishments</b>	<b>1 390</b>	<b>668 027</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	Establishments operated for the entire year	1 336	661 346	293 284	71 170	13 915
	Establishments with no employees	2	D	D	D	a
	Establishments with 1 employee	166	D	D	D	c
	Establishments with 2 employees	164	14 478	5 764	1 282	328
	Establishments with 3 or 4 employees	269	44 574	18 674	4 402	928
	Establishments with 5 or 6 employees	173	45 472	19 066	4 571	937
	Establishments with 7 to 9 employees	175	70 449	28 481	6 498	1 393
	Establishments with 10 to 14 employees	142	73 035	32 423	7 717	1 643
	Establishments with 15 to 19 employees	75	52 829	23 518	5 558	1 265
	Establishments with 20 to 49 employees	139	183 718	91 572	22 937	4 208
	Establishments with 50 to 99 employees	23	94 801	36 991	9 102	1 512
	Establishments with 100 employees or more	8	75 051	34 487	8 591	1 535
	Establishments not operated for the entire year	54	6 681	2 821	773	185

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
62142	Outpatient mental health & substance abuse centers					
	<b>All establishments</b> .....	<b>3 646</b>	<b>4 714 846</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	Establishments operated for the entire year .....	3 477	4 646 775	2 383 314	571 436	100 333
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	100	D	D	D	c
	Establishments with 2 employees .....	150	17 962	7 764	1 768	300
	Establishments with 3 or 4 employees .....	341	59 423	28 996	6 527	1 200
	Establishments with 5 or 6 employees .....	323	88 507	43 509	10 223	1 769
	Establishments with 7 to 9 employees .....	393	149 569	77 811	18 351	3 146
	Establishments with 10 to 14 employees .....	484	259 242	134 034	31 713	5 678
	Establishments with 15 to 19 employees .....	333	253 459	135 362	32 050	5 624
	Establishments with 20 to 49 employees .....	824	1 220 700	612 320	148 898	25 311
	Establishments with 50 to 99 employees .....	333	1 106 740	556 907	133 469	22 831
	Establishments with 100 employees or more .....	195	1 485 364	784 055	187 916	34 374
	Establishments not operated for the entire year .....	169	68 071	35 746	8 414	1 763
621420	Outpatient mental health & substance abuse centers					
	<b>All establishments</b> .....	<b>3 646</b>	<b>4 714 846</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	Establishments operated for the entire year .....	3 477	4 646 775	2 383 314	571 436	100 333
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	100	D	D	D	c
	Establishments with 2 employees .....	150	17 962	7 764	1 768	300
	Establishments with 3 or 4 employees .....	341	59 423	28 996	6 527	1 200
	Establishments with 5 or 6 employees .....	323	88 507	43 509	10 223	1 769
	Establishments with 7 to 9 employees .....	393	149 569	77 811	18 351	3 146
	Establishments with 10 to 14 employees .....	484	259 242	134 034	31 713	5 678
	Establishments with 15 to 19 employees .....	333	253 459	135 362	32 050	5 624
	Establishments with 20 to 49 employees .....	824	1 220 700	612 320	148 898	25 311
	Establishments with 50 to 99 employees .....	333	1 106 740	556 907	133 469	22 831
	Establishments with 100 employees or more .....	195	1 485 364	784 055	187 916	34 374
	Establishments not operated for the entire year .....	169	68 071	35 746	8 414	1 763
62149	Other outpatient care centers					
	<b>All establishments</b> .....	<b>4 904</b>	<b>26 178 448</b>	<b>8 442 716</b>	<b>2 090 284</b>	<b>230 305</b>
	Establishments operated for the entire year .....	4 696	25 957 996	8 342 745	2 058 493	226 947
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	157	D	D	D	c
	Establishments with 2 employees .....	175	23 877	9 530	2 241	350
	Establishments with 3 or 4 employees .....	376	97 730	42 145	10 047	1 309
	Establishments with 5 or 6 employees .....	350	136 862	57 743	13 867	1 929
	Establishments with 7 to 9 employees .....	479	248 280	116 554	27 542	3 759
	Establishments with 10 to 14 employees .....	549	448 449	201 920	48 315	6 454
	Establishments with 15 to 19 employees .....	378	418 513	191 064	45 895	6 398
	Establishments with 20 to 49 employees .....	1 205	2 775 739	1 150 966	281 660	37 500
	Establishments with 50 to 99 employees .....	594	9 523 697	1 485 077	368 922	42 107
	Establishments with 100 employees or more .....	432	12 275 301	5 083 740	1 259 153	126 984
	Establishments not operated for the entire year .....	208	220 452	99 971	31 791	3 358
621491	HMO medical centers					
	<b>All establishments</b> .....	<b>510</b>	<b>12 289 824</b>	<b>1 985 165</b>	<b>517 887</b>	<b>47 218</b>
	Establishments operated for the entire year .....	497	12 274 609	1 979 276	517 155	47 130
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	2	D	D	D	a
	Establishments with 2 employees .....	3	1 311	399	91	6
	Establishments with 3 or 4 employees .....	10	3 347	1 468	387	37
	Establishments with 5 or 6 employees .....	21	11 880	4 326	1 029	110
	Establishments with 7 to 9 employees .....	21	16 036	6 870	1 635	166
	Establishments with 10 to 14 employees .....	20	D	D	D	c
	Establishments with 15 to 19 employees .....	20	42 543	12 333	3 107	328
	Establishments with 20 to 49 employees .....	121	D	D	D	h
	Establishments with 50 to 99 employees .....	163	D	D	D	j
	Establishments with 100 employees or more .....	116	4 138 238	1 235 918	325 875	29 840
	Establishments not operated for the entire year .....	13	15 215	5 889	732	88
621492	Kidney dialysis centers					
	<b>All establishments</b> .....	<b>261</b>	<b>583 703</b>	<b>193 376</b>	<b>46 942</b>	<b>6 638</b>
	Establishments operated for the entire year .....	244	571 977	189 062	44 994	6 371
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	2	D	D	D	a
	Establishments with 2 employees .....	1	D	D	D	a
	Establishments with 3 or 4 employees .....	10	4 503	990	230	33
	Establishments with 5 or 6 employees .....	11	5 435	1 798	451	61
	Establishments with 7 to 9 employees .....	27	19 236	6 067	1 451	210
	Establishments with 10 to 14 employees .....	41	40 298	12 831	2 949	483
	Establishments with 15 to 19 employees .....	31	42 435	13 402	3 124	521
	Establishments with 20 to 49 employees .....	95	293 126	91 069	21 746	3 030
	Establishments with 50 to 99 employees .....	22	111 507	43 291	10 204	1 473
	Establishments with 100 employees or more .....	4	54 983	19 419	4 797	556
	Establishments not operated for the entire year .....	17	11 726	4 314	1 948	267

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621493	Freestanding ambulatory surgical & emergency centers					
	<b>All establishments</b> .....	<b>313</b>	<b>672 979</b>	<b>261 599</b>	<b>61 643</b>	<b>8 121</b>
	Establishments operated for the entire year .....	287	640 260	247 916	59 384	7 734
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	9	799	255	41	9
	Establishments with 2 employees .....	7	4 162	464	138	14
	Establishments with 3 or 4 employees .....	11	2 827	1 080	283	36
	Establishments with 5 or 6 employees .....	16	6 698	3 167	760	92
	Establishments with 7 to 9 employees .....	30	16 471	6 816	1 555	238
	Establishments with 10 to 14 employees .....	42	36 564	18 006	4 118	497
	Establishments with 15 to 19 employees .....	30	36 468	15 560	3 761	508
	Establishments with 20 to 49 employees .....	109	266 003	101 852	24 620	3 311
	Establishments with 50 to 99 employees .....	25	137 015	52 473	12 940	1 614
	Establishments with 100 employees or more .....	8	133 253	48 243	11 168	1 415
	Establishments not operated for the entire year .....	26	32 719	13 683	2 259	387
621498	All other outpatient care centers					
	<b>All establishments</b> .....	<b>3 820</b>	<b>12 631 942</b>	<b>6 002 576</b>	<b>1 463 812</b>	<b>168 328</b>
	Establishments operated for the entire year .....	3 668	12 471 150	5 926 491	1 436 960	165 712
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	144	D	D	D	c
	Establishments with 2 employees .....	164	D	D	D	e
	Establishments with 3 or 4 employees .....	345	87 053	38 607	9 147	1 203
	Establishments with 5 or 6 employees .....	302	112 849	48 452	11 627	1 666
	Establishments with 7 to 9 employees .....	401	196 537	96 801	22 901	3 145
	Establishments with 10 to 14 employees .....	446	D	D	D	i
	Establishments with 15 to 19 employees .....	297	297 067	149 769	35 903	5 041
	Establishments with 20 to 49 employees .....	880	D	D	D	k
	Establishments with 50 to 99 employees .....	384	D	D	D	k
	Establishments with 100 employees or more .....	304	7 948 827	3 780 160	917 313	95 173
	Establishments not operated for the entire year .....	152	160 792	76 085	26 852	2 616
6216	Home health care services					
	<b>All establishments</b> .....	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Establishments operated for the entire year .....	3 241	9 987 803	5 357 442	1 311 554	263 205
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	80	D	D	D	b
	Establishments with 2 employees .....	79	8 237	3 004	672	158
	Establishments with 3 or 4 employees .....	134	27 458	11 311	2 617	461
	Establishments with 5 or 6 employees .....	116	32 200	14 146	3 204	636
	Establishments with 7 to 9 employees .....	187	72 423	33 482	7 470	1 495
	Establishments with 10 to 14 employees .....	285	164 168	71 741	16 930	3 425
	Establishments with 15 to 19 employees .....	211	180 580	81 020	19 485	3 549
	Establishments with 20 to 49 employees .....	815	1 205 518	570 241	136 959	26 429
	Establishments with 50 to 99 employees .....	631	1 671 793	863 372	212 390	43 513
	Establishments with 100 employees or more .....	702	6 619 409	3 706 424	911 460	183 459
	Establishments not operated for the entire year .....	134	116 440	68 730	22 751	4 279
62161	Home health care services					
	<b>All establishments</b> .....	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Establishments operated for the entire year .....	3 241	9 987 803	5 357 442	1 311 554	263 205
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	80	D	D	D	b
	Establishments with 2 employees .....	79	8 237	3 004	672	158
	Establishments with 3 or 4 employees .....	134	27 458	11 311	2 617	461
	Establishments with 5 or 6 employees .....	116	32 200	14 146	3 204	636
	Establishments with 7 to 9 employees .....	187	72 423	33 482	7 470	1 495
	Establishments with 10 to 14 employees .....	285	164 168	71 741	16 930	3 425
	Establishments with 15 to 19 employees .....	211	180 580	81 020	19 485	3 549
	Establishments with 20 to 49 employees .....	815	1 205 518	570 241	136 959	26 429
	Establishments with 50 to 99 employees .....	631	1 671 793	863 372	212 390	43 513
	Establishments with 100 employees or more .....	702	6 619 409	3 706 424	911 460	183 459
	Establishments not operated for the entire year .....	134	116 440	68 730	22 751	4 279
621610	Home health care services					
	<b>All establishments</b> .....	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Establishments operated for the entire year .....	3 241	9 987 803	5 357 442	1 311 554	263 205
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	80	D	D	D	b
	Establishments with 2 employees .....	79	8 237	3 004	672	158
	Establishments with 3 or 4 employees .....	134	27 458	11 311	2 617	461
	Establishments with 5 or 6 employees .....	116	32 200	14 146	3 204	636
	Establishments with 7 to 9 employees .....	187	72 423	33 482	7 470	1 495
	Establishments with 10 to 14 employees .....	285	164 168	71 741	16 930	3 425
	Establishments with 15 to 19 employees .....	211	180 580	81 020	19 485	3 549
	Establishments with 20 to 49 employees .....	815	1 205 518	570 241	136 959	26 429
	Establishments with 50 to 99 employees .....	631	1 671 793	863 372	212 390	43 513
	Establishments with 100 employees or more .....	702	6 619 409	3 706 424	911 460	183 459
	Establishments not operated for the entire year .....	134	116 440	68 730	22 751	4 279

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
6219	Other ambulatory health care services					
	<b>All establishments</b> .....	<b>1 866</b>	<b>3 762 889</b>	<b>1 300 165</b>	<b>317 352</b>	<b>55 350</b>
	Establishments operated for the entire year .....	1 779	3 741 986	1 292 866	315 293	54 805
	Establishments with no employees .....	10	1 239	184	—	—
	Establishments with 1 employee .....	147	17 169	3 746	888	147
	Establishments with 2 employees .....	156	29 213	7 483	1 739	312
	Establishments with 3 or 4 employees .....	203	65 069	16 574	3 901	692
	Establishments with 5 or 6 employees .....	131	45 513	15 197	3 677	719
	Establishments with 7 to 9 employees .....	144	58 461	21 864	5 080	1 142
	Establishments with 10 to 14 employees .....	199	135 466	45 586	10 835	2 351
	Establishments with 15 to 19 employees .....	173	148 303	51 633	11 874	2 913
	Establishments with 20 to 49 employees .....	383	659 783	217 027	52 139	11 653
	Establishments with 50 to 99 employees .....	114	465 252	167 439	39 984	7 783
	Establishments with 100 employees or more .....	119	2 116 518	746 133	185 176	27 093
	Establishments not operated for the entire year .....	87	20 903	7 299	2 059	545
62191	Ambulance services					
	<b>All establishments</b> .....	<b>1 032</b>	<b>820 674</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	Establishments operated for the entire year .....	972	807 563	314 709	74 868	20 738
	Establishments with no employees .....	9	D	D	D	a
	Establishments with 1 employee .....	80	D	D	D	b
	Establishments with 2 employees .....	77	12 393	2 706	583	154
	Establishments with 3 or 4 employees .....	92	22 220	5 491	1 215	308
	Establishments with 5 or 6 employees .....	60	13 806	4 836	1 190	330
	Establishments with 7 to 9 employees .....	90	27 525	10 993	2 467	719
	Establishments with 10 to 14 employees .....	117	41 747	16 580	3 907	1 377
	Establishments with 15 to 19 employees .....	116	56 767	23 558	5 430	1 955
	Establishments with 20 to 49 employees .....	246	249 450	91 378	21 625	7 139
	Establishments with 50 to 99 employees .....	60	138 761	61 266	14 576	3 982
	Establishments with 100 employees or more .....	25	234 263	96 255	23 530	4 694
	Establishments not operated for the entire year .....	60	13 111	4 861	1 400	434
621910	Ambulance services					
	<b>All establishments</b> .....	<b>1 032</b>	<b>820 674</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	Establishments operated for the entire year .....	972	807 563	314 709	74 868	20 738
	Establishments with no employees .....	9	D	D	D	a
	Establishments with 1 employee .....	80	D	D	D	b
	Establishments with 2 employees .....	77	12 393	2 706	583	154
	Establishments with 3 or 4 employees .....	92	22 220	5 491	1 215	308
	Establishments with 5 or 6 employees .....	60	13 806	4 836	1 190	330
	Establishments with 7 to 9 employees .....	90	27 525	10 993	2 467	719
	Establishments with 10 to 14 employees .....	117	41 747	16 580	3 907	1 377
	Establishments with 15 to 19 employees .....	116	56 767	23 558	5 430	1 955
	Establishments with 20 to 49 employees .....	246	249 450	91 378	21 625	7 139
	Establishments with 50 to 99 employees .....	60	138 761	61 266	14 576	3 982
	Establishments with 100 employees or more .....	25	234 263	96 255	23 530	4 694
	Establishments not operated for the entire year .....	60	13 111	4 861	1 400	434
62199	All other ambulatory health care services					
	<b>All establishments</b> .....	<b>834</b>	<b>2 942 215</b>	<b>980 595</b>	<b>241 084</b>	<b>34 178</b>
	Establishments operated for the entire year .....	807	2 934 423	978 157	240 425	34 067
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	67	D	D	D	b
	Establishments with 2 employees .....	79	16 820	4 777	1 156	158
	Establishments with 3 or 4 employees .....	111	42 849	11 083	2 686	384
	Establishments with 5 or 6 employees .....	71	31 707	10 361	2 487	389
	Establishments with 7 to 9 employees .....	54	30 936	10 871	2 613	423
	Establishments with 10 to 14 employees .....	82	93 719	29 006	6 928	974
	Establishments with 15 to 19 employees .....	57	91 536	28 075	6 444	958
	Establishments with 20 to 49 employees .....	137	410 333	125 649	30 514	4 514
	Establishments with 50 to 99 employees .....	54	326 491	106 173	25 408	3 801
	Establishments with 100 employees or more .....	94	1 882 255	649 878	161 646	22 399
	Establishments not operated for the entire year .....	27	7 792	2 438	659	111
621991	Blood & organ banks					
	<b>All establishments</b> .....	<b>726</b>	<b>2 851 025</b>	<b>943 507</b>	<b>232 177</b>	<b>32 731</b>
	Establishments operated for the entire year .....	709	2 843 608	941 152	231 542	32 630
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	52	D	D	D	b
	Establishments with 2 employees .....	65	13 318	3 781	936	130
	Establishments with 3 or 4 employees .....	88	36 666	9 113	2 259	306
	Establishments with 5 or 6 employees .....	64	28 747	9 178	2 246	350
	Establishments with 7 to 9 employees .....	48	28 332	9 621	2 301	375
	Establishments with 10 to 14 employees .....	70	85 292	25 922	6 148	839
	Establishments with 15 to 19 employees .....	51	86 153	25 790	5 936	859
	Establishments with 20 to 49 employees .....	127	375 844	117 075	28 462	4 223
	Establishments with 50 to 99 employees .....	51	320 839	103 407	24 561	3 592
	Establishments with 100 employees or more .....	93	D	D	D	j
	Establishments not operated for the entire year .....	17	7 417	2 355	635	101

See footnotes at end of table.

Table 2b. **Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621999	All other miscellaneous ambulatory health care services					
	<b>All establishments</b> .....	<b>108</b>	<b>91 190</b>	<b>37 088</b>	<b>8 907</b>	<b>1 447</b>
	Establishments operated for the entire year .....	98	90 815	37 005	8 883	1 437
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	15	D	D	D	a
	Establishments with 2 employees .....	14	3 502	996	220	28
	Establishments with 3 or 4 employees .....	23	6 183	1 970	427	78
	Establishments with 5 or 6 employees .....	7	2 960	1 183	241	39
	Establishments with 7 to 9 employees .....	6	2 604	1 250	312	48
	Establishments with 10 to 14 employees .....	12	8 427	3 084	780	135
	Establishments with 15 to 19 employees .....	6	5 383	2 285	508	99
	Establishments with 20 to 49 employees .....	10	34 489	8 574	2 052	291
	Establishments with 50 to 99 employees .....	3	5 652	2 766	847	209
	Establishments with 100 employees or more .....	1	D	D	D	e
	Establishments not operated for the entire year .....	10	375	83	24	10
<b>622</b>	<b>Hospitals</b>					
	<b>All establishments</b> .....	<b>5 340</b>	<b>339 031 933</b>	<b>141 909 969</b>	<b>34 813 427</b>	<b>4 421 454</b>
	Establishments operated for the entire year .....	5 267	337 054 150	141 010 023	34 555 606	4 386 735
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	1	D	D	D	a
	Establishments with 3 or 4 employees .....	1	D	D	D	a
	Establishments with 5 or 6 employees .....	1	D	D	D	a
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	3	2 357	1 018	232	37
	Establishments with 15 to 19 employees .....	8	12 361	5 569	1 376	135
	Establishments with 20 to 49 employees .....	85	192 307	76 343	18 520	3 106
	Establishments with 50 to 99 employees .....	431	1 697 987	739 142	178 316	32 781
	Establishments with 100 employees or more .....	4 737	335 148 351	140 187 610	34 357 076	4 350 665
	Establishments not operated for the entire year .....	73	1 977 783	899 946	257 821	34 719
6221	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Establishments operated for the entire year .....	4 634	318 078 782	130 224 152	31 867 907	4 073 343
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	2	D	D	D	b
	Establishments with 15 to 19 employees .....	5	D	D	D	b
	Establishments with 20 to 49 employees .....	66	150 961	57 895	13 803	2 447
	Establishments with 50 to 99 employees .....	378	1 454 311	629 514	152 507	28 848
	Establishments with 100 employees or more .....	4 183	316 463 657	129 533 232	31 700 735	4 041 937
	Establishments not operated for the entire year .....	61	1 841 601	829 405	229 763	31 991
62211	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Establishments operated for the entire year .....	4 634	318 078 782	130 224 152	31 867 907	4 073 343
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	2	D	D	D	b
	Establishments with 15 to 19 employees .....	5	D	D	D	b
	Establishments with 20 to 49 employees .....	66	150 961	57 895	13 803	2 447
	Establishments with 50 to 99 employees .....	378	1 454 311	629 514	152 507	28 848
	Establishments with 100 employees or more .....	4 183	316 463 657	129 533 232	31 700 735	4 041 937
	Establishments not operated for the entire year .....	61	1 841 601	829 405	229 763	31 991
622110	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Establishments operated for the entire year .....	4 634	318 078 782	130 224 152	31 867 907	4 073 343
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	2	D	D	D	b
	Establishments with 15 to 19 employees .....	5	D	D	D	b
	Establishments with 20 to 49 employees .....	66	150 961	57 895	13 803	2 447
	Establishments with 50 to 99 employees .....	378	1 454 311	629 514	152 507	28 848
	Establishments with 100 employees or more .....	4 183	316 463 657	129 533 232	31 700 735	4 041 937
	Establishments not operated for the entire year .....	61	1 841 601	829 405	229 763	31 991

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>622</b>	<b>Hospitals—Con.</b>					
6221101	General medical & surgical hospitals, government					
	<b>All establishments</b> .....	<b>1 591</b>	<b>77 024 061</b>	<b>34 435 423</b>	<b>8 502 567</b>	<b>995 310</b>
	Establishments operated for the entire year .....	1 570	76 711 512	34 307 497	8 466 227	990 175
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	1	D	D	D	a
	Establishments with 15 to 19 employees .....	1	D	D	D	a
	Establishments with 20 to 49 employees .....	40	D	D	D	g
	Establishments with 50 to 99 employees .....	250	949 403	412 220	101 718	18 860
	Establishments with 100 employees or more .....	1 278	75 687 108	33 858 529	8 355 905	969 764
	Establishments not operated for the entire year .....	21	312 549	127 926	36 340	5 135
6221102	General medical & surgical hospitals (except government)					
	<b>All establishments</b> .....	<b>3 104</b>	<b>242 896 322</b>	<b>96 618 134</b>	<b>23 595 103</b>	<b>3 110 024</b>
	Establishments operated for the entire year .....	3 064	241 367 270	95 916 655	23 401 680	3 083 168
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	1	D	D	D	a
	Establishments with 15 to 19 employees .....	4	D	D	D	b
	Establishments with 20 to 49 employees .....	26	D	D	D	f
	Establishments with 50 to 99 employees .....	128	504 908	217 294	50 789	9 988
	Establishments with 100 employees or more .....	2 905	240 776 549	95 674 703	23 344 830	3 072 173
	Establishments not operated for the entire year .....	40	1 529 052	701 479	193 423	26 856
6222	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Establishments operated for the entire year .....	403	10 589 660	6 933 517	1 721 649	199 272
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	1	D	D	D	a
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	1	D	D	D	a
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	1	D	D	D	a
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	14	D	D	D	e
	Establishments with 50 to 99 employees .....	32	135 244	64 407	15 213	2 380
	Establishments with 100 employees or more .....	352	10 423 455	6 854 476	1 702 699	196 355
	Establishments not operated for the entire year .....	9	98 883	49 017	18 302	1 742
62221	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Establishments operated for the entire year .....	403	10 589 660	6 933 517	1 721 649	199 272
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	1	D	D	D	a
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	1	D	D	D	a
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	1	D	D	D	a
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	14	D	D	D	e
	Establishments with 50 to 99 employees .....	32	135 244	64 407	15 213	2 380
	Establishments with 100 employees or more .....	352	10 423 455	6 854 476	1 702 699	196 355
	Establishments not operated for the entire year .....	9	98 883	49 017	18 302	1 742
622210	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Establishments operated for the entire year .....	403	10 589 660	6 933 517	1 721 649	199 272
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	1	D	D	D	a
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	1	D	D	D	a
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	1	D	D	D	a
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	14	D	D	D	e
	Establishments with 50 to 99 employees .....	32	135 244	64 407	15 213	2 380
	Establishments with 100 employees or more .....	352	10 423 455	6 854 476	1 702 699	196 355
	Establishments not operated for the entire year .....	9	98 883	49 017	18 302	1 742

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>622</b>	<b>Hospitals—Con.</b>					
6222101	Psychiatric & substance abuse hospitals, government					
	<b>All establishments</b> .....	<b>262</b>	<b>8 849 818</b>	<b>6 009 314</b>	<b>1 504 071</b>	<b>167 045</b>
	Establishments operated for the entire year .....	257	8 807 684	5 983 164	1 494 130	166 369
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	1	D	D	D	a
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	1	D	D	D	a
	Establishments with 15 to 19 employees .....	—	—	—	—	—
	Establishments with 20 to 49 employees .....	2	D	D	D	b
	Establishments with 50 to 99 employees .....	7	27 593	15 041	3 665	509
	Establishments with 100 employees or more .....	246	8 775 909	5 965 099	1 489 699	165 764
	Establishments not operated for the entire year .....	5	42 134	26 150	9 941	676
6222102	Psychiatric & substance abuse hospitals (except government)					
	<b>All establishments</b> .....	<b>150</b>	<b>1 838 725</b>	<b>973 220</b>	<b>235 880</b>	<b>33 969</b>
	Establishments operated for the entire year .....	146	1 781 976	950 353	227 519	32 903
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	1	D	D	D	a
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	—	—	—	—	—
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	12	D	D	D	e
	Establishments with 50 to 99 employees .....	25	107 651	49 366	11 548	1 871
	Establishments with 100 employees or more .....	106	1 647 546	889 377	213 000	30 591
	Establishments not operated for the entire year .....	4	56 749	22 867	8 361	1 066
6223	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Establishments operated for the entire year .....	230	8 385 708	3 852 354	966 050	114 120
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	1	D	D	D	a
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	—	—	—	—	—
	Establishments with 15 to 19 employees .....	1	D	D	D	a
	Establishments with 20 to 49 employees .....	5	D	D	D	c
	Establishments with 50 to 99 employees .....	21	108 432	45 221	10 596	1 553
	Establishments with 100 employees or more .....	202	8 261 239	3 799 902	953 642	112 373
	Establishments not operated for the entire year .....	3	37 299	21 524	9 756	986
62231	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Establishments operated for the entire year .....	230	8 385 708	3 852 354	966 050	114 120
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	1	D	D	D	a
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	—	—	—	—	—
	Establishments with 15 to 19 employees .....	1	D	D	D	a
	Establishments with 20 to 49 employees .....	5	D	D	D	c
	Establishments with 50 to 99 employees .....	21	108 432	45 221	10 596	1 553
	Establishments with 100 employees or more .....	202	8 261 239	3 799 902	953 642	112 373
	Establishments not operated for the entire year .....	3	37 299	21 524	9 756	986
622310	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Establishments operated for the entire year .....	230	8 385 708	3 852 354	966 050	114 120
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	1	D	D	D	a
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	—	—	—	—	—
	Establishments with 15 to 19 employees .....	1	D	D	D	a
	Establishments with 20 to 49 employees .....	5	D	D	D	c
	Establishments with 50 to 99 employees .....	21	108 432	45 221	10 596	1 553
	Establishments with 100 employees or more .....	202	8 261 239	3 799 902	953 642	112 373
	Establishments not operated for the entire year .....	3	37 299	21 524	9 756	986

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NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities</b>					
	<b>All establishments</b> .....	<b>24 526</b>	<b>37 235 108</b>	<b>17 526 707</b>	<b>4 225 588</b>	<b>985 878</b>
	Establishments operated for the entire year .....	23 629	36 909 206	17 369 100	4 189 529	975 281
	Establishments with no employees .....	7	5 649	2 611	—	—
	Establishments with 1 employee .....	826	42 714	15 289	3 291	826
	Establishments with 2 employees .....	831	D	D	D	g
	Establishments with 3 or 4 employees .....	1 959	D	D	D	i
	Establishments with 5 or 6 employees .....	2 285	D	D	D	j
	Establishments with 7 to 9 employees .....	3 387	963 787	465 280	110 882	26 972
	Establishments with 10 to 14 employees .....	3 902	1 533 642	743 344	178 074	45 687
	Establishments with 15 to 19 employees .....	1 886	1 061 801	507 204	121 592	31 526
	Establishments with 20 to 49 employees .....	3 491	3 657 746	1 696 590	405 462	104 736
	Establishments with 50 to 99 employees .....	2 028	5 208 942	2 469 039	592 315	148 008
	Establishments with 100 employees or more .....	3 027	23 568 968	11 081 038	2 687 025	596 311
	Establishments not operated for the entire year .....	897	325 902	157 607	36 059	10 597
6231	Nursing care facilities					
	<b>All establishments</b> .....	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Establishments operated for the entire year .....	3 014	15 112 577	7 332 115	1 782 096	392 787
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	20	D	D	D	b
	Establishments with 2 employees .....	18	1 631	559	127	36
	Establishments with 3 or 4 employees .....	33	5 119	2 094	517	119
	Establishments with 5 or 6 employees .....	31	6 427	3 448	827	170
	Establishments with 7 to 9 employees .....	55	14 082	7 965	1 955	438
	Establishments with 10 to 14 employees .....	80	40 236	17 419	4 196	938
	Establishments with 15 to 19 employees .....	42	31 009	13 391	3 025	699
	Establishments with 20 to 49 employees .....	264	358 891	161 446	38 425	9 509
	Establishments with 50 to 99 employees .....	878	2 196 125	1 063 565	256 273	66 545
	Establishments with 100 employees or more .....	1 591	12 453 876	6 059 885	1 476 657	314 313
	Establishments not operated for the entire year .....	74	136 135	63 875	12 512	3 852
62311	Nursing care facilities					
	<b>All establishments</b> .....	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Establishments operated for the entire year .....	3 014	15 112 577	7 332 115	1 782 096	392 787
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	20	D	D	D	b
	Establishments with 2 employees .....	18	1 631	559	127	36
	Establishments with 3 or 4 employees .....	33	5 119	2 094	517	119
	Establishments with 5 or 6 employees .....	31	6 427	3 448	827	170
	Establishments with 7 to 9 employees .....	55	14 082	7 965	1 955	438
	Establishments with 10 to 14 employees .....	80	40 236	17 419	4 196	938
	Establishments with 15 to 19 employees .....	42	31 009	13 391	3 025	699
	Establishments with 20 to 49 employees .....	264	358 891	161 446	38 425	9 509
	Establishments with 50 to 99 employees .....	878	2 196 125	1 063 565	256 273	66 545
	Establishments with 100 employees or more .....	1 591	12 453 876	6 059 885	1 476 657	314 313
	Establishments not operated for the entire year .....	74	136 135	63 875	12 512	3 852
623110	Nursing care facilities					
	<b>All establishments</b> .....	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Establishments operated for the entire year .....	3 014	15 112 577	7 332 115	1 782 096	392 787
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	20	D	D	D	b
	Establishments with 2 employees .....	18	1 631	559	127	36
	Establishments with 3 or 4 employees .....	33	5 119	2 094	517	119
	Establishments with 5 or 6 employees .....	31	6 427	3 448	827	170
	Establishments with 7 to 9 employees .....	55	14 082	7 965	1 955	438
	Establishments with 10 to 14 employees .....	80	40 236	17 419	4 196	938
	Establishments with 15 to 19 employees .....	42	31 009	13 391	3 025	699
	Establishments with 20 to 49 employees .....	264	358 891	161 446	38 425	9 509
	Establishments with 50 to 99 employees .....	878	2 196 125	1 063 565	256 273	66 545
	Establishments with 100 employees or more .....	1 591	12 453 876	6 059 885	1 476 657	314 313
	Establishments not operated for the entire year .....	74	136 135	63 875	12 512	3 852
6232	Residential mental retardation/health & substance abuse facility					
	<b>All establishments</b> .....	<b>12 940</b>	<b>7 973 358</b>	<b>4 126 209</b>	<b>990 449</b>	<b>246 083</b>
	Establishments operated for the entire year .....	12 482	7 884 895	4 081 006	980 017	243 017
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	495	D	D	D	e
	Establishments with 2 employees .....	484	40 789	17 715	4 052	968
	Establishments with 3 or 4 employees .....	1 269	179 638	85 970	20 071	4 495
	Establishments with 5 or 6 employees .....	1 615	322 828	161 701	38 201	8 911
	Establishments with 7 to 9 employees .....	2 357	620 967	318 854	76 395	18 738
	Establishments with 10 to 14 employees .....	2 586	936 677	481 352	115 330	30 113
	Establishments with 15 to 19 employees .....	1 166	616 592	307 998	74 508	19 440
	Establishments with 20 to 49 employees .....	1 654	1 546 743	758 006	181 727	47 051
	Establishments with 50 to 99 employees .....	446	977 259	521 405	124 924	31 155
	Establishments with 100 employees or more .....	409	2 618 431	1 418 411	342 801	81 651
	Establishments not operated for the entire year .....	458	88 463	45 203	10 432	3 066

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>					
62321	Residential mental retardation facilities					
	<b>All establishments</b> .....	<b>9 287</b>	<b>5 270 174</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	Establishments operated for the entire year .....	8 986	5 226 144	2 768 704	661 484	174 698
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	300	12 054	4 802	1 074	300
	Establishments with 2 employees .....	334	25 346	12 090	2 748	668
	Establishments with 3 or 4 employees .....	969	D	D	D	h
	Establishments with 5 or 6 employees .....	1 266	238 352	123 133	29 053	6 973
	Establishments with 7 to 9 employees .....	1 818	451 974	237 610	57 083	14 398
	Establishments with 10 to 14 employees .....	1 889	635 880	335 927	80 574	21 934
	Establishments with 15 to 19 employees .....	820	387 118	200 133	48 836	13 635
	Establishments with 20 to 49 employees .....	985	808 746	403 258	96 088	27 601
	Establishments with 50 to 99 employees .....	289	571 091	310 259	74 007	20 670
	Establishments with 100 employees or more .....	316	1 969 276	1 077 526	257 016	65 089
	Establishments not operated for the entire year .....	301	44 030	22 418	3 730	1 223
623210	Residential mental retardation facilities					
	<b>All establishments</b> .....	<b>9 287</b>	<b>5 270 174</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	Establishments operated for the entire year .....	8 986	5 226 144	2 768 704	661 484	174 698
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	300	12 054	4 802	1 074	300
	Establishments with 2 employees .....	334	25 346	12 090	2 748	668
	Establishments with 3 or 4 employees .....	969	D	D	D	h
	Establishments with 5 or 6 employees .....	1 266	238 352	123 133	29 053	6 973
	Establishments with 7 to 9 employees .....	1 818	451 974	237 610	57 083	14 398
	Establishments with 10 to 14 employees .....	1 889	635 880	335 927	80 574	21 934
	Establishments with 15 to 19 employees .....	820	387 118	200 133	48 836	13 635
	Establishments with 20 to 49 employees .....	985	808 746	403 258	96 088	27 601
	Establishments with 50 to 99 employees .....	289	571 091	310 259	74 007	20 670
	Establishments with 100 employees or more .....	316	1 969 276	1 077 526	257 016	65 089
	Establishments not operated for the entire year .....	301	44 030	22 418	3 730	1 223
62322	Residential mental health & substance abuse facilities					
	<b>All establishments</b> .....	<b>3 653</b>	<b>2 703 184</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	Establishments operated for the entire year .....	3 496	2 658 751	1 312 302	318 533	68 319
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	195	D	D	D	c
	Establishments with 2 employees .....	150	15 443	5 625	1 304	300
	Establishments with 3 or 4 employees .....	300	53 331	22 004	5 066	1 065
	Establishments with 5 or 6 employees .....	349	84 476	38 568	9 148	1 938
	Establishments with 7 to 9 employees .....	539	168 993	81 244	19 312	4 340
	Establishments with 10 to 14 employees .....	697	300 797	145 425	34 756	8 179
	Establishments with 15 to 19 employees .....	346	229 474	107 865	25 672	5 805
	Establishments with 20 to 49 employees .....	669	737 997	354 748	85 639	19 450
	Establishments with 50 to 99 employees .....	157	406 168	211 146	50 917	10 485
	Establishments with 100 employees or more .....	93	649 155	340 885	85 785	16 562
	Establishments not operated for the entire year .....	157	44 433	22 785	6 702	1 843
623220	Residential mental health & substance abuse facilities					
	<b>All establishments</b> .....	<b>3 653</b>	<b>2 703 184</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	Establishments operated for the entire year .....	3 496	2 658 751	1 312 302	318 533	68 319
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	195	D	D	D	c
	Establishments with 2 employees .....	150	15 443	5 625	1 304	300
	Establishments with 3 or 4 employees .....	300	53 331	22 004	5 066	1 065
	Establishments with 5 or 6 employees .....	349	84 476	38 568	9 148	1 938
	Establishments with 7 to 9 employees .....	539	168 993	81 244	19 312	4 340
	Establishments with 10 to 14 employees .....	697	300 797	145 425	34 756	8 179
	Establishments with 15 to 19 employees .....	346	229 474	107 865	25 672	5 805
	Establishments with 20 to 49 employees .....	669	737 997	354 748	85 639	19 450
	Establishments with 50 to 99 employees .....	157	406 168	211 146	50 917	10 485
	Establishments with 100 employees or more .....	93	649 155	340 885	85 785	16 562
	Establishments not operated for the entire year .....	157	44 433	22 785	6 702	1 843
6233	Community care facilities for the elderly					
	<b>All establishments</b> .....	<b>3 951</b>	<b>9 304 097</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	Establishments operated for the entire year .....	3 783	9 255 676	3 720 461	893 808	223 966
	Establishments with no employees .....	4	557	186	—	—
	Establishments with 1 employee .....	182	10 623	3 183	662	182
	Establishments with 2 employees .....	158	15 306	4 415	1 006	316
	Establishments with 3 or 4 employees .....	285	53 176	16 455	3 720	1 008
	Establishments with 5 or 6 employees .....	264	66 476	23 463	5 426	1 451
	Establishments with 7 to 9 employees .....	335	117 917	42 042	10 010	2 665
	Establishments with 10 to 14 employees .....	437	190 621	73 916	17 705	5 180
	Establishments with 15 to 19 employees .....	235	142 011	56 494	13 315	3 955
	Establishments with 20 to 49 employees .....	685	754 767	305 175	72 470	21 377
	Establishments with 50 to 99 employees .....	398	1 163 369	470 762	112 451	29 020
	Establishments with 100 employees or more .....	800	6 740 853	2 724 370	657 043	158 812
	Establishments not operated for the entire year .....	168	48 421	21 373	5 760	2 045

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>					
62331	Community care facilities for the elderly					
	<b>All establishments</b> .....	<b>3 951</b>	<b>9 304 097</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	Establishments operated for the entire year .....	3 783	9 255 676	3 720 461	893 808	223 966
	Establishments with no employees .....	4	557	186	—	—
	Establishments with 1 employee .....	182	10 623	3 183	662	182
	Establishments with 2 employees .....	158	15 306	4 415	1 006	316
	Establishments with 3 or 4 employees .....	285	53 176	16 455	3 720	1 008
	Establishments with 5 or 6 employees .....	264	66 476	23 463	5 426	1 451
	Establishments with 7 to 9 employees .....	335	117 917	42 042	10 010	2 665
	Establishments with 10 to 14 employees .....	437	190 621	73 916	17 705	5 180
	Establishments with 15 to 19 employees .....	235	142 011	56 494	13 315	3 955
	Establishments with 20 to 49 employees .....	685	754 767	305 175	72 470	21 377
	Establishments with 50 to 99 employees .....	398	1 163 369	470 762	112 451	29 020
	Establishments with 100 employees or more .....	800	6 740 853	2 724 370	657 043	158 812
	Establishments not operated for the entire year .....	168	48 421	21 373	5 760	2 045
623311	Continuing care retirement communities					
	<b>All establishments</b> .....	<b>1 282</b>	<b>7 300 126</b>	<b>2 922 239</b>	<b>703 302</b>	<b>172 586</b>
	Establishments operated for the entire year .....	1 265	7 287 059	2 915 573	700 828	171 585
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	9	D	D	D	a
	Establishments with 2 employees .....	17	1 772	317	72	14
	Establishments with 3 or 4 employees .....	17	2 771	994	213	62
	Establishments with 5 or 6 employees .....	19	4 631	1 417	352	91
	Establishments with 7 to 9 employees .....	49	7 196	2 270	523	157
	Establishments with 10 to 14 employees .....	29	24 761	8 653	1 955	568
	Establishments with 15 to 19 employees .....	143	16 352	6 571	1 623	504
	Establishments with 20 to 49 employees .....	242	198 393	76 173	17 964	5 011
	Establishments with 50 to 99 employees .....	732	769 417	308 974	73 304	18 379
	Establishments with 100 employees or more .....	17	6 261 150	2 509 979	604 788	146 790
	Establishments not operated for the entire year .....	17	13 067	6 666	2 474	1 001
623312	Homes for the elderly					
	<b>All establishments</b> .....	<b>2 669</b>	<b>2 003 971</b>	<b>819 595</b>	<b>196 266</b>	<b>53 425</b>
	Establishments operated for the entire year .....	2 518	1 968 617	804 888	192 980	52 381
	Establishments with no employees .....	3	D	D	D	a
	Establishments with 1 employee .....	173	D	D	D	c
	Establishments with 2 employees .....	151	13 534	4 098	934	302
	Establishments with 3 or 4 employees .....	268	50 405	15 461	3 507	946
	Establishments with 5 or 6 employees .....	247	61 845	22 046	5 074	1 360
	Establishments with 7 to 9 employees .....	316	110 721	39 772	9 487	2 508
	Establishments with 10 to 14 employees .....	388	165 860	65 263	15 750	4 612
	Establishments with 15 to 19 employees .....	206	125 659	49 923	11 692	3 451
	Establishments with 20 to 49 employees .....	542	556 374	229 002	54 506	16 366
	Establishments with 50 to 99 employees .....	156	393 952	161 788	39 147	10 641
	Establishments with 100 employees or more .....	68	479 703	214 391	52 255	12 022
	Establishments not operated for the entire year .....	151	35 354	14 707	3 286	1 044
6239	Other residential care facilities					
	<b>All establishments</b> .....	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Establishments operated for the entire year .....	4 350	4 656 058	2 235 518	533 608	115 511
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	129	7 031	2 574	527	129
	Establishments with 2 employees .....	171	D	D	D	e
	Establishments with 3 or 4 employees .....	372	D	D	D	g
	Establishments with 5 or 6 employees .....	375	D	D	D	g
	Establishments with 7 to 9 employees .....	640	210 821	96 419	22 522	5 131
	Establishments with 10 to 14 employees .....	799	366 108	170 657	40 843	9 456
	Establishments with 15 to 19 employees .....	443	272 189	129 321	30 744	7 432
	Establishments with 20 to 49 employees .....	888	997 345	471 963	112 840	26 799
	Establishments with 50 to 99 employees .....	306	872 189	413 307	98 667	21 288
	Establishments with 100 employees or more .....	227	1 755 808	878 372	210 524	41 535
	Establishments not operated for the entire year .....	197	52 883	27 156	7 355	1 634
62399	Other residential care facilities					
	<b>All establishments</b> .....	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Establishments operated for the entire year .....	4 350	4 656 058	2 235 518	533 608	115 511
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	129	7 031	2 574	527	129
	Establishments with 2 employees .....	171	D	D	D	e
	Establishments with 3 or 4 employees .....	372	D	D	D	g
	Establishments with 5 or 6 employees .....	375	D	D	D	g
	Establishments with 7 to 9 employees .....	640	210 821	96 419	22 522	5 131
	Establishments with 10 to 14 employees .....	799	366 108	170 657	40 843	9 456
	Establishments with 15 to 19 employees .....	443	272 189	129 321	30 744	7 432
	Establishments with 20 to 49 employees .....	888	997 345	471 963	112 840	26 799
	Establishments with 50 to 99 employees .....	306	872 189	413 307	98 667	21 288
	Establishments with 100 employees or more .....	227	1 755 808	878 372	210 524	41 535
	Establishments not operated for the entire year .....	197	52 883	27 156	7 355	1 634

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>					
623990	Other residential care facilities					
	<b>All establishments</b> .....	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Establishments operated for the entire year .....	4 350	4 656 058	2 235 518	533 608	115 511
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	129	7 031	2 574	527	129
	Establishments with 2 employees .....	171	D	D	D	e
	Establishments with 3 or 4 employees .....	372	D	D	D	g
	Establishments with 5 or 6 employees .....	375	D	D	D	g
	Establishments with 7 to 9 employees .....	640	210 821	96 419	22 522	5 131
	Establishments with 10 to 14 employees .....	799	366 108	170 657	40 843	9 456
	Establishments with 15 to 19 employees .....	443	272 189	129 321	30 744	7 432
	Establishments with 20 to 49 employees .....	888	997 345	471 963	112 840	26 799
	Establishments with 50 to 99 employees .....	306	872 189	413 307	98 667	21 288
	Establishments with 100 employees or more .....	227	1 755 808	878 372	210 524	41 535
	Establishments not operated for the entire year .....	197	52 883	27 156	7 355	1 634
<b>624</b>	<b>Social assistance</b>					
	<b>All establishments</b> .....	<b>69 737</b>	<b>44 756 300</b>	<b>18 628 458</b>	<b>4 426 725</b>	<b>1 253 144</b>
	Establishments operated for the entire year .....	63 577	43 966 567	18 279 913	4 347 259	1 224 898
	Establishments with no employees .....	68	15 797	4 102	—	—
	Establishments with 1 employee .....	6 473	374 496	118 284	26 406	6 473
	Establishments with 2 employees .....	5 928	579 346	197 586	45 088	11 856
	Establishments with 3 or 4 employees .....	9 040	1 459 162	528 679	122 499	31 260
	Establishments with 5 or 6 employees .....	6 966	1 646 278	645 836	152 855	38 138
	Establishments with 7 to 9 employees .....	7 150	2 313 365	945 546	223 200	56 648
	Establishments with 10 to 14 employees .....	8 246	3 686 932	1 594 232	377 634	97 186
	Establishments with 15 to 19 employees .....	4 875	3 033 633	1 331 994	317 164	81 925
	Establishments with 20 to 49 employees .....	9 817	11 173 623	4 769 315	1 130 042	293 275
	Establishments with 50 to 99 employees .....	2 960	7 356 767	3 029 018	718 877	201 814
	Establishments with 100 employees or more .....	2 054	12 327 168	5 115 321	1 233 494	406 323
	Establishments not operated for the entire year .....	6 160	789 733	348 545	79 466	28 246
6241	Individual & family services					
	<b>All establishments</b> .....	<b>36 364</b>	<b>26 452 637</b>	<b>10 781 228</b>	<b>2 556 712</b>	<b>642 584</b>
	Establishments operated for the entire year .....	34 035	26 093 529	10 638 778	2 529 525	634 628
	Establishments with no employees .....	37	11 389	3 130	—	—
	Establishments with 1 employee .....	4 031	240 460	76 546	16 916	4 031
	Establishments with 2 employees .....	3 490	360 487	125 529	28 533	6 980
	Establishments with 3 or 4 employees .....	5 192	891 492	328 725	75 608	17 877
	Establishments with 5 or 6 employees .....	3 806	987 419	387 883	91 540	20 823
	Establishments with 7 to 9 employees .....	3 625	1 333 615	531 682	125 139	28 727
	Establishments with 10 to 14 employees .....	3 906	2 041 617	855 648	201 315	45 962
	Establishments with 15 to 19 employees .....	2 291	1 646 909	701 472	166 122	38 516
	Establishments with 20 to 49 employees .....	4 957	6 294 103	2 672 944	636 530	150 184
	Establishments with 50 to 99 employees .....	1 629	4 299 143	1 826 245	434 254	111 697
	Establishments with 100 employees or more .....	1 071	7 986 895	3 128 974	753 568	209 831
	Establishments not operated for the entire year .....	2 329	359 108	142 450	27 187	7 956
62411	Child & youth services					
	<b>All establishments</b> .....	<b>11 086</b>	<b>7 718 841</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	Establishments operated for the entire year .....	10 128	7 566 313	3 119 119	732 959	169 438
	Establishments with no employees .....	19	9 368	2 342	—	—
	Establishments with 1 employee .....	1 105	86 021	25 201	5 198	1 105
	Establishments with 2 employees .....	933	112 258	38 134	8 449	1 866
	Establishments with 3 or 4 employees .....	1 580	312 658	112 399	25 048	5 447
	Establishments with 5 or 6 employees .....	1 152	333 603	125 075	28 978	6 269
	Establishments with 7 to 9 employees .....	1 098	430 603	170 410	39 611	8 707
	Establishments with 10 to 14 employees .....	1 249	709 581	282 856	65 881	14 708
	Establishments with 15 to 19 employees .....	727	569 170	226 354	53 464	12 203
	Establishments with 20 to 49 employees .....	1 599	2 113 066	908 498	213 961	48 087
	Establishments with 50 to 99 employees .....	427	1 240 168	515 958	122 442	28 605
	Establishments with 100 employees or more .....	239	1 649 817	711 892	169 927	42 441
	Establishments not operated for the entire year .....	958	152 528	51 708	8 983	2 573
624110	Child & youth services					
	<b>All establishments</b> .....	<b>11 086</b>	<b>7 718 841</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	Establishments operated for the entire year .....	10 128	7 566 313	3 119 119	732 959	169 438
	Establishments with no employees .....	19	9 368	2 342	—	—
	Establishments with 1 employee .....	1 105	86 021	25 201	5 198	1 105
	Establishments with 2 employees .....	933	112 258	38 134	8 449	1 866
	Establishments with 3 or 4 employees .....	1 580	312 658	112 399	25 048	5 447
	Establishments with 5 or 6 employees .....	1 152	333 603	125 075	28 978	6 269
	Establishments with 7 to 9 employees .....	1 098	430 603	170 410	39 611	8 707
	Establishments with 10 to 14 employees .....	1 249	709 581	282 856	65 881	14 708
	Establishments with 15 to 19 employees .....	727	569 170	226 354	53 464	12 203
	Establishments with 20 to 49 employees .....	1 599	2 113 066	908 498	213 961	48 087
	Establishments with 50 to 99 employees .....	427	1 240 168	515 958	122 442	28 605
	Establishments with 100 employees or more .....	239	1 649 817	711 892	169 927	42 441
	Establishments not operated for the entire year .....	958	152 528	51 708	8 983	2 573

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
62412	Services for the elderly & persons with disabilities					
	<b>All establishments</b> .....	<b>9 960</b>	<b>8 217 311</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	Establishments operated for the entire year .....	9 505	8 138 512	3 224 921	770 331	223 760
	Establishments with no employees .....	6	398	206	—	—
	Establishments with 1 employee .....	969	49 177	16 081	3 672	969
	Establishments with 2 employees .....	871	77 966	26 087	6 030	1 742
	Establishments with 3 or 4 employees .....	1 282	193 875	67 440	15 617	4 390
	Establishments with 5 or 6 employees .....	1 064	231 589	92 436	22 073	5 852
	Establishments with 7 to 9 employees .....	1 035	335 152	132 951	31 441	8 179
	Establishments with 10 to 14 employees .....	1 084	503 431	211 581	49 544	12 709
	Establishments with 15 to 19 employees .....	642	413 156	175 561	41 348	10 773
	Establishments with 20 to 49 employees .....	1 475	1 672 496	693 340	165 614	45 381
	Establishments with 50 to 99 employees .....	627	1 405 579	605 135	143 715	43 604
	Establishments with 100 employees or more .....	450	3 255 693	1 204 103	291 277	90 161
	Establishments not operated for the entire year .....	455	78 799	35 296	8 849	2 960
624120	Services for the elderly & persons with disabilities					
	<b>All establishments</b> .....	<b>9 960</b>	<b>8 217 311</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	Establishments operated for the entire year .....	9 505	8 138 512	3 224 921	770 331	223 760
	Establishments with no employees .....	6	398	206	—	—
	Establishments with 1 employee .....	969	49 177	16 081	3 672	969
	Establishments with 2 employees .....	871	77 966	26 087	6 030	1 742
	Establishments with 3 or 4 employees .....	1 282	193 875	67 440	15 617	4 390
	Establishments with 5 or 6 employees .....	1 064	231 589	92 436	22 073	5 852
	Establishments with 7 to 9 employees .....	1 035	335 152	132 951	31 441	8 179
	Establishments with 10 to 14 employees .....	1 084	503 431	211 581	49 544	12 709
	Establishments with 15 to 19 employees .....	642	413 156	175 561	41 348	10 773
	Establishments with 20 to 49 employees .....	1 475	1 672 496	693 340	165 614	45 381
	Establishments with 50 to 99 employees .....	627	1 405 579	605 135	143 715	43 604
	Establishments with 100 employees or more .....	450	3 255 693	1 204 103	291 277	90 161
	Establishments not operated for the entire year .....	455	78 799	35 296	8 849	2 960
62419	Other individual & family services					
	<b>All establishments</b> .....	<b>15 318</b>	<b>10 516 485</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	Establishments operated for the entire year .....	14 402	10 388 704	4 294 738	1 026 235	241 430
	Establishments with no employees .....	12	1 623	582	—	—
	Establishments with 1 employee .....	1 957	105 262	35 264	8 046	1 957
	Establishments with 2 employees .....	1 686	170 263	61 308	14 054	3 372
	Establishments with 3 or 4 employees .....	2 330	384 959	148 886	34 943	8 040
	Establishments with 5 or 6 employees .....	1 590	422 227	170 372	40 489	8 702
	Establishments with 7 to 9 employees .....	1 492	567 860	228 321	54 087	11 841
	Establishments with 10 to 14 employees .....	1 573	828 605	361 211	85 890	18 545
	Establishments with 15 to 19 employees .....	922	664 583	299 557	71 310	15 540
	Establishments with 20 to 49 employees .....	1 883	2 508 541	1 071 106	256 955	56 716
	Establishments with 50 to 99 employees .....	575	1 653 396	705 152	168 097	39 488
	Establishments with 100 employees or more .....	382	3 081 385	1 212 979	292 364	77 229
	Establishments not operated for the entire year .....	916	127 781	55 446	9 355	2 423
624190	Other individual & family services					
	<b>All establishments</b> .....	<b>15 318</b>	<b>10 516 485</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	Establishments operated for the entire year .....	14 402	10 388 704	4 294 738	1 026 235	241 430
	Establishments with no employees .....	12	1 623	582	—	—
	Establishments with 1 employee .....	1 957	105 262	35 264	8 046	1 957
	Establishments with 2 employees .....	1 686	170 263	61 308	14 054	3 372
	Establishments with 3 or 4 employees .....	2 330	384 959	148 886	34 943	8 040
	Establishments with 5 or 6 employees .....	1 590	422 227	170 372	40 489	8 702
	Establishments with 7 to 9 employees .....	1 492	567 860	228 321	54 087	11 841
	Establishments with 10 to 14 employees .....	1 573	828 605	361 211	85 890	18 545
	Establishments with 15 to 19 employees .....	922	664 583	299 557	71 310	15 540
	Establishments with 20 to 49 employees .....	1 883	2 508 541	1 071 106	256 955	56 716
	Establishments with 50 to 99 employees .....	575	1 653 396	705 152	168 097	39 488
	Establishments with 100 employees or more .....	382	3 081 385	1 212 979	292 364	77 229
	Establishments not operated for the entire year .....	916	127 781	55 446	9 355	2 423
6242	Community food & housing/emergency & other relief services					
	<b>All establishments</b> .....	<b>9 606</b>	<b>6 085 252</b>	<b>1 738 937</b>	<b>409 527</b>	<b>100 841</b>
	Establishments operated for the entire year .....	9 101	6 000 272	1 716 379	404 935	99 426
	Establishments with no employees .....	19	D	D	D	a
	Establishments with 1 employee .....	1 544	D	D	D	g
	Establishments with 2 employees .....	1 193	134 185	35 972	7 985	2 386
	Establishments with 3 or 4 employees .....	1 471	305 507	82 620	19 219	5 043
	Establishments with 5 or 6 employees .....	992	298 884	89 530	20 823	5 429
	Establishments with 7 to 9 employees .....	1 004	419 168	133 700	31 494	7 918
	Establishments with 10 to 14 employees .....	1 033	607 851	205 623	48 725	12 164
	Establishments with 15 to 19 employees .....	575	490 414	166 361	39 660	9 673
	Establishments with 20 to 49 employees .....	975	1 651 040	493 685	115 525	28 537
	Establishments with 50 to 99 employees .....	217	1 074 602	249 241	59 067	14 014
	Establishments with 100 employees or more .....	78	926 857	235 543	57 049	12 718
	Establishments not operated for the entire year .....	505	84 980	22 558	4 592	1 415

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
62421	Community food services					
	<b>All establishments</b> .....	<b>2 988</b>	<b>1 597 522</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	Establishments operated for the entire year .....	2 879	1 582 453	320 378	75 273	22 631
	Establishments with no employees .....	4	163	27	—	—
	Establishments with 1 employee .....	679	28 683	7 448	1 729	679
	Establishments with 2 employees .....	483	41 160	10 748	2 286	966
	Establishments with 3 or 4 employees .....	537	89 185	21 728	5 040	1 836
	Establishments with 5 or 6 employees .....	350	83 451	24 368	5 691	1 923
	Establishments with 7 to 9 employees .....	258	108 868	28 561	6 729	2 057
	Establishments with 10 to 14 employees .....	205	164 346	36 730	8 713	2 418
	Establishments with 15 to 19 employees .....	108	139 755	29 573	6 972	1 803
	Establishments with 20 to 49 employees .....	187	646 622	92 128	21 918	5 753
	Establishments with 50 to 99 employees .....	55	215 155	47 108	10 907	3 591
	Establishments with 100 employees or more .....	13	65 065	21 959	5 288	1 605
	Establishments not operated for the entire year .....	109	15 069	3 701	949	323
624210	Community food services					
	<b>All establishments</b> .....	<b>2 988</b>	<b>1 597 522</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	Establishments operated for the entire year .....	2 879	1 582 453	320 378	75 273	22 631
	Establishments with no employees .....	4	163	27	—	—
	Establishments with 1 employee .....	679	28 683	7 448	1 729	679
	Establishments with 2 employees .....	483	41 160	10 748	2 286	966
	Establishments with 3 or 4 employees .....	537	89 185	21 728	5 040	1 836
	Establishments with 5 or 6 employees .....	350	83 451	24 368	5 691	1 923
	Establishments with 7 to 9 employees .....	258	108 868	28 561	6 729	2 057
	Establishments with 10 to 14 employees .....	205	164 346	36 730	8 713	2 418
	Establishments with 15 to 19 employees .....	108	139 755	29 573	6 972	1 803
	Establishments with 20 to 49 employees .....	187	646 622	92 128	21 918	5 753
	Establishments with 50 to 99 employees .....	55	215 155	47 108	10 907	3 591
	Establishments with 100 employees or more .....	13	65 065	21 959	5 288	1 605
	Establishments not operated for the entire year .....	109	15 069	3 701	949	323
62422	Community housing services					
	<b>All establishments</b> .....	<b>4 737</b>	<b>2 954 163</b>	<b>1 079 027</b>	<b>254 636</b>	<b>60 188</b>
	Establishments operated for the entire year .....	4 457	2 898 230	1 063 280	251 546	59 282
	Establishments with no employees .....	13	1 851	388	—	—
	Establishments with 1 employee .....	519	42 701	10 806	2 409	519
	Establishments with 2 employees .....	413	66 018	16 149	3 630	826
	Establishments with 3 or 4 employees .....	602	159 469	41 287	9 561	2 058
	Establishments with 5 or 6 employees .....	450	156 994	48 794	11 202	2 465
	Establishments with 7 to 9 employees .....	564	249 959	82 120	19 296	4 446
	Establishments with 10 to 14 employees .....	674	365 939	141 429	33 385	7 965
	Establishments with 15 to 19 employees .....	408	297 936	118 972	28 345	6 871
	Establishments with 20 to 49 employees .....	646	800 729	333 150	77 250	18 760
	Establishments with 50 to 99 employees .....	120	362 169	140 074	33 495	7 665
	Establishments with 100 employees or more .....	48	394 465	130 111	32 973	7 707
	Establishments not operated for the entire year .....	280	55 933	15 747	3 090	906
624221	Temporary shelters					
	<b>All establishments</b> .....	<b>2 537</b>	<b>1 514 645</b>	<b>665 150</b>	<b>156 943</b>	<b>39 646</b>
	Establishments operated for the entire year .....	2 419	1 492 629	658 069	155 321	39 116
	Establishments with no employees .....	4	D	D	D	a
	Establishments with 1 employee .....	154	D	D	D	c
	Establishments with 2 employees .....	122	15 211	4 534	1 005	244
	Establishments with 3 or 4 employees .....	233	41 688	13 994	3 232	810
	Establishments with 5 or 6 employees .....	213	55 855	20 191	4 515	1 175
	Establishments with 7 to 9 employees .....	342	108 778	44 352	10 294	2 692
	Establishments with 10 to 14 employees .....	460	195 922	88 460	21 025	5 477
	Establishments with 15 to 19 employees .....	291	173 737	77 327	18 217	4 920
	Establishments with 20 to 49 employees .....	490	508 784	238 528	55 674	14 254
	Establishments with 50 to 99 employees .....	85	213 714	96 785	23 249	5 451
	Establishments with 100 employees or more .....	25	167 439	70 382	17 300	3 939
	Establishments not operated for the entire year .....	118	22 016	7 081	1 622	530
624229	Other community housing services					
	<b>All establishments</b> .....	<b>2 200</b>	<b>1 439 518</b>	<b>413 877</b>	<b>97 693</b>	<b>20 542</b>
	Establishments operated for the entire year .....	2 038	1 405 601	405 211	96 225	20 166
	Establishments with no employees .....	9	D	D	D	a
	Establishments with 1 employee .....	365	D	D	D	e
	Establishments with 2 employees .....	291	50 807	11 615	2 625	582
	Establishments with 3 or 4 employees .....	369	117 781	27 293	6 329	1 248
	Establishments with 5 or 6 employees .....	237	101 139	28 603	6 687	1 290
	Establishments with 7 to 9 employees .....	222	141 181	37 768	9 002	1 754
	Establishments with 10 to 14 employees .....	214	170 017	52 969	12 360	2 488
	Establishments with 15 to 19 employees .....	117	124 199	41 645	10 128	1 951
	Establishments with 20 to 49 employees .....	156	291 945	94 622	21 576	4 506
	Establishments with 50 to 99 employees .....	35	148 455	43 289	10 246	2 214
	Establishments with 100 employees or more .....	23	227 026	59 729	15 673	3 768
	Establishments not operated for the entire year .....	162	33 917	8 666	1 468	376

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
62423	Emergency & other relief services					
	<b>All establishments</b> .....	<b>1 881</b>	<b>1 533 567</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	Establishments operated for the entire year .....	1 765	1 519 589	332 721	78 116	17 513
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	346	D	D	D	e
	Establishments with 2 employees .....	297	27 007	9 075	2 069	594
	Establishments with 3 or 4 employees .....	332	56 853	19 605	4 618	1 149
	Establishments with 5 or 6 employees .....	192	58 439	16 368	3 930	1 041
	Establishments with 7 to 9 employees .....	182	60 341	23 019	5 469	1 415
	Establishments with 10 to 14 employees .....	154	77 566	27 464	6 627	1 781
	Establishments with 15 to 19 employees .....	59	52 723	17 816	4 343	999
	Establishments with 20 to 49 employees .....	142	203 689	68 407	16 357	4 024
	Establishments with 50 to 99 employees .....	42	497 278	62 059	14 665	2 758
	Establishments with 100 employees or more .....	17	467 327	83 473	18 788	3 406
	Establishments not operated for the entire year .....	116	13 978	3 110	553	186
624230	Emergency & other relief services					
	<b>All establishments</b> .....	<b>1 881</b>	<b>1 533 567</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	Establishments operated for the entire year .....	1 765	1 519 589	332 721	78 116	17 513
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	346	D	D	D	e
	Establishments with 2 employees .....	297	27 007	9 075	2 069	594
	Establishments with 3 or 4 employees .....	332	56 853	19 605	4 618	1 149
	Establishments with 5 or 6 employees .....	192	58 439	16 368	3 930	1 041
	Establishments with 7 to 9 employees .....	182	60 341	23 019	5 469	1 415
	Establishments with 10 to 14 employees .....	154	77 566	27 464	6 627	1 781
	Establishments with 15 to 19 employees .....	59	52 723	17 816	4 343	999
	Establishments with 20 to 49 employees .....	142	203 689	68 407	16 357	4 024
	Establishments with 50 to 99 employees .....	42	497 278	62 059	14 665	2 758
	Establishments with 100 employees or more .....	17	467 327	83 473	18 788	3 406
	Establishments not operated for the entire year .....	116	13 978	3 110	553	186
6243	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Establishments operated for the entire year .....	5 417	6 382 390	3 052 152	716 391	266 415
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	336	D	D	D	e
	Establishments with 2 employees .....	286	37 712	13 936	3 054	572
	Establishments with 3 or 4 employees .....	476	94 987	37 893	8 589	1 639
	Establishments with 5 or 6 employees .....	377	114 998	47 042	10 785	2 066
	Establishments with 7 to 9 employees .....	408	166 579	74 319	16 859	3 255
	Establishments with 10 to 14 employees .....	559	304 657	132 400	30 056	6 531
	Establishments with 15 to 19 employees .....	372	274 717	121 672	28 546	6 195
	Establishments with 20 to 49 employees .....	1 121	1 374 186	601 247	137 473	35 767
	Establishments with 50 to 99 employees .....	716	1 266 128	591 212	138 065	50 620
	Establishments with 100 employees or more .....	765	2 724 276	1 423 149	340 874	159 434
	Establishments not operated for the entire year .....	251	79 355	41 114	11 402	3 323
62431	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Establishments operated for the entire year .....	5 417	6 382 390	3 052 152	716 391	266 415
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	336	D	D	D	e
	Establishments with 2 employees .....	286	37 712	13 936	3 054	572
	Establishments with 3 or 4 employees .....	476	94 987	37 893	8 589	1 639
	Establishments with 5 or 6 employees .....	377	114 998	47 042	10 785	2 066
	Establishments with 7 to 9 employees .....	408	166 579	74 319	16 859	3 255
	Establishments with 10 to 14 employees .....	559	304 657	132 400	30 056	6 531
	Establishments with 15 to 19 employees .....	372	274 717	121 672	28 546	6 195
	Establishments with 20 to 49 employees .....	1 121	1 374 186	601 247	137 473	35 767
	Establishments with 50 to 99 employees .....	716	1 266 128	591 212	138 065	50 620
	Establishments with 100 employees or more .....	765	2 724 276	1 423 149	340 874	159 434
	Establishments not operated for the entire year .....	251	79 355	41 114	11 402	3 323
624310	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Establishments operated for the entire year .....	5 417	6 382 390	3 052 152	716 391	266 415
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	336	D	D	D	e
	Establishments with 2 employees .....	286	37 712	13 936	3 054	572
	Establishments with 3 or 4 employees .....	476	94 987	37 893	8 589	1 639
	Establishments with 5 or 6 employees .....	377	114 998	47 042	10 785	2 066
	Establishments with 7 to 9 employees .....	408	166 579	74 319	16 859	3 255
	Establishments with 10 to 14 employees .....	559	304 657	132 400	30 056	6 531
	Establishments with 15 to 19 employees .....	372	274 717	121 672	28 546	6 195
	Establishments with 20 to 49 employees .....	1 121	1 374 186	601 247	137 473	35 767
	Establishments with 50 to 99 employees .....	716	1 266 128	591 212	138 065	50 620
	Establishments with 100 employees or more .....	765	2 724 276	1 423 149	340 874	159 434
	Establishments not operated for the entire year .....	251	79 355	41 114	11 402	3 323

See footnotes at end of table.

Table 2b. **Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
6244	Child day care services					
	<b>All establishments</b> .....	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Establishments operated for the entire year .....	15 024	5 490 376	2 872 604	696 408	224 429
	Establishments with no employees .....	11	2 269	511	—	—
	Establishments with 1 employee .....	562	20 261	8 813	2 012	562
	Establishments with 2 employees .....	959	46 962	22 149	5 516	1 918
	Establishments with 3 or 4 employees .....	1 901	167 176	79 441	19 083	6 701
	Establishments with 5 or 6 employees .....	1 791	244 977	121 381	29 707	9 820
	Establishments with 7 to 9 employees .....	2 113	394 003	205 845	49 708	16 748
	Establishments with 10 to 14 employees .....	2 748	732 807	400 561	97 538	32 529
	Establishments with 15 to 19 employees .....	1 637	621 593	342 489	82 836	27 541
	Establishments with 20 to 49 employees .....	2 764	1 854 294	1 001 439	240 514	78 787
	Establishments with 50 to 99 employees .....	398	716 894	362 320	87 491	25 483
	Establishments with 100 employees or more .....	140	689 140	327 655	82 003	24 340
	Establishments not operated for the entire year .....	3 075	266 290	142 423	36 285	15 552
62441	Child day care services					
	<b>All establishments</b> .....	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Establishments operated for the entire year .....	15 024	5 490 376	2 872 604	696 408	224 429
	Establishments with no employees .....	11	2 269	511	—	—
	Establishments with 1 employee .....	562	20 261	8 813	2 012	562
	Establishments with 2 employees .....	959	46 962	22 149	5 516	1 918
	Establishments with 3 or 4 employees .....	1 901	167 176	79 441	19 083	6 701
	Establishments with 5 or 6 employees .....	1 791	244 977	121 381	29 707	9 820
	Establishments with 7 to 9 employees .....	2 113	394 003	205 845	49 708	16 748
	Establishments with 10 to 14 employees .....	2 748	732 807	400 561	97 538	32 529
	Establishments with 15 to 19 employees .....	1 637	621 593	342 489	82 836	27 541
	Establishments with 20 to 49 employees .....	2 764	1 854 294	1 001 439	240 514	78 787
	Establishments with 50 to 99 employees .....	398	716 894	362 320	87 491	25 483
	Establishments with 100 employees or more .....	140	689 140	327 655	82 003	24 340
	Establishments not operated for the entire year .....	3 075	266 290	142 423	36 285	15 552
624410	Child day care services					
	<b>All establishments</b> .....	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Establishments operated for the entire year .....	15 024	5 490 376	2 872 604	696 408	224 429
	Establishments with no employees .....	11	2 269	511	—	—
	Establishments with 1 employee .....	562	20 261	8 813	2 012	562
	Establishments with 2 employees .....	959	46 962	22 149	5 516	1 918
	Establishments with 3 or 4 employees .....	1 901	167 176	79 441	19 083	6 701
	Establishments with 5 or 6 employees .....	1 791	244 977	121 381	29 707	9 820
	Establishments with 7 to 9 employees .....	2 113	394 003	205 845	49 708	16 748
	Establishments with 10 to 14 employees .....	2 748	732 807	400 561	97 538	32 529
	Establishments with 15 to 19 employees .....	1 637	621 593	342 489	82 836	27 541
	Establishments with 20 to 49 employees .....	2 764	1 854 294	1 001 439	240 514	78 787
	Establishments with 50 to 99 employees .....	398	716 894	362 320	87 491	25 483
	Establishments with 100 employees or more .....	140	689 140	327 655	82 003	24 340
	Establishments not operated for the entire year .....	3 075	266 290	142 423	36 285	15 552

<sup>1</sup>Based on the number of paid employees for the pay period including March 12.

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>						
	<b>All firms</b> .....	<b>464 547</b>	<b>531 069</b>	<b>418 602 207</b>	<b>182 256 342</b>	<b>40 643 478</b>	<b>6 231 768</b>
	Single unit firms .....	446 145	446 145	240 125 421	106 071 071	22 528 212	3 368 819
	Multiunit firms .....	18 402	84 924	178 476 786	76 185 271	18 115 266	2 862 949
	Firms with 1 establishment .....	3 369	3 369	7 016 738	3 425 145	792 730	109 044
	Firms with 2 establishments .....	8 754	17 508	20 913 285	10 047 678	2 230 209	303 744
	Firms with 3 or 4 establishments .....	3 628	11 960	16 082 574	7 809 082	1 773 966	265 489
	Firms with 5 to 9 establishments .....	1 603	10 197	16 389 590	7 690 200	1 799 014	273 415
	Firms with 10 establishments or more .....	1 048	41 890	118 074 599	47 213 166	11 519 347	1 911 257
<b>621</b>	<b>Ambulatory health care services</b>						
	<b>All firms</b> .....	<b>393 769</b>	<b>440 200</b>	<b>310 012 321</b>	<b>137 979 315</b>	<b>30 023 002</b>	<b>3 744 279</b>
	Single unit firms .....	378 825	378 825	205 659 287	90 969 279	19 040 259	2 361 932
	Multiunit firms .....	14 944	61 375	104 353 034	47 010 036	10 982 743	1 382 347
	Firms with 1 establishment .....	2 655	2 655	5 631 978	2 815 179	639 345	73 889
	Firms with 2 establishments .....	7 465	14 930	17 381 848	8 457 742	1 852 377	210 102
	Firms with 3 or 4 establishments .....	2 926	9 623	12 514 479	6 220 350	1 395 236	170 377
	Firms with 5 to 9 establishments .....	1 154	7 319	12 113 035	5 855 733	1 350 112	160 506
	Firms with 10 establishments or more .....	744	26 848	56 711 694	23 661 032	5 745 673	767 473
6211	Offices of physicians						
	<b>All firms</b> .....	<b>174 943</b>	<b>195 449</b>	<b>171 629 179</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	Single unit firms .....	166 838	166 838	118 317 232	58 150 641	11 792 404	1 034 088
	Multiunit firms .....	8 105	28 611	53 311 947	26 825 936	6 148 939	537 057
	Firms with 1 establishment .....	1 562	1 562	4 135 016	2 364 708	522 047	41 007
	Firms with 2 establishments .....	3 904	7 808	11 002 790	5 684 596	1 224 023	107 763
	Firms with 3 or 4 establishments .....	1 612	5 309	7 908 964	4 011 502	892 311	80 139
	Firms with 5 to 9 establishments .....	629	4 032	7 664 133	3 964 514	909 981	77 866
	Firms with 10 establishments or more .....	398	9 900	22 601 044	10 800 616	2 600 577	230 282
62111	Offices of physicians						
	<b>All firms</b> .....	<b>174 943</b>	<b>195 449</b>	<b>171 629 179</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	Single unit firms .....	166 838	166 838	118 317 232	58 150 641	11 792 404	1 034 088
	Multiunit firms .....	8 105	28 611	53 311 947	26 825 936	6 148 939	537 057
	Firms with 1 establishment .....	1 562	1 562	4 135 016	2 364 708	522 047	41 007
	Firms with 2 establishments .....	3 904	7 808	11 002 790	5 684 596	1 224 023	107 763
	Firms with 3 or 4 establishments .....	1 612	5 309	7 908 964	4 011 502	892 311	80 139
	Firms with 5 to 9 establishments .....	629	4 032	7 664 133	3 964 514	909 981	77 866
	Firms with 10 establishments or more .....	398	9 900	22 601 044	10 800 616	2 600 577	230 282
621111	Offices of physicians (except mental health specialists)						
	<b>All firms</b> .....	<b>165 055</b>	<b>185 094</b>	<b>168 251 883</b>	<b>83 482 128</b>	<b>17 623 619</b>	<b>1 536 459</b>
	Single unit firms .....	157 120	157 120	115 447 146	56 919 298	11 537 039	1 005 770
	Multiunit firms .....	7 935	27 974	52 804 737	26 562 830	6 086 580	530 689
	Firms with 1 establishment .....	1 530	1 530	4 198 360	2 402 808	528 770	40 794
	Firms with 2 establishments .....	3 828	7 656	10 863 206	5 591 203	1 204 051	106 062
	Firms with 3 or 4 establishments .....	1 570	5 179	7 892 898	4 010 510	888 648	79 660
	Firms with 5 to 9 establishments .....	617	3 965	7 549 364	3 927 061	904 456	77 808
	Firms with 10 establishments or more .....	390	9 644	22 300 909	10 631 248	2 560 655	226 365
621112	Offices of physicians, mental health specialists						
	<b>All firms</b> .....	<b>10 011</b>	<b>10 355</b>	<b>3 377 296</b>	<b>1 494 449</b>	<b>317 724</b>	<b>34 686</b>
	Single unit firms .....	9 718	9 718	2 870 086	1 231 343	255 365	28 318
	Multiunit firms .....	293	637	507 210	263 106	62 359	6 368
	Firms with 1 establishment .....	162	162	158 545	83 905	19 760	2 120
	Firms with 2 establishments .....	74	148	88 377	49 111	10 784	1 250
	Firms with 3 or 4 establishments .....	45	147	158 247	76 600	20 077	1 826
	Firms with 5 to 9 establishments .....	9	51	29 510	14 764	3 769	401
	Firms with 10 establishments or more .....	3	129	72 531	38 726	7 969	771
6212	Offices of dentists						
	<b>All firms</b> .....	<b>110 559</b>	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Single unit firms .....	108 056	108 056	44 534 320	16 374 181	3 566 681	588 321
	Multiunit firms .....	2 503	6 122	3 947 717	1 852 581	398 825	53 353
	Firms with 1 establishment .....	379	379	304 120	146 864	32 124	4 025
	Firms with 2 establishments .....	1 646	3 292	1 894 261	913 740	193 136	26 598
	Firms with 3 or 4 establishments .....	382	1 228	804 638	398 192	83 243	10 658
	Firms with 5 to 9 establishments .....	62	377	271 366	120 448	27 095	3 605
	Firms with 10 establishments or more .....	34	846	673 332	273 337	63 227	8 467
62121	Offices of dentists						
	<b>All firms</b> .....	<b>110 559</b>	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Single unit firms .....	108 056	108 056	44 534 320	16 374 181	3 566 681	588 321
	Multiunit firms .....	2 503	6 122	3 947 717	1 852 581	398 825	53 353
	Firms with 1 establishment .....	379	379	304 120	146 864	32 124	4 025
	Firms with 2 establishments .....	1 646	3 292	1 894 261	913 740	193 136	26 598
	Firms with 3 or 4 establishments .....	382	1 228	804 638	398 192	83 243	10 658
	Firms with 5 to 9 establishments .....	62	377	271 366	120 448	27 095	3 605
	Firms with 10 establishments or more .....	34	846	673 332	273 337	63 227	8 467
621210	Offices of dentists						
	<b>All firms</b> .....	<b>110 559</b>	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Single unit firms .....	108 056	108 056	44 534 320	16 374 181	3 566 681	588 321
	Multiunit firms .....	2 503	6 122	3 947 717	1 852 581	398 825	53 353
	Firms with 1 establishment .....	379	379	304 120	146 864	32 124	4 025
	Firms with 2 establishments .....	1 646	3 292	1 894 261	913 740	193 136	26 598
	Firms with 3 or 4 establishments .....	382	1 228	804 638	398 192	83 243	10 658
	Firms with 5 to 9 establishments .....	62	377	271 366	120 448	27 095	3 605
	Firms with 10 establishments or more .....	34	846	673 332	273 337	63 227	8 467

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
6213	Offices of other health practitioners						
	<b>All firms</b> .....	<b>83 111</b>	<b>88 886</b>	<b>28 282 299</b>	<b>10 456 729</b>	<b>2 365 863</b>	<b>406 589</b>
	Single unit firms .....	80 383	80 383	21 473 137	7 241 734	1 616 272	307 011
	Multiunit firms .....	2 728	8 503	6 809 162	3 214 995	749 591	99 578
	Firms with 1 establishment .....	730	730	736 963	369 478	90 626	12 662
	Firms with 2 establishments .....	1 262	2 524	1 226 377	532 486	121 017	19 211
	Firms with 3 or 4 establishments .....	496	1 616	816 723	374 914	86 334	12 550
	Firms with 5 to 9 establishments .....	163	1 016	615 864	275 219	66 192	8 643
	Firms with 10 establishments or more .....	77	2 617	3 413 235	1 662 898	385 422	46 512
62131	Offices of chiropractors						
	<b>All firms</b> .....	<b>30 067</b>	<b>30 487</b>	<b>6 570 083</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	Single unit firms .....	29 784	29 784	6 286 306	1 769 937	392 841	87 680
	Multiunit firms .....	283	703	283 777	116 236	25 770	4 020
	Firms with 1 establishment .....	73	73	46 811	16 737	4 452	676
	Firms with 2 establishments .....	134	268	103 270	40 695	8 725	1 466
	Firms with 3 or 4 establishments .....	57	189	72 347	30 721	6 646	1 071
	Firms with 5 to 9 establishments .....	15	90	36 002	16 003	3 534	455
	Firms with 10 establishments or more .....	4	83	25 347	12 080	2 413	352
621310	Offices of chiropractors						
	<b>All firms</b> .....	<b>30 067</b>	<b>30 487</b>	<b>6 570 083</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	Single unit firms .....	29 784	29 784	6 286 306	1 769 937	392 841	87 680
	Multiunit firms .....	283	703	283 777	116 236	25 770	4 020
	Firms with 1 establishment .....	73	73	46 811	16 737	4 452	676
	Firms with 2 establishments .....	134	268	103 270	40 695	8 725	1 466
	Firms with 3 or 4 establishments .....	57	189	72 347	30 721	6 646	1 071
	Firms with 5 to 9 establishments .....	15	90	36 002	16 003	3 534	455
	Firms with 10 establishments or more .....	4	83	25 347	12 080	2 413	352
62132	Offices of optometrists						
	<b>All firms</b> .....	<b>16 316</b>	<b>17 875</b>	<b>6 361 839</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	Single unit firms .....	15 407	15 407	5 064 265	1 334 754	299 383	62 820
	Multiunit firms .....	909	2 468	1 297 574	438 674	102 411	16 725
	Firms with 1 establishment .....	185	185	113 374	43 378	10 176	1 698
	Firms with 2 establishments .....	508	1 016	462 512	157 242	34 647	6 238
	Firms with 3 or 4 establishments .....	156	503	233 644	88 535	20 923	3 242
	Firms with 5 to 9 establishments .....	38	243	125 512	47 574	11 580	1 510
	Firms with 10 establishments or more .....	22	521	362 532	101 945	25 085	4 037
621320	Offices of optometrists						
	<b>All firms</b> .....	<b>16 316</b>	<b>17 875</b>	<b>6 361 839</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	Single unit firms .....	15 407	15 407	5 064 265	1 334 754	299 383	62 820
	Multiunit firms .....	909	2 468	1 297 574	438 674	102 411	16 725
	Firms with 1 establishment .....	185	185	113 374	43 378	10 176	1 698
	Firms with 2 establishments .....	508	1 016	462 512	157 242	34 647	6 238
	Firms with 3 or 4 establishments .....	156	503	233 644	88 535	20 923	3 242
	Firms with 5 to 9 establishments .....	38	243	125 512	47 574	11 580	1 510
	Firms with 10 establishments or more .....	22	521	362 532	101 945	25 085	4 037
62133	Offices of mental health practitioners (except physicians)						
	<b>All firms</b> .....	<b>11 362</b>	<b>11 750</b>	<b>2 504 820</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	Single unit firms .....	11 076	11 076	1 999 562	734 395	162 511	30 891
	Multiunit firms .....	286	674	505 258	213 126	50 510	7 536
	Firms with 1 establishment .....	142	142	86 163	42 780	10 411	1 762
	Firms with 2 establishments .....	75	150	80 217	44 149	11 503	1 685
	Firms with 3 or 4 establishments .....	41	135	79 599	41 103	9 948	1 328
	Firms with 5 to 9 establishments .....	23	140	80 444	30 067	7 040	1 061
	Firms with 10 establishments or more .....	5	107	178 835	55 027	11 608	1 700
621330	Offices of mental health practitioners (except physicians)						
	<b>All firms</b> .....	<b>11 362</b>	<b>11 750</b>	<b>2 504 820</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	Single unit firms .....	11 076	11 076	1 999 562	734 395	162 511	30 891
	Multiunit firms .....	286	674	505 258	213 126	50 510	7 536
	Firms with 1 establishment .....	142	142	86 163	42 780	10 411	1 762
	Firms with 2 establishments .....	75	150	80 217	44 149	11 503	1 685
	Firms with 3 or 4 establishments .....	41	135	79 599	41 103	9 948	1 328
	Firms with 5 to 9 establishments .....	23	140	80 444	30 067	7 040	1 061
	Firms with 10 establishments or more .....	5	107	178 835	55 027	11 608	1 700
62134	Offices of physical, occup, & speech therapists & audiologists						
	<b>All firms</b> .....	<b>11 583</b>	<b>14 277</b>	<b>8 684 039</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	Single unit firms .....	10 762	10 762	4 562 220	2 190 320	499 804	78 486
	Multiunit firms .....	821	3 515	4 121 819	2 186 466	510 840	63 047
	Firms with 1 establishment .....	250	250	421 805	238 477	59 633	7 888
	Firms with 2 establishments .....	316	632	406 700	210 321	47 378	6 916
	Firms with 3 or 4 establishments .....	145	469	259 231	135 280	30 845	4 547
	Firms with 5 to 9 establishments .....	68	426	293 502	152 056	36 964	4 690
	Firms with 10 establishments or more .....	42	1 738	2 740 581	1 450 332	336 020	39 006

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621340	Offices of physical, occup, & speech therapists & audiologists						
	<b>All firms</b> .....	<b>11 583</b>	<b>14 277</b>	<b>8 684 039</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	Single unit firms .....	10 762	10 762	4 562 220	2 190 320	499 804	78 486
	Multiunit firms .....	821	3 515	4 121 819	2 186 466	510 840	63 047
	Firms with 1 establishment .....	250	250	421 805	238 477	59 633	7 888
	Firms with 2 establishments .....	316	632	406 700	210 321	47 378	6 916
	Firms with 3 or 4 establishments .....	145	469	259 231	135 280	30 845	4 547
	Firms with 5 to 9 establishments .....	68	426	293 502	152 056	36 964	4 690
	Firms with 10 establishments or more .....	42	1 738	2 740 581	1 450 332	336 020	39 006
6213401	Speech therapists & audiologists						
	<b>All firms</b> .....	<b>2 245</b>	<b>2 315</b>	<b>714 482</b>	<b>271 261</b>	<b>61 749</b>	<b>10 508</b>
	Single unit firms .....	2 158	2 158	614 763	225 515	51 195	8 948
	Multiunit firms .....	87	157	99 719	45 746	10 554	1 560
	Firms with 1 establishment .....	45	45	25 188	12 167	2 988	509
	Firms with 2 establishments .....	31	62	54 540	25 579	5 875	815
	Firms with 3 or 4 establishments .....	7	21	8 981	4 077	982	137
	Firms with 5 to 9 establishments .....	3	17	D	D	D	b
	Firms with 10 establishments or more .....	1	12	D	D	D	a
6213402	Physical & occupational therapists						
	<b>All firms</b> .....	<b>9 351</b>	<b>11 962</b>	<b>7 969 557</b>	<b>4 105 525</b>	<b>948 895</b>	<b>131 025</b>
	Single unit firms .....	8 604	8 604	3 947 457	1 964 805	448 609	69 538
	Multiunit firms .....	747	3 358	4 022 100	2 140 720	500 286	61 487
	Firms with 1 establishment .....	222	222	410 728	233 167	58 303	7 664
	Firms with 2 establishments .....	283	566	345 916	182 167	40 894	6 000
	Firms with 3 or 4 establishments .....	136	443	244 490	128 083	29 042	4 268
	Firms with 5 to 9 establishments .....	65	409	D	D	D	h
	Firms with 10 establishments or more .....	41	1 718	D	D	D	k
62139	Offices of all other health practitioners						
	<b>All firms</b> .....	<b>13 862</b>	<b>14 497</b>	<b>4 161 518</b>	<b>1 472 821</b>	<b>321 793</b>	<b>55 384</b>
	Single unit firms .....	13 354	13 354	3 560 784	1 212 328	261 733	47 134
	Multiunit firms .....	508	1 143	600 734	260 493	60 060	8 250
	Firms with 1 establishment .....	167	167	129 783	58 562	13 936	1 886
	Firms with 2 establishments .....	225	450	179 964	83 161	18 897	2 900
	Firms with 3 or 4 establishments .....	88	283	132 775	60 281	13 661	1 638
	Firms with 5 to 9 establishments .....	22	127	76 403	26 540	6 258	770
	Firms with 10 establishments or more .....	6	116	81 809	31 949	7 308	1 056
621391	Offices of podiatrists						
	<b>All firms</b> .....	<b>8 226</b>	<b>8 662</b>	<b>2 393 443</b>	<b>771 151</b>	<b>168 549</b>	<b>30 472</b>
	Single unit firms .....	7 891	7 891	2 115 056	638 279	139 158	26 534
	Multiunit firms .....	335	771	278 387	132 872	29 391	3 938
	Firms with 1 establishment .....	65	65	41 660	22 201	5 064	567
	Firms with 2 establishments .....	183	366	125 051	60 164	12 821	1 772
	Firms with 3 or 4 establishments .....	68	220	72 444	32 509	7 318	1 032
	Firms with 5 to 9 establishments .....	18	104	D	D	D	f
	Firms with 10 establishments or more .....	1	16	D	D	D	b
621399	Offices of all other miscellaneous health practitioners						
	<b>All firms</b> .....	<b>5 637</b>	<b>5 835</b>	<b>1 768 075</b>	<b>701 670</b>	<b>153 244</b>	<b>24 912</b>
	Single unit firms .....	5 463	5 463	1 445 728	574 049	122 575	20 600
	Multiunit firms .....	174	372	322 347	127 621	30 669	4 312
	Firms with 1 establishment .....	103	103	88 136	36 364	8 872	1 319
	Firms with 2 establishments .....	43	86	55 588	23 352	6 167	1 139
	Firms with 3 or 4 establishments .....	19	60	59 643	27 414	6 252	595
	Firms with 5 to 9 establishments .....	4	23	D	D	D	e
	Firms with 10 establishments or more .....	5	100	D	D	D	f
6214	Outpatient care centers						
	<b>All firms</b> .....	<b>6 866</b>	<b>11 828</b>	<b>17 306 497</b>	<b>5 501 909</b>	<b>1 278 154</b>	<b>173 809</b>
	Single unit firms .....	6 042	6 042	5 065 692	1 804 307	390 702	56 333
	Multiunit firms .....	824	5 786	12 240 805	3 697 602	887 452	117 476
	Firms with 1 establishment .....	361	361	1 356 281	500 664	112 542	12 960
	Firms with 2 establishments .....	194	388	672 915	251 338	58 212	8 548
	Firms with 3 or 4 establishments .....	126	416	498 427	194 798	48 002	6 514
	Firms with 5 to 9 establishments .....	84	556	803 138	252 594	60 622	9 069
	Firms with 10 establishments or more .....	59	4 065	8 910 044	2 498 208	608 074	80 385
62141	Family planning centers						
	<b>All firms</b> .....	<b>356</b>	<b>443</b>	<b>277 683</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	Single unit firms .....	320	320	173 190	59 028	12 768	2 705
	Multiunit firms .....	36	123	104 493	36 366	8 587	1 317
	Firms with 1 establishment .....	21	21	23 803	8 395	1 953	358
	Firms with 2 establishments .....	4	8	3 580	1 523	284	54
	Firms with 3 or 4 establishments .....	7	26	21 632	6 429	1 536	266
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	4	68	55 478	20 019	4 814	639

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621410	Family planning centers						
	<b>All firms</b> .....	<b>356</b>	<b>443</b>	<b>277 683</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	Single unit firms .....	320	320	173 190	59 028	12 768	2 705
	Multiunit firms .....	36	123	104 493	36 366	8 587	1 317
	Firms with 1 establishment .....	21	21	23 803	8 395	1 953	358
	Firms with 2 establishments .....	4	8	3 580	1 523	284	54
	Firms with 3 or 4 establishments .....	7	26	21 632	6 429	1 536	266
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	4	68	55 478	20 019	4 814	639
62142	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>2 125</b>	<b>2 648</b>	<b>1 503 605</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	Single unit firms .....	1 911	1 911	694 441	260 193	57 319	10 641
	Multiunit firms .....	214	737	809 164	318 944	76 592	12 360
	Firms with 1 establishment .....	94	94	144 880	67 709	15 654	2 785
	Firms with 2 establishments .....	47	94	83 446	35 831	7 948	1 500
	Firms with 3 or 4 establishments .....	35	116	78 642	36 893	9 511	1 542
	Firms with 5 to 9 establishments .....	28	189	122 010	50 697	12 959	2 403
	Firms with 10 establishments or more .....	10	244	380 186	127 814	30 520	4 130
621420	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>2 125</b>	<b>2 648</b>	<b>1 503 605</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	Single unit firms .....	1 911	1 911	694 441	260 193	57 319	10 641
	Multiunit firms .....	214	737	809 164	318 944	76 592	12 360
	Firms with 1 establishment .....	94	94	144 880	67 709	15 654	2 785
	Firms with 2 establishments .....	47	94	83 446	35 831	7 948	1 500
	Firms with 3 or 4 establishments .....	35	116	78 642	36 893	9 511	1 542
	Firms with 5 to 9 establishments .....	28	189	122 010	50 697	12 959	2 403
	Firms with 10 establishments or more .....	10	244	380 186	127 814	30 520	4 130
62149	Other outpatient care centers						
	<b>All firms</b> .....	<b>4 431</b>	<b>8 737</b>	<b>15 525 209</b>	<b>4 827 378</b>	<b>1 122 888</b>	<b>146 786</b>
	Single unit firms .....	3 811	3 811	4 198 061	1 485 086	320 615	42 987
	Multiunit firms .....	620	4 926	11 327 148	3 342 292	802 273	103 799
	Firms with 1 establishment .....	291	291	1 298 244	467 278	105 441	11 906
	Firms with 2 establishments .....	141	282	552 215	207 690	48 464	6 164
	Firms with 3 or 4 establishments .....	82	266	375 322	139 660	34 621	4 286
	Firms with 5 to 9 establishments .....	61	398	693 305	208 046	48 864	6 878
	Firms with 10 establishments or more .....	45	3 689	8 408 062	2 319 618	564 883	74 565
621491	HMO medical centers						
	<b>All firms</b> .....	<b>26</b>	<b>262</b>	<b>1 709 323</b>	<b>419 527</b>	<b>111 139</b>	<b>11 029</b>
	Single unit firms .....	8	8	46 140	6 513	1 415	142
	Multiunit firms .....	18	254	1 663 183	413 014	109 724	10 887
	Firms with 1 establishment .....	6	6	35 470	16 140	3 923	411
	Firms with 2 establishments .....	1	2	D	D	D	b
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	3	22	D	D	D	c
	Firms with 10 establishments or more .....	8	224	1 599 161	388 524	103 537	10 222
621492	Kidney dialysis centers						
	<b>All firms</b> .....	<b>440</b>	<b>1 953</b>	<b>4 310 817</b>	<b>1 147 692</b>	<b>260 780</b>	<b>38 503</b>
	Single unit firms .....	363	363	663 643	204 483	45 668	7 080
	Multiunit firms .....	77	1 590	3 647 174	943 209	215 112	31 423
	Firms with 1 establishment .....	17	17	83 528	37 844	8 718	1 011
	Firms with 2 establishments .....	21	42	D	D	D	g
	Firms with 3 or 4 establishments .....	15	50	91 272	24 719	5 862	842
	Firms with 5 to 9 establishments .....	13	78	D	D	D	g
	Firms with 10 establishments or more .....	11	1 403	3 207 996	809 673	183 511	27 118
621493	Freestanding ambulatory surgical & emergency centers						
	<b>All firms</b> .....	<b>1 539</b>	<b>2 089</b>	<b>4 088 108</b>	<b>1 262 848</b>	<b>283 612</b>	<b>34 295</b>
	Single unit firms .....	1 360	1 360	1 916 844	658 588	141 657	15 597
	Multiunit firms .....	179	729	2 171 264	604 260	141 955	18 698
	Firms with 1 establishment .....	102	102	439 829	108 994	24 143	3 088
	Firms with 2 establishments .....	35	70	118 435	40 140	9 662	1 252
	Firms with 3 or 4 establishments .....	23	75	129 529	45 868	10 738	1 224
	Firms with 5 to 9 establishments .....	9	61	113 407	33 474	8 057	911
	Firms with 10 establishments or more .....	10	421	1 370 064	375 784	89 355	12 223
621498	All other outpatient care centers						
	<b>All firms</b> .....	<b>2 469</b>	<b>4 433</b>	<b>5 416 961</b>	<b>1 997 311</b>	<b>467 357</b>	<b>62 959</b>
	Single unit firms .....	2 080	2 080	1 571 434	615 502	131 875	20 168
	Multiunit firms .....	389	2 353	3 845 527	1 381 809	335 482	42 791
	Firms with 1 establishment .....	206	206	926 888	381 423	86 334	9 508
	Firms with 2 establishments .....	82	164	223 668	93 260	20 903	2 731
	Firms with 3 or 4 establishments .....	46	149	191 703	79 615	20 942	2 637
	Firms with 5 to 9 establishments .....	37	244	396 528	126 178	29 446	4 432
	Firms with 10 establishments or more .....	18	1 590	2 106 740	701 333	177 857	23 483

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
6215	Medical & diagnostic laboratories						
	<b>All firms</b> .....	<b>6 055</b>	<b>9 076</b>	<b>16 317 096</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	Single unit firms .....	5 355	5 355	5 753 979	2 085 431	448 345	53 313
	Multiunit firms .....	700	3 721	10 563 117	3 316 318	797 734	98 025
	Firms with 1 establishment .....	326	326	1 544 811	487 289	115 973	13 884
	Firms with 2 establishments .....	159	318	1 351 232	402 325	90 980	10 104
	Firms with 3 or 4 establishments .....	100	336	733 340	281 443	65 445	7 521
	Firms with 5 to 9 establishments .....	73	464	1 075 384	383 142	88 457	11 304
	Firms with 10 establishments or more .....	42	2 277	5 858 350	1 762 119	436 879	55 212
62151	Medical & diagnostic laboratories						
	<b>All firms</b> .....	<b>6 055</b>	<b>9 076</b>	<b>16 317 096</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	Single unit firms .....	5 355	5 355	5 753 979	2 085 431	448 345	53 313
	Multiunit firms .....	700	3 721	10 563 117	3 316 318	797 734	98 025
	Firms with 1 establishment .....	326	326	1 544 811	487 289	115 973	13 884
	Firms with 2 establishments .....	159	318	1 351 232	402 325	90 980	10 104
	Firms with 3 or 4 establishments .....	100	336	733 340	281 443	65 445	7 521
	Firms with 5 to 9 establishments .....	73	464	1 075 384	383 142	88 457	11 304
	Firms with 10 establishments or more .....	42	2 277	5 858 350	1 762 119	436 879	55 212
621511	Medical laboratories						
	<b>All firms</b> .....	<b>2 777</b>	<b>4 655</b>	<b>10 443 452</b>	<b>3 519 456</b>	<b>835 582</b>	<b>107 474</b>
	Single unit firms .....	2 434	2 434	2 707 443	1 065 138	235 143	30 180
	Multiunit firms .....	343	2 221	7 736 009	2 454 318	600 439	77 294
	Firms with 1 establishment .....	198	198	1 033 143	356 875	87 813	11 148
	Firms with 2 establishments .....	59	118	715 489	207 808	47 905	6 303
	Firms with 3 or 4 establishments .....	39	128	318 326	129 950	30 991	4 009
	Firms with 5 to 9 establishments .....	22	133	436 241	150 983	34 229	5 606
	Firms with 10 establishments or more .....	25	1 644	5 232 810	1 608 702	399 501	50 228
621512	Diagnostic imaging centers						
	<b>All firms</b> .....	<b>3 328</b>	<b>4 421</b>	<b>5 873 644</b>	<b>1 882 293</b>	<b>410 497</b>	<b>43 864</b>
	Single unit firms .....	2 921	2 921	3 046 536	1 020 293	213 202	23 133
	Multiunit firms .....	407	1 500	2 827 108	862 000	197 295	20 731
	Firms with 1 establishment .....	181	181	694 510	186 400	41 513	4 301
	Firms with 2 establishments .....	96	192	597 574	187 501	41 679	3 868
	Firms with 3 or 4 establishments .....	64	218	417 087	159 116	35 764	3 759
	Firms with 5 to 9 establishments .....	48	310	559 973	196 980	46 171	4 600
	Firms with 10 establishments or more .....	18	599	557 964	132 003	32 168	4 203
6216	Home health care services						
	<b>All firms</b> .....	<b>10 385</b>	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Single unit firms .....	9 426	9 426	8 030 657	4 349 924	1 002 889	274 424
	Multiunit firms .....	959	6 889	13 443 367	6 591 040	1 632 781	407 081
	Firms with 1 establishment .....	339	339	966 954	509 328	129 818	28 508
	Firms with 2 establishments .....	236	472	994 106	560 194	134 024	34 461
	Firms with 3 or 4 establishments .....	169	570	1 179 388	650 128	155 782	44 241
	Firms with 5 to 9 establishments .....	122	800	1 283 402	662 231	160 660	43 849
	Firms with 10 establishments or more .....	93	4 708	9 019 517	4 209 159	1 052 497	256 022
62161	Home health care services						
	<b>All firms</b> .....	<b>10 385</b>	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Single unit firms .....	9 426	9 426	8 030 657	4 349 924	1 002 889	274 424
	Multiunit firms .....	959	6 889	13 443 367	6 591 040	1 632 781	407 081
	Firms with 1 establishment .....	339	339	966 954	509 328	129 818	28 508
	Firms with 2 establishments .....	236	472	994 106	560 194	134 024	34 461
	Firms with 3 or 4 establishments .....	169	570	1 179 388	650 128	155 782	44 241
	Firms with 5 to 9 establishments .....	122	800	1 283 402	662 231	160 660	43 849
	Firms with 10 establishments or more .....	93	4 708	9 019 517	4 209 159	1 052 497	256 022
621610	Home health care services						
	<b>All firms</b> .....	<b>10 385</b>	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Single unit firms .....	9 426	9 426	8 030 657	4 349 924	1 002 889	274 424
	Multiunit firms .....	959	6 889	13 443 367	6 591 040	1 632 781	407 081
	Firms with 1 establishment .....	339	339	966 954	509 328	129 818	28 508
	Firms with 2 establishments .....	236	472	994 106	560 194	134 024	34 461
	Firms with 3 or 4 establishments .....	169	570	1 179 388	650 128	155 782	44 241
	Firms with 5 to 9 establishments .....	122	800	1 283 402	662 231	160 660	43 849
	Firms with 10 establishments or more .....	93	4 708	9 019 517	4 209 159	1 052 497	256 022
6219	Other ambulatory health care services						
	<b>All firms</b> .....	<b>3 068</b>	<b>4 468</b>	<b>6 521 189</b>	<b>2 474 625</b>	<b>590 387</b>	<b>118 219</b>
	Single unit firms .....	2 725	2 725	2 484 270	963 061	222 966	48 442
	Multiunit firms .....	343	1 743	4 036 919	1 511 564	367 421	69 777
	Firms with 1 establishment .....	138	138	472 461	176 906	42 207	6 595
	Firms with 2 establishments .....	91	182	249 726	85 476	20 964	4 132
	Firms with 3 or 4 establishments .....	57	189	197 051	88 955	20 748	4 171
	Firms with 5 to 9 establishments .....	31	199	286 506	105 852	25 492	4 910
	Firms with 10 establishments or more .....	26	1 035	2 831 175	1 054 375	258 010	49 969

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
62191	Ambulance services						
	<b>All firms</b> .....	<b>1 787</b>	<b>2 453</b>	<b>4 206 729</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	Single unit firms .....	1 588	1 588	1 574 460	689 615	161 408	38 375
	Multiunit firms .....	199	865	2 632 269	1 113 718	270 852	51 679
	Firms with 1 establishment .....	60	60	281 692	114 780	25 454	4 496
	Firms with 2 establishments .....	60	120	140 118	57 833	14 337	3 212
	Firms with 3 or 4 establishments .....	48	157	164 315	78 150	18 206	3 894
	Firms with 5 to 9 establishments .....	19	123	179 435	80 331	19 848	3 907
	Firms with 10 establishments or more .....	12	405	1 866 709	782 624	193 007	36 170
621910	Ambulance services						
	<b>All firms</b> .....	<b>1 787</b>	<b>2 453</b>	<b>4 206 729</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	Single unit firms .....	1 588	1 588	1 574 460	689 615	161 408	38 375
	Multiunit firms .....	199	865	2 632 269	1 113 718	270 852	51 679
	Firms with 1 establishment .....	60	60	281 692	114 780	25 454	4 496
	Firms with 2 establishments .....	60	120	140 118	57 833	14 337	3 212
	Firms with 3 or 4 establishments .....	48	157	164 315	78 150	18 206	3 894
	Firms with 5 to 9 establishments .....	19	123	179 435	80 331	19 848	3 907
	Firms with 10 establishments or more .....	12	405	1 866 709	782 624	193 007	36 170
62199	All other ambulatory health care services						
	<b>All firms</b> .....	<b>1 284</b>	<b>2 015</b>	<b>2 314 460</b>	<b>671 292</b>	<b>158 127</b>	<b>28 165</b>
	Single unit firms .....	1 137	1 137	909 810	273 446	61 558	10 067
	Multiunit firms .....	147	878	1 404 650	397 846	96 569	18 098
	Firms with 1 establishment .....	83	83	222 871	66 107	17 611	2 251
	Firms with 2 establishments .....	29	58	77 805	23 767	5 786	772
	Firms with 3 or 4 establishments .....	9	31	32 437	10 700	2 525	273
	Firms with 5 to 9 establishments .....	12	76	107 071	25 521	5 644	1 003
	Firms with 10 establishments or more .....	14	630	964 466	271 751	65 003	13 799
621991	Blood & organ banks						
	<b>All firms</b> .....	<b>227</b>	<b>504</b>	<b>1 017 082</b>	<b>242 944</b>	<b>58 832</b>	<b>10 266</b>
	Single unit firms .....	181	181	307 934	74 326	17 062	2 299
	Multiunit firms .....	46	323	709 148	168 618	41 770	7 967
	Firms with 1 establishment .....	22	22	107 564	30 772	8 206	1 004
	Firms with 2 establishments .....	9	18	42 093	8 908	2 150	293
	Firms with 3 or 4 establishments .....	3	12	11 631	4 472	1 050	92
	Firms with 5 to 9 establishments .....	3	19	25 276	10 528	1 872	387
	Firms with 10 establishments or more .....	9	252	522 584	113 938	28 492	6 191
621999	All other miscellaneous ambulatory health care services						
	<b>All firms</b> .....	<b>1 061</b>	<b>1 511</b>	<b>1 297 378</b>	<b>428 348</b>	<b>99 295</b>	<b>17 899</b>
	Single unit firms .....	956	956	601 876	199 120	44 496	7 768
	Multiunit firms .....	105	555	695 502	229 228	54 799	10 131
	Firms with 1 establishment .....	64	64	117 212	35 920	9 558	1 286
	Firms with 2 establishments .....	20	40	35 624	14 676	3 576	477
	Firms with 3 or 4 establishments .....	6	19	20 806	6 228	1 475	181
	Firms with 5 to 9 establishments .....	11	74	146 876	42 079	10 629	1 550
	Firms with 10 establishments or more .....	4	358	374 984	130 325	29 561	6 637
<b>622</b>	<b>Hospitals</b>						
	<b>All firms</b> .....	<b>364</b>	<b>1 345</b>	<b>40 146 379</b>	<b>13 885 808</b>	<b>3 407 896</b>	<b>511 584</b>
	Single unit firms .....	202	202	3 329 791	1 274 910	290 227	44 605
	Multiunit firms .....	162	1 143	36 816 588	12 610 898	3 117 669	466 979
	Firms with 1 establishment .....	104	104	1 884 615	779 592	199 235	27 455
	Firms with 2 establishments .....	22	44	726 447	267 823	64 307	9 546
	Firms with 3 or 4 establishments .....	15	49	727 973	285 793	69 967	9 765
	Firms with 5 to 9 establishments .....	8	54	602 969	216 590	56 963	9 857
	Firms with 10 establishments or more .....	13	892	32 874 584	11 061 100	2 727 197	410 356
6221	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>192</b>	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Single unit firms .....	102	102	2 560 825	930 526	210 016	31 393
	Multiunit firms .....	90	690	31 651 678	10 639 687	2 625 278	389 864
	Firms with 1 establishment .....	67	67	1 576 132	653 692	169 079	22 331
	Firms with 2 establishments .....	7	14	D	D	D	h
	Firms with 3 or 4 establishments .....	5	18	D	D	D	h
	Firms with 5 to 9 establishments .....	1	7	D	D	D	g
	Firms with 10 establishments or more .....	10	584	D	D	D	m
62211	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>192</b>	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Single unit firms .....	102	102	2 560 825	930 526	210 016	31 393
	Multiunit firms .....	90	690	31 651 678	10 639 687	2 625 278	389 864
	Firms with 1 establishment .....	67	67	1 576 132	653 692	169 079	22 331
	Firms with 2 establishments .....	7	14	D	D	D	h
	Firms with 3 or 4 establishments .....	5	18	D	D	D	h
	Firms with 5 to 9 establishments .....	1	7	D	D	D	g
	Firms with 10 establishments or more .....	10	584	D	D	D	m

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
622110	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>192</b>	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Single unit firms .....	102	102	2 560 825	930 526	210 016	31 393
	Multiunit firms .....	90	690	31 651 678	10 639 687	2 625 278	389 864
	Firms with 1 establishment .....	67	67	1 576 132	653 692	169 079	22 331
	Firms with 2 establishments .....	7	14	D	D	D	h
	Firms with 3 or 4 establishments .....	5	18	D	D	D	h
	Firms with 5 to 9 establishments .....	1	7	D	D	D	g
	Firms with 10 establishments or more .....	10	584	D	D	D	m
6221102	General medical & surgical hospitals (except government)						
	<b>All firms</b> .....	<b>192</b>	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Single unit firms .....	102	102	2 560 825	930 526	210 016	31 393
	Multiunit firms .....	90	690	31 651 678	10 639 687	2 625 278	389 864
	Firms with 1 establishment .....	67	67	1 576 132	653 692	169 079	22 331
	Firms with 2 establishments .....	7	14	D	D	D	h
	Firms with 3 or 4 establishments .....	5	18	D	D	D	h
	Firms with 5 to 9 establishments .....	1	7	D	D	D	g
	Firms with 10 establishments or more .....	10	584	D	D	D	m
6222	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>136</b>	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Single unit firms .....	65	65	472 583	227 155	54 608	8 609
	Multiunit firms .....	71	324	2 895 978	1 118 671	281 330	45 634
	Firms with 1 establishment .....	44	44	415 435	178 599	42 384	7 008
	Firms with 2 establishments .....	7	14	98 000	39 172	9 623	1 592
	Firms with 3 or 4 establishments .....	6	18	210 454	90 435	22 843	3 267
	Firms with 5 to 9 establishments .....	8	51	496 707	187 621	49 021	8 326
	Firms with 10 establishments or more .....	6	197	1 675 382	622 844	157 459	25 441
62221	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>136</b>	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Single unit firms .....	65	65	472 583	227 155	54 608	8 609
	Multiunit firms .....	71	324	2 895 978	1 118 671	281 330	45 634
	Firms with 1 establishment .....	44	44	415 435	178 599	42 384	7 008
	Firms with 2 establishments .....	7	14	98 000	39 172	9 623	1 592
	Firms with 3 or 4 establishments .....	6	18	210 454	90 435	22 843	3 267
	Firms with 5 to 9 establishments .....	8	51	496 707	187 621	49 021	8 326
	Firms with 10 establishments or more .....	6	197	1 675 382	622 844	157 459	25 441
622210	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>136</b>	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Single unit firms .....	65	65	472 583	227 155	54 608	8 609
	Multiunit firms .....	71	324	2 895 978	1 118 671	281 330	45 634
	Firms with 1 establishment .....	44	44	415 435	178 599	42 384	7 008
	Firms with 2 establishments .....	7	14	98 000	39 172	9 623	1 592
	Firms with 3 or 4 establishments .....	6	18	210 454	90 435	22 843	3 267
	Firms with 5 to 9 establishments .....	8	51	496 707	187 621	49 021	8 326
	Firms with 10 establishments or more .....	6	197	1 675 382	622 844	157 459	25 441
6222102	Psychiatric & substance abuse hospitals (except government)						
	<b>All firms</b> .....	<b>136</b>	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Single unit firms .....	65	65	472 583	227 155	54 608	8 609
	Multiunit firms .....	71	324	2 895 978	1 118 671	281 330	45 634
	Firms with 1 establishment .....	44	44	415 435	178 599	42 384	7 008
	Firms with 2 establishments .....	7	14	98 000	39 172	9 623	1 592
	Firms with 3 or 4 establishments .....	6	18	210 454	90 435	22 843	3 267
	Firms with 5 to 9 establishments .....	8	51	496 707	187 621	49 021	8 326
	Firms with 10 establishments or more .....	6	197	1 675 382	622 844	157 459	25 441
6223	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>64</b>	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Single unit firms .....	35	35	296 383	117 229	25 603	4 603
	Multiunit firms .....	29	129	2 268 932	852 540	211 061	31 481
	Firms with 1 establishment .....	21	21	273 966	99 435	24 148	3 614
	Firms with 2 establishments .....	2	4	D	D	D	e
	Firms with 3 or 4 establishments .....	2	6	D	D	D	g
	Firms with 5 to 9 establishments .....	3	21	D	D	D	i
	Firms with 10 establishments or more .....	1	77	D	D	D	j
62231	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>64</b>	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Single unit firms .....	35	35	296 383	117 229	25 603	4 603
	Multiunit firms .....	29	129	2 268 932	852 540	211 061	31 481
	Firms with 1 establishment .....	21	21	273 966	99 435	24 148	3 614
	Firms with 2 establishments .....	2	4	D	D	D	e
	Firms with 3 or 4 establishments .....	2	6	D	D	D	g
	Firms with 5 to 9 establishments .....	3	21	D	D	D	i
	Firms with 10 establishments or more .....	1	77	D	D	D	j

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
622310	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>64</b>	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Single unit firms .....	35	35	296 383	117 229	25 603	4 603
	Multiunit firms .....	29	129	2 268 932	852 540	211 061	31 481
	Firms with 1 establishment .....	21	21	273 966	99 435	24 148	3 614
	Firms with 2 establishments .....	2	4	D	D	D	e
	Firms with 3 or 4 establishments .....	2	6	D	D	D	g
	Firms with 5 to 9 establishments .....	3	21	D	D	D	i
	Firms with 10 establishments or more .....	1	77	D	D	D	j
<b>623</b>	<b>Nursing &amp; residential care facilities</b>						
	<b>All firms</b> .....	<b>21 809</b>	<b>32 833</b>	<b>55 844 395</b>	<b>24 625 546</b>	<b>5 869 612</b>	<b>1 484 845</b>
	Single unit firms .....	19 958	19 958	23 142 095	10 228 123	2 380 029	640 812
	Multiunit firms .....	1 851	12 875	32 702 300	14 397 423	3 489 583	844 033
	Firms with 1 establishment .....	511	511	1 340 741	594 137	143 416	34 349
	Firms with 2 establishments .....	506	1 012	2 049 477	943 073	225 390	58 126
	Firms with 3 or 4 establishments .....	346	1 166	2 229 586	1 008 084	242 935	63 610
	Firms with 5 to 9 establishments .....	268	1 733	3 164 584	1 373 109	337 110	87 555
	Firms with 10 establishments or more .....	220	8 453	23 917 912	10 479 020	2 540 732	600 393
6231	Nursing care facilities						
	<b>All firms</b> .....	<b>6 477</b>	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Single unit firms .....	5 526	5 526	16 776 023	7 800 226	1 825 064	453 865
	Multiunit firms .....	951	6 991	27 709 223	12 392 950	3 017 991	706 658
	Firms with 1 establishment .....	324	324	1 281 198	579 921	138 345	33 446
	Firms with 2 establishments .....	265	530	1 508 048	704 306	171 351	42 885
	Firms with 3 or 4 establishments .....	144	480	1 629 444	766 096	185 340	46 902
	Firms with 5 to 9 establishments .....	109	692	2 297 494	1 048 222	258 322	65 013
	Firms with 10 establishments or more .....	109	4 965	20 993 039	9 294 405	2 264 633	518 412
62311	Nursing care facilities						
	<b>All firms</b> .....	<b>6 477</b>	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Single unit firms .....	5 526	5 526	16 776 023	7 800 226	1 825 064	453 865
	Multiunit firms .....	951	6 991	27 709 223	12 392 950	3 017 991	706 658
	Firms with 1 establishment .....	324	324	1 281 198	579 921	138 345	33 446
	Firms with 2 establishments .....	265	530	1 508 048	704 306	171 351	42 885
	Firms with 3 or 4 establishments .....	144	480	1 629 444	766 096	185 340	46 902
	Firms with 5 to 9 establishments .....	109	692	2 297 494	1 048 222	258 322	65 013
	Firms with 10 establishments or more .....	109	4 965	20 993 039	9 294 405	2 264 633	518 412
623110	Nursing care facilities						
	<b>All firms</b> .....	<b>6 477</b>	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Single unit firms .....	5 526	5 526	16 776 023	7 800 226	1 825 064	453 865
	Multiunit firms .....	951	6 991	27 709 223	12 392 950	3 017 991	706 658
	Firms with 1 establishment .....	324	324	1 281 198	579 921	138 345	33 446
	Firms with 2 establishments .....	265	530	1 508 048	704 306	171 351	42 885
	Firms with 3 or 4 establishments .....	144	480	1 629 444	766 096	185 340	46 902
	Firms with 5 to 9 establishments .....	109	692	2 297 494	1 048 222	258 322	65 013
	Firms with 10 establishments or more .....	109	4 965	20 993 039	9 294 405	2 264 633	518 412
6232	Residential mental retardation/health & substance abuse facility						
	<b>All firms</b> .....	<b>4 247</b>	<b>7 293</b>	<b>3 620 385</b>	<b>1 617 705</b>	<b>375 805</b>	<b>109 932</b>
	Single unit firms .....	3 661	3 661	1 747 545	755 745	174 146	53 536
	Multiunit firms .....	586	3 632	1 872 840	861 960	201 659	56 396
	Firms with 1 establishment .....	209	209	294 834	136 303	32 228	8 174
	Firms with 2 establishments .....	105	210	211 428	98 469	23 054	6 382
	Firms with 3 or 4 establishments .....	98	329	230 966	109 042	25 622	7 367
	Firms with 5 to 9 establishments .....	102	657	321 025	140 304	33 684	9 360
	Firms with 10 establishments or more .....	72	2 227	814 587	377 842	87 071	25 113
62321	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>2 721</b>	<b>5 411</b>	<b>2 507 066</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	Single unit firms .....	2 323	2 323	1 144 980	522 156	120 483	38 082
	Multiunit firms .....	398	3 088	1 362 086	634 809	147 683	44 365
	Firms with 1 establishment .....	116	116	166 452	82 190	19 272	5 354
	Firms with 2 establishments .....	68	136	127 975	59 674	14 524	4 620
	Firms with 3 or 4 establishments .....	69	235	165 573	76 725	17 879	5 590
	Firms with 5 to 9 establishments .....	81	528	216 119	101 961	24 178	7 010
	Firms with 10 establishments or more .....	64	2 073	685 967	314 259	71 830	21 791
623210	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>2 721</b>	<b>5 411</b>	<b>2 507 066</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	Single unit firms .....	2 323	2 323	1 144 980	522 156	120 483	38 082
	Multiunit firms .....	398	3 088	1 362 086	634 809	147 683	44 365
	Firms with 1 establishment .....	116	116	166 452	82 190	19 272	5 354
	Firms with 2 establishments .....	68	136	127 975	59 674	14 524	4 620
	Firms with 3 or 4 establishments .....	69	235	165 573	76 725	17 879	5 590
	Firms with 5 to 9 establishments .....	81	528	216 119	101 961	24 178	7 010
	Firms with 10 establishments or more .....	64	2 073	685 967	314 259	71 830	21 791

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
62322	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 545</b>	<b>1 882</b>	<b>1 113 319</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	Single unit firms .....	1 338	1 338	602 565	233 589	53 663	15 454
	Multiunit firms .....	207	544	510 754	227 151	53 976	12 031
	Firms with 1 establishment .....	107	107	140 648	60 792	14 059	3 103
	Firms with 2 establishments .....	42	84	102 412	44 043	10 123	2 280
	Firms with 3 or 4 establishments .....	30	101	77 374	36 876	9 011	2 153
	Firms with 5 to 9 establishments .....	19	121	74 985	27 828	6 901	1 651
	Firms with 10 establishments or more .....	9	131	115 335	57 612	13 882	2 844
623220	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 545</b>	<b>1 882</b>	<b>1 113 319</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	Single unit firms .....	1 338	1 338	602 565	233 589	53 663	15 454
	Multiunit firms .....	207	544	510 754	227 151	53 976	12 031
	Firms with 1 establishment .....	107	107	140 648	60 792	14 059	3 103
	Firms with 2 establishments .....	42	84	102 412	44 043	10 123	2 280
	Firms with 3 or 4 establishments .....	30	101	77 374	36 876	9 011	2 153
	Firms with 5 to 9 establishments .....	19	121	74 985	27 828	6 901	1 651
	Firms with 10 establishments or more .....	9	131	115 335	57 612	13 882	2 844
6233	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>10 279</b>	<b>11 637</b>	<b>7 087 953</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	Single unit firms .....	9 745	9 745	4 328 958	1 558 620	354 136	124 707
	Multiunit firms .....	534	1 892	2 758 995	974 578	229 675	71 360
	Firms with 1 establishment .....	233	233	281 485	108 139	27 269	8 055
	Firms with 2 establishments .....	126	252	420 906	158 843	37 058	10 418
	Firms with 3 or 4 establishments .....	93	315	331 186	127 878	29 222	9 626
	Firms with 5 to 9 establishments .....	56	355	529 390	178 906	43 918	12 868
	Firms with 10 establishments or more .....	26	737	1 196 028	400 812	92 208	30 393
62331	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>10 279</b>	<b>11 637</b>	<b>7 087 953</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	Single unit firms .....	9 745	9 745	4 328 958	1 558 620	354 136	124 707
	Multiunit firms .....	534	1 892	2 758 995	974 578	229 675	71 360
	Firms with 1 establishment .....	233	233	281 485	108 139	27 269	8 055
	Firms with 2 establishments .....	126	252	420 906	158 843	37 058	10 418
	Firms with 3 or 4 establishments .....	93	315	331 186	127 878	29 222	9 626
	Firms with 5 to 9 establishments .....	56	355	529 390	178 906	43 918	12 868
	Firms with 10 establishments or more .....	26	737	1 196 028	400 812	92 208	30 393
623311	Continuing care retirement communities						
	<b>All firms</b> .....	<b>1 298</b>	<b>1 713</b>	<b>2 540 584</b>	<b>1 008 636</b>	<b>236 844</b>	<b>69 733</b>
	Single unit firms .....	1 112	1 112	1 316 964	551 183	127 443	38 035
	Multiunit firms .....	186	601	1 223 620	457 453	109 401	31 698
	Firms with 1 establishment .....	99	99	229 870	92 625	23 682	6 710
	Firms with 2 establishments .....	36	72	232 260	89 067	21 821	5 799
	Firms with 3 or 4 establishments .....	26	88	143 322	53 281	12 634	3 961
	Firms with 5 to 9 establishments .....	18	123	422 802	144 596	35 299	10 543
	Firms with 10 establishments or more .....	7	219	195 366	77 884	15 965	4 685
623312	Homes for the elderly						
	<b>All firms</b> .....	<b>9 019</b>	<b>9 924</b>	<b>4 547 369</b>	<b>1 524 562</b>	<b>346 967</b>	<b>126 334</b>
	Single unit firms .....	8 633	8 633	3 011 994	1 007 437	226 693	86 672
	Multiunit firms .....	386	1 291	1 535 375	517 125	120 274	39 662
	Firms with 1 establishment .....	171	171	164 749	60 644	14 027	4 416
	Firms with 2 establishments .....	88	176	198 264	74 733	17 212	5 197
	Firms with 3 or 4 establishments .....	71	240	215 924	75 906	17 548	6 078
	Firms with 5 to 9 establishments .....	40	251	239 030	71 740	17 452	5 512
	Firms with 10 establishments or more .....	16	453	717 408	234 102	54 035	18 459
6239	Other residential care facilities						
	<b>All firms</b> .....	<b>1 147</b>	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Single unit firms .....	1 026	1 026	289 569	113 532	26 683	8 704
	Multiunit firms .....	121	360	361 242	167 935	40 258	9 619
	Firms with 1 establishment .....	62	62	72 303	32 798	8 086	2 018
	Firms with 2 establishments .....	21	42	43 507	21 113	6 308	1 350
	Firms with 3 or 4 establishments .....	21	74	75 851	32 520	7 702	1 948
	Firms with 5 to 9 establishments .....	10	65	35 414	13 955	3 229	840
	Firms with 10 establishments or more .....	7	117	134 167	67 549	14 933	3 463
62399	Other residential care facilities						
	<b>All firms</b> .....	<b>1 147</b>	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Single unit firms .....	1 026	1 026	289 569	113 532	26 683	8 704
	Multiunit firms .....	121	360	361 242	167 935	40 258	9 619
	Firms with 1 establishment .....	62	62	72 303	32 798	8 086	2 018
	Firms with 2 establishments .....	21	42	43 507	21 113	6 308	1 350
	Firms with 3 or 4 establishments .....	21	74	75 851	32 520	7 702	1 948
	Firms with 5 to 9 establishments .....	10	65	35 414	13 955	3 229	840
	Firms with 10 establishments or more .....	7	117	134 167	67 549	14 933	3 463

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
623990	Other residential care facilities						
	<b>All firms</b> .....	<b>1 147</b>	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Single unit firms .....	1 026	1 026	289 569	113 532	26 683	8 704
	Multiunit firms .....	121	360	361 242	167 935	40 258	9 619
	Firms with 1 establishment .....	62	62	72 303	32 798	8 086	2 018
	Firms with 2 establishments .....	21	42	43 507	21 113	6 308	1 350
	Firms with 3 or 4 establishments .....	21	74	75 851	32 520	7 702	1 948
	Firms with 5 to 9 establishments .....	10	65	35 414	13 955	3 229	840
	Firms with 10 establishments or more .....	7	117	134 167	67 549	14 933	3 463
<b>624</b>	<b>Social assistance</b>						
	<b>All firms</b> .....	<b>49 145</b>	<b>56 691</b>	<b>12 599 112</b>	<b>5 765 673</b>	<b>1 342 968</b>	<b>491 060</b>
	Single unit firms .....	47 160	47 160	7 994 248	3 598 759	817 697	321 470
	Multiunit firms .....	1 985	9 531	4 604 864	2 166 914	525 271	169 590
	Firms with 1 establishment .....	576	576	377 286	196 118	45 981	11 869
	Firms with 2 establishments .....	786	1 572	614 309	315 913	75 216	24 999
	Firms with 3 or 4 establishments .....	360	1 194	597 781	298 130	70 428	20 468
	Firms with 5 to 9 establishments .....	189	1 194	573 601	271 564	63 330	17 075
	Firms with 10 establishments or more .....	74	4 995	2 441 887	1 085 189	270 316	95 179
6241	Individual & family services						
	<b>All firms</b> .....	<b>8 992</b>	<b>9 843</b>	<b>2 636 231</b>	<b>1 112 505</b>	<b>245 447</b>	<b>68 772</b>
	Single unit firms .....	8 520	8 520	1 793 206	725 913	156 082	46 940
	Multiunit firms .....	472	1 323	843 025	386 592	89 365	21 832
	Firms with 1 establishment .....	241	241	198 871	96 146	23 619	4 900
	Firms with 2 establishments .....	99	198	137 844	67 727	15 724	4 422
	Firms with 3 or 4 establishments .....	60	201	166 270	76 957	18 561	4 130
	Firms with 5 to 9 establishments .....	49	327	176 859	80 241	17 674	4 109
	Firms with 10 establishments or more .....	23	356	163 181	65 521	13 787	4 271
62411	Child & youth services						
	<b>All firms</b> .....	<b>1 508</b>	<b>1 648</b>	<b>539 369</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	Single unit firms .....	1 407	1 407	347 944	133 101	28 285	7 877
	Multiunit firms .....	101	241	191 425	76 995	17 025	3 633
	Firms with 1 establishment .....	64	64	40 743	18 482	4 717	1 031
	Firms with 2 establishments .....	16	32	39 182	12 029	2 602	588
	Firms with 3 or 4 establishments .....	7	21	17 441	9 557	2 245	613
	Firms with 5 to 9 establishments .....	10	61	67 975	25 267	6 058	1 002
	Firms with 10 establishments or more .....	4	63	26 084	11 660	1 403	399
624110	Child & youth services						
	<b>All firms</b> .....	<b>1 508</b>	<b>1 648</b>	<b>539 369</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	Single unit firms .....	1 407	1 407	347 944	133 101	28 285	7 877
	Multiunit firms .....	101	241	191 425	76 995	17 025	3 633
	Firms with 1 establishment .....	64	64	40 743	18 482	4 717	1 031
	Firms with 2 establishments .....	16	32	39 182	12 029	2 602	588
	Firms with 3 or 4 establishments .....	7	21	17 441	9 557	2 245	613
	Firms with 5 to 9 establishments .....	10	61	67 975	25 267	6 058	1 002
	Firms with 10 establishments or more .....	4	63	26 084	11 660	1 403	399
62412	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>2 658</b>	<b>2 976</b>	<b>807 258</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	Single unit firms .....	2 500	2 500	562 383	267 305	56 584	22 295
	Multiunit firms .....	158	476	244 875	126 855	29 771	9 891
	Firms with 1 establishment .....	84	84	57 171	31 750	7 543	2 059
	Firms with 2 establishments .....	21	42	38 675	22 017	5 580	1 602
	Firms with 3 or 4 establishments .....	24	80	37 237	21 348	5 159	2 167
	Firms with 5 to 9 establishments .....	20	133	44 102	22 440	4 644	1 652
	Firms with 10 establishments or more .....	9	137	67 690	29 300	6 845	2 411
624120	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>2 658</b>	<b>2 976</b>	<b>807 258</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	Single unit firms .....	2 500	2 500	562 383	267 305	56 584	22 295
	Multiunit firms .....	158	476	244 875	126 855	29 771	9 891
	Firms with 1 establishment .....	84	84	57 171	31 750	7 543	2 059
	Firms with 2 establishments .....	21	42	38 675	22 017	5 580	1 602
	Firms with 3 or 4 establishments .....	24	80	37 237	21 348	5 159	2 167
	Firms with 5 to 9 establishments .....	20	133	44 102	22 440	4 644	1 652
	Firms with 10 establishments or more .....	9	137	67 690	29 300	6 845	2 411
62419	Other individual & family services						
	<b>All firms</b> .....	<b>4 858</b>	<b>5 219</b>	<b>1 289 604</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	Single unit firms .....	4 613	4 613	882 879	325 507	71 213	16 768
	Multiunit firms .....	245	606	406 725	182 742	42 569	8 308
	Firms with 1 establishment .....	128	128	122 937	55 531	13 397	2 253
	Firms with 2 establishments .....	62	124	85 572	41 887	9 455	2 531
	Firms with 3 or 4 establishments .....	28	95	111 880	45 129	10 906	1 343
	Firms with 5 to 9 establishments .....	18	121	52 742	24 773	5 177	1 260
	Firms with 10 establishments or more .....	9	138	33 594	15 422	3 634	921

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
624190	Other individual & family services						
	<b>All firms</b> .....	<b>4 858</b>	<b>5 219</b>	<b>1 289 604</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	Single unit firms .....	4 613	4 613	882 879	325 507	71 213	16 768
	Multiunit firms .....	245	606	406 725	182 742	42 569	8 308
	Firms with 1 establishment .....	128	128	122 937	55 531	13 397	2 253
	Firms with 2 establishments .....	62	124	85 572	41 887	9 455	2 531
	Firms with 3 or 4 establishments .....	28	95	111 880	45 129	10 906	1 343
	Firms with 5 to 9 establishments .....	18	121	52 742	24 773	5 177	1 260
	Firms with 10 establishments or more .....	9	138	33 594	15 422	3 634	921
6242	Community food & housing/emergency & other relief services						
	<b>All firms</b> .....	<b>334</b>	<b>344</b>	<b>111 986</b>	<b>29 042</b>	<b>6 373</b>	<b>1 553</b>
	Single unit firms .....	305	305	92 545	22 124	4 698	1 197
	Multiunit firms .....	29	39	19 441	6 918	1 675	356
	Firms with 1 establishment .....	21	21	11 938	3 584	792	192
	Firms with 2 establishments .....	6	12	D	D	D	c
	Firms with 3 or 4 establishments .....	2	6	D	D	D	b
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
62421	Community food services						
	<b>All firms</b> .....	<b>94</b>	<b>95</b>	<b>17 984</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	Single unit firms .....	86	86	D	D	D	e
	Multiunit firms .....	8	9	D	D	D	b
	Firms with 1 establishment .....	7	7	D	D	D	b
	Firms with 2 establishments .....	1	2	D	D	D	a
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
624210	Community food services						
	<b>All firms</b> .....	<b>94</b>	<b>95</b>	<b>17 984</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	Single unit firms .....	86	86	D	D	D	e
	Multiunit firms .....	8	9	D	D	D	b
	Firms with 1 establishment .....	7	7	D	D	D	b
	Firms with 2 establishments .....	1	2	D	D	D	a
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
62422	Community housing services						
	<b>All firms</b> .....	<b>159</b>	<b>167</b>	<b>74 092</b>	<b>20 845</b>	<b>4 764</b>	<b>962</b>
	Single unit firms .....	138	138	58 505	14 987	3 323	687
	Multiunit firms .....	21	29	15 587	5 858	1 441	275
	Firms with 1 establishment .....	14	14	8 855	2 783	628	127
	Firms with 2 establishments .....	6	12	D	D	D	c
	Firms with 3 or 4 establishments .....	1	3	D	D	D	a
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
624221	Temporary shelters						
	<b>All firms</b> .....	<b>53</b>	<b>58</b>	<b>34 534</b>	<b>10 554</b>	<b>2 436</b>	<b>490</b>
	Single unit firms .....	41	41	25 133	6 945	1 515	319
	Multiunit firms .....	12	17	9 401	3 609	921	171
	Firms with 1 establishment .....	8	8	5 387	1 545	360	75
	Firms with 2 establishments .....	3	6	D	D	D	b
	Firms with 3 or 4 establishments .....	1	3	D	D	D	a
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
624229	Other community housing services						
	<b>All firms</b> .....	<b>106</b>	<b>109</b>	<b>39 558</b>	<b>10 291</b>	<b>2 328</b>	<b>472</b>
	Single unit firms .....	97	97	33 372	8 042	1 808	368
	Multiunit firms .....	9	12	6 186	2 249	520	104
	Firms with 1 establishment .....	6	6	3 468	1 238	268	52
	Firms with 2 establishments .....	3	6	2 718	1 011	252	52
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
62423	Emergency & other relief services						
	<b>All firms</b> .....	<b>82</b>	<b>82</b>	<b>19 910</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	Single unit firms .....	81	81	D	D	D	c
	Multiunit firms .....	1	1	D	D	D	a
	Firms with 1 establishment .....	1	1	D	D	D	a
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
624230	Emergency & other relief services						
	<b>All firms</b> .....	<b>82</b>	<b>82</b>	<b>19 910</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	Single unit firms .....	81	81	D	D	D	c
	Multiunit firms .....	1	1	D	D	D	a
	Firms with 1 establishment .....	1	1	D	D	D	a
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
6243	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>1 987</b>	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Single unit firms .....	1 785	1 785	621 994	293 946	66 362	13 338
	Multiunit firms .....	202	764	810 275	381 738	91 580	18 666
	Firms with 1 establishment .....	99	99	92 071	47 123	10 683	2 623
	Firms with 2 establishments .....	39	78	D	D	D	g
	Firms with 3 or 4 establishments .....	31	109	D	D	D	g
	Firms with 5 to 9 establishments .....	21	138	135 235	68 785	17 453	3 136
	Firms with 10 establishments or more .....	12	340	448 039	197 942	46 719	9 661
62431	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>1 987</b>	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Single unit firms .....	1 785	1 785	621 994	293 946	66 362	13 338
	Multiunit firms .....	202	764	810 275	381 738	91 580	18 666
	Firms with 1 establishment .....	99	99	92 071	47 123	10 683	2 623
	Firms with 2 establishments .....	39	78	D	D	D	g
	Firms with 3 or 4 establishments .....	31	109	D	D	D	g
	Firms with 5 to 9 establishments .....	21	138	135 235	68 785	17 453	3 136
	Firms with 10 establishments or more .....	12	340	448 039	197 942	46 719	9 661
624310	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>1 987</b>	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Single unit firms .....	1 785	1 785	621 994	293 946	66 362	13 338
	Multiunit firms .....	202	764	810 275	381 738	91 580	18 666
	Firms with 1 establishment .....	99	99	92 071	47 123	10 683	2 623
	Firms with 2 establishments .....	39	78	D	D	D	g
	Firms with 3 or 4 establishments .....	31	109	D	D	D	g
	Firms with 5 to 9 establishments .....	21	138	135 235	68 785	17 453	3 136
	Firms with 10 establishments or more .....	12	340	448 039	197 942	46 719	9 661
6244	Child day care services						
	<b>All firms</b> .....	<b>37 905</b>	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Single unit firms .....	36 550	36 550	5 486 503	2 556 776	590 555	259 995
	Multiunit firms .....	1 355	7 405	2 932 123	1 391 666	342 651	128 736
	Firms with 1 establishment .....	297	297	138 602	75 480	17 630	5 585
	Firms with 2 establishments .....	638	1 276	424 501	225 035	54 026	19 370
	Firms with 3 or 4 establishments .....	271	897	323 605	168 447	38 507	13 782
	Firms with 5 to 9 establishments .....	112	688	243 108	117 100	26 424	9 603
	Firms with 10 establishments or more .....	37	4 247	1 802 307	805 604	206 064	80 396
62441	Child day care services						
	<b>All firms</b> .....	<b>37 905</b>	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Single unit firms .....	36 550	36 550	5 486 503	2 556 776	590 555	259 995
	Multiunit firms .....	1 355	7 405	2 932 123	1 391 666	342 651	128 736
	Firms with 1 establishment .....	297	297	138 602	75 480	17 630	5 585
	Firms with 2 establishments .....	638	1 276	424 501	225 035	54 026	19 370
	Firms with 3 or 4 establishments .....	271	897	323 605	168 447	38 507	13 782
	Firms with 5 to 9 establishments .....	112	688	243 108	117 100	26 424	9 603
	Firms with 10 establishments or more .....	37	4 247	1 802 307	805 604	206 064	80 396
624410	Child day care services						
	<b>All firms</b> .....	<b>37 905</b>	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Single unit firms .....	36 550	36 550	5 486 503	2 556 776	590 555	259 995
	Multiunit firms .....	1 355	7 405	2 932 123	1 391 666	342 651	128 736
	Firms with 1 establishment .....	297	297	138 602	75 480	17 630	5 585
	Firms with 2 establishments .....	638	1 276	424 501	225 035	54 026	19 370
	Firms with 3 or 4 establishments .....	271	897	323 605	168 447	38 507	13 782
	Firms with 5 to 9 establishments .....	112	688	243 108	117 100	26 424	9 603
	Firms with 10 establishments or more .....	37	4 247	1 802 307	805 604	206 064	80 396

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>						
	<b>All firms</b> .....	<b>64 658</b>	<b>114 784</b>	<b>466 451 794</b>	<b>195 949 352</b>	<b>47 859 474</b>	<b>7 329 811</b>
	Single unit firms .....	53 471	53 471	117 586 185	49 419 654	12 003 250	2 207 950
	Multiunit firms .....	11 187	61 313	348 865 609	146 529 698	35 856 224	5 121 861
	Firms with 1 establishment .....	2 599	2 599	82 943 188	39 785 186	9 892 477	1 142 334
	Firms with 2 establishments .....	2 439	4 878	41 830 608	17 525 314	4 232 418	632 244
	Firms with 3 or 4 establishments .....	2 483	8 428	48 463 309	20 232 308	4 914 410	744 514
	Firms with 5 to 9 establishments .....	2 092	13 640	55 606 962	23 005 451	5 630 420	858 906
	Firms with 10 establishments or more .....	1 574	31 768	120 021 542	45 981 439	11 186 499	1 743 863
<b>621</b>	<b>Ambulatory health care services</b>						
	<b>All firms</b> .....	<b>7 332</b>	<b>15 181</b>	<b>45 428 453</b>	<b>17 884 218</b>	<b>4 393 734</b>	<b>669 335</b>
	Single unit firms .....	4 564	4 564	8 916 794	4 323 580	1 052 344	200 040
	Multiunit firms .....	2 768	10 617	36 511 659	13 560 638	3 341 390	469 295
	Firms with 1 establishment .....	907	907	3 457 921	1 713 444	410 891	64 021
	Firms with 2 establishments .....	599	1 198	2 976 213	1 453 518	359 334	58 519
	Firms with 3 or 4 establishments .....	620	2 101	6 735 931	3 245 813	787 077	108 441
	Firms with 5 to 9 establishments .....	448	2 860	5 492 637	2 533 318	627 244	93 747
	Firms with 10 establishments or more .....	194	3 551	17 848 957	4 614 545	1 156 844	144 567
6214	Outpatient care centers						
	<b>All firms</b> .....	<b>4 206</b>	<b>9 940</b>	<b>31 561 321</b>	<b>11 157 881</b>	<b>2 742 077</b>	<b>346 501</b>
	Single unit firms .....	2 202	2 202	4 173 196	1 888 004	457 468	67 440
	Multiunit firms .....	2 004	7 738	27 388 125	9 269 877	2 284 609	279 061
	Firms with 1 establishment .....	658	658	2 616 729	1 226 205	291 494	37 532
	Firms with 2 establishments .....	426	852	1 796 004	874 025	216 808	29 635
	Firms with 3 or 4 establishments .....	447	1 514	4 561 452	2 173 826	524 377	62 583
	Firms with 5 to 9 establishments .....	341	2 199	3 488 391	1 678 494	416 261	55 899
	Firms with 10 establishments or more .....	132	2 515	14 925 549	3 317 327	835 669	93 412
62141	Family planning centers						
	<b>All firms</b> .....	<b>658</b>	<b>1 390</b>	<b>668 027</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	Single unit firms .....	454	454	153 379	56 093	13 559	3 372
	Multiunit firms .....	204	936	514 648	240 012	58 384	10 728
	Firms with 1 establishment .....	63	63	50 318	25 123	6 072	1 098
	Firms with 2 establishments .....	29	58	38 855	20 360	5 259	971
	Firms with 3 or 4 establishments .....	41	139	114 657	48 777	11 871	1 808
	Firms with 5 to 9 establishments .....	47	278	116 125	51 581	12 183	2 571
	Firms with 10 establishments or more .....	24	398	194 693	94 171	22 999	4 280
621410	Family planning centers						
	<b>All firms</b> .....	<b>658</b>	<b>1 390</b>	<b>668 027</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	Single unit firms .....	454	454	153 379	56 093	13 559	3 372
	Multiunit firms .....	204	936	514 648	240 012	58 384	10 728
	Firms with 1 establishment .....	63	63	50 318	25 123	6 072	1 098
	Firms with 2 establishments .....	29	58	38 855	20 360	5 259	971
	Firms with 3 or 4 establishments .....	41	139	114 657	48 777	11 871	1 808
	Firms with 5 to 9 establishments .....	47	278	116 125	51 581	12 183	2 571
	Firms with 10 establishments or more .....	24	398	194 693	94 171	22 999	4 280
62142	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>1 592</b>	<b>3 646</b>	<b>4 714 846</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	Single unit firms .....	698	698	1 081 842	535 188	127 334	23 966
	Multiunit firms .....	894	2 948	3 633 004	1 883 872	452 516	78 130
	Firms with 1 establishment .....	316	316	682 885	346 838	83 630	13 995
	Firms with 2 establishments .....	180	360	546 819	292 523	70 175	12 361
	Firms with 3 or 4 establishments .....	206	691	905 797	472 403	114 589	18 936
	Firms with 5 to 9 establishments .....	151	973	913 277	494 347	119 403	21 307
	Firms with 10 establishments or more .....	41	608	584 226	277 761	64 719	11 531
621420	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>1 592</b>	<b>3 646</b>	<b>4 714 846</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	Single unit firms .....	698	698	1 081 842	535 188	127 334	23 966
	Multiunit firms .....	894	2 948	3 633 004	1 883 872	452 516	78 130
	Firms with 1 establishment .....	316	316	682 885	346 838	83 630	13 995
	Firms with 2 establishments .....	180	360	546 819	292 523	70 175	12 361
	Firms with 3 or 4 establishments .....	206	691	905 797	472 403	114 589	18 936
	Firms with 5 to 9 establishments .....	151	973	913 277	494 347	119 403	21 307
	Firms with 10 establishments or more .....	41	608	584 226	277 761	64 719	11 531
62149	Other outpatient care centers						
	<b>All firms</b> .....	<b>2 193</b>	<b>4 904</b>	<b>26 178 448</b>	<b>8 442 716</b>	<b>2 090 284</b>	<b>230 305</b>
	Single unit firms .....	1 050	1 050	2 937 975	1 296 723	316 575	40 102
	Multiunit firms .....	1 143	3 854	23 240 473	7 145 993	1 773 709	190 203
	Firms with 1 establishment .....	485	485	2 274 519	1 034 093	245 991	29 420
	Firms with 2 establishments .....	259	518	1 257 506	591 999	149 729	17 582
	Firms with 3 or 4 establishments .....	212	725	3 542 129	1 666 020	399 900	41 734
	Firms with 5 to 9 establishments .....	137	898	2 379 743	1 073 811	270 411	30 472
	Firms with 10 establishments or more .....	50	1 228	13 786 576	2 780 070	707 678	70 995
621491	HMO medical centers						
	<b>All firms</b> .....	<b>19</b>	<b>510</b>	<b>12 289 824</b>	<b>1 985 165</b>	<b>517 887</b>	<b>47 218</b>
	Single unit firms .....	2	2	D	D	D	e
	Multiunit firms .....	17	508	D	D	D	k
	Firms with 1 establishment .....	4	4	D	D	D	g
	Firms with 2 establishments .....	2	4	D	D	D	c
	Firms with 3 or 4 establishments .....	2	7	D	D	D	e
	Firms with 5 to 9 establishments .....	1	8	D	D	D	f
	Firms with 10 establishments or more .....	8	485	11 576 161	1 855 011	485 088	44 278

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621492	Kidney dialysis centers						
	<b>All firms</b> .....	<b>50</b>	<b>261</b>	<b>583 703</b>	<b>193 376</b>	<b>46 942</b>	<b>6 638</b>
	Single unit firms .....	9	9	D	D	D	c
	Multiunit firms .....	41	252	D	D	D	i
	Firms with 1 establishment .....	16	16	D	D	D	e
	Firms with 2 establishments .....	9	18	D	D	D	f
	Firms with 3 or 4 establishments .....	9	30	D	D	D	f
	Firms with 5 to 9 establishments .....	4	27	D	D	D	f
	Firms with 10 establishments or more .....	3	161	298 425	102 087	23 073	3 593
621493	Freestanding ambulatory surgical & emergency centers						
	<b>All firms</b> .....	<b>187</b>	<b>313</b>	<b>672 979</b>	<b>261 599</b>	<b>61 643</b>	<b>8 121</b>
	Single unit firms .....	55	55	128 217	45 507	9 779	1 255
	Multiunit firms .....	132	258	544 762	216 092	51 864	6 866
	Firms with 1 establishment .....	81	81	245 720	80 915	19 457	2 734
	Firms with 2 establishments .....	28	56	95 845	42 809	10 637	1 164
	Firms with 3 or 4 establishments .....	14	49	91 432	32 566	7 267	1 062
	Firms with 5 to 9 establishments .....	7	44	D	D	D	f
	Firms with 10 establishments or more .....	2	28	D	D	D	f
621498	All other outpatient care centers						
	<b>All firms</b> .....	<b>2 021</b>	<b>3 820</b>	<b>12 631 942</b>	<b>6 002 576</b>	<b>1 463 812</b>	<b>168 328</b>
	Single unit firms .....	984	984	2 525 156	1 227 008	301 264	38 231
	Multiunit firms .....	1 037	2 836	10 106 786	4 775 568	1 162 548	130 097
	Firms with 1 establishment .....	457	457	2 130 469	992 224	235 271	27 950
	Firms with 2 establishments .....	230	460	1 058 049	503 804	127 013	15 512
	Firms with 3 or 4 establishments .....	193	657	3 338 989	1 599 823	384 131	39 484
	Firms with 5 to 9 establishments .....	125	802	D	D	D	k
	Firms with 10 establishments or more .....	32	460	D	D	D	j
6216	Home health care services						
	<b>All firms</b> .....	<b>2 061</b>	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Single unit firms .....	1 272	1 272	3 348 069	1 961 616	480 828	107 347
	Multiunit firms .....	789	2 103	6 756 174	3 464 556	853 477	160 137
	Firms with 1 establishment .....	412	412	1 564 266	860 042	210 836	40 774
	Firms with 2 establishments .....	140	280	925 346	497 437	121 894	24 572
	Firms with 3 or 4 establishments .....	136	463	1 626 566	885 846	215 952	40 144
	Firms with 5 to 9 establishments .....	66	404	1 017 638	520 970	127 942	24 083
	Firms with 10 establishments or more .....	35	544	1 622 358	700 261	176 853	30 564
62161	Home health care services						
	<b>All firms</b> .....	<b>2 061</b>	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Single unit firms .....	1 272	1 272	3 348 069	1 961 616	480 828	107 347
	Multiunit firms .....	789	2 103	6 756 174	3 464 556	853 477	160 137
	Firms with 1 establishment .....	412	412	1 564 266	860 042	210 836	40 774
	Firms with 2 establishments .....	140	280	925 346	497 437	121 894	24 572
	Firms with 3 or 4 establishments .....	136	463	1 626 566	885 846	215 952	40 144
	Firms with 5 to 9 establishments .....	66	404	1 017 638	520 970	127 942	24 083
	Firms with 10 establishments or more .....	35	544	1 622 358	700 261	176 853	30 564
621610	Home health care services						
	<b>All firms</b> .....	<b>2 061</b>	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Single unit firms .....	1 272	1 272	3 348 069	1 961 616	480 828	107 347
	Multiunit firms .....	789	2 103	6 756 174	3 464 556	853 477	160 137
	Firms with 1 establishment .....	412	412	1 564 266	860 042	210 836	40 774
	Firms with 2 establishments .....	140	280	925 346	497 437	121 894	24 572
	Firms with 3 or 4 establishments .....	136	463	1 626 566	885 846	215 952	40 144
	Firms with 5 to 9 establishments .....	66	404	1 017 638	520 970	127 942	24 083
	Firms with 10 establishments or more .....	35	544	1 622 358	700 261	176 853	30 564
6219	Other ambulatory health care services						
	<b>All firms</b> .....	<b>1 328</b>	<b>1 866</b>	<b>3 762 889</b>	<b>1 300 165</b>	<b>317 352</b>	<b>55 350</b>
	Single unit firms .....	1 090	1 090	1 395 529	473 960	114 048	25 253
	Multiunit firms .....	238	776	2 367 360	826 205	203 304	30 097
	Firms with 1 establishment .....	106	106	466 959	166 719	41 487	6 441
	Firms with 2 establishments .....	46	92	294 837	100 329	24 044	4 008
	Firms with 3 or 4 establishments .....	38	133	487 699	157 939	38 954	5 175
	Firms with 5 to 9 establishments .....	34	217	640 601	225 899	57 258	8 008
	Firms with 10 establishments or more .....	14	228	477 264	175 319	41 561	6 465
62191	Ambulance services						
	<b>All firms</b> .....	<b>923</b>	<b>1 032</b>	<b>820 674</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	Single unit firms .....	843	843	500 547	181 775	43 375	14 660
	Multiunit firms .....	80	189	320 127	137 795	32 893	6 512
	Firms with 1 establishment .....	44	44	143 099	61 180	14 780	2 853
	Firms with 2 establishments .....	16	32	55 568	15 144	3 598	878
	Firms with 3 or 4 establishments .....	10	33	19 754	9 045	2 022	437
	Firms with 5 to 9 establishments .....	7	43	69 853	36 418	8 470	1 418
	Firms with 10 establishments or more .....	3	37	31 853	16 008	4 023	926

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621910	Ambulance services						
	<b>All firms</b> .....	<b>923</b>	<b>1 032</b>	<b>820 674</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	Single unit firms .....	843	843	500 547	181 775	43 375	14 660
	Multiunit firms .....	80	189	320 127	137 795	32 893	6 512
	Firms with 1 establishment .....	44	44	143 099	61 180	14 780	2 853
	Firms with 2 establishments .....	16	32	55 568	15 144	3 598	878
	Firms with 3 or 4 establishments .....	10	33	19 754	9 045	2 022	437
	Firms with 5 to 9 establishments .....	7	43	69 853	36 418	8 470	1 418
	Firms with 10 establishments or more .....	3	37	31 853	16 008	4 023	926
62199	All other ambulatory health care services						
	<b>All firms</b> .....	<b>407</b>	<b>834</b>	<b>2 942 215</b>	<b>980 595</b>	<b>241 084</b>	<b>34 178</b>
	Single unit firms .....	247	247	894 982	292 185	70 673	10 593
	Multiunit firms .....	160	587	2 047 233	688 410	170 411	23 585
	Firms with 1 establishment .....	65	65	326 239	106 756	27 017	3 653
	Firms with 2 establishments .....	29	58	236 941	83 991	20 147	3 066
	Firms with 3 or 4 establishments .....	28	100	467 945	148 894	36 932	4 738
	Firms with 5 to 9 establishments .....	27	173	570 697	189 458	48 777	6 589
	Firms with 10 establishments or more .....	11	191	445 411	159 311	37 538	5 539
621991	Blood & organ banks						
	<b>All firms</b> .....	<b>305</b>	<b>726</b>	<b>2 851 025</b>	<b>943 507</b>	<b>232 177</b>	<b>32 731</b>
	Single unit firms .....	183	183	853 112	282 917	68 487	10 208
	Multiunit firms .....	122	543	1 997 913	660 590	163 690	22 523
	Firms with 1 establishment .....	30	30	D	D	D	h
	Firms with 2 establishments .....	27	54	D	D	D	h
	Firms with 3 or 4 establishments .....	28	100	467 945	148 894	36 932	4 738
	Firms with 5 to 9 establishments .....	26	168	D	D	D	i
	Firms with 10 establishments or more .....	11	191	445 411	159 311	37 538	5 539
621999	All other miscellaneous ambulatory health care services						
	<b>All firms</b> .....	<b>102</b>	<b>108</b>	<b>91 190</b>	<b>37 088</b>	<b>8 907</b>	<b>1 447</b>
	Single unit firms .....	64	64	41 870	9 268	2 186	385
	Multiunit firms .....	38	44	49 320	27 820	6 721	1 062
	Firms with 1 establishment .....	35	35	D	D	D	f
	Firms with 2 establishments .....	2	4	D	D	D	a
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	1	5	D	D	D	b
	Firms with 10 establishments or more .....	—	—	—	—	—	—
<b>622</b>	<b>Hospitals</b>						
	<b>All firms</b> .....	<b>4 022</b>	<b>5 340</b>	<b>339 031 933</b>	<b>141 909 969</b>	<b>34 813 427</b>	<b>4 421 454</b>
	Single unit firms .....	2 033	2 033	71 524 685	29 410 433	7 224 978	1 000 613
	Multiunit firms .....	1 989	3 307	267 507 248	112 499 536	27 588 449	3 420 841
	Firms with 1 establishment .....	1 590	1 590	120 857 982	54 830 293	13 554 010	1 585 744
	Firms with 2 establishments .....	207	414	37 680 205	15 332 784	3 731 388	464 364
	Firms with 3 or 4 establishments .....	96	314	27 903 666	11 121 606	2 712 647	346 524
	Firms with 5 to 9 establishments .....	63	401	37 720 699	14 210 254	3 453 174	465 724
	Firms with 10 establishments or more .....	33	588	43 344 696	17 004 599	4 137 230	558 485
6221	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>3 546</b>	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Single unit firms .....	1 912	1 912	68 007 612	27 693 506	6 781 852	946 713
	Multiunit firms .....	1 634	2 783	251 912 771	103 360 051	25 315 818	3 158 621
	Firms with 1 establishment .....	1 301	1 301	116 587 576	50 648 524	12 474 359	1 471 551
	Firms with 2 establishments .....	161	322	D	D	D	m
	Firms with 3 or 4 establishments .....	86	283	D	D	D	m
	Firms with 5 to 9 establishments .....	57	366	35 242 716	13 197 960	3 196 379	437 175
	Firms with 10 establishments or more .....	29	511	D	D	D	m
62211	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>3 546</b>	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Single unit firms .....	1 912	1 912	68 007 612	27 693 506	6 781 852	946 713
	Multiunit firms .....	1 634	2 783	251 912 771	103 360 051	25 315 818	3 158 621
	Firms with 1 establishment .....	1 301	1 301	116 587 576	50 648 524	12 474 359	1 471 551
	Firms with 2 establishments .....	161	322	D	D	D	m
	Firms with 3 or 4 establishments .....	86	283	D	D	D	m
	Firms with 5 to 9 establishments .....	57	366	35 242 716	13 197 960	3 196 379	437 175
	Firms with 10 establishments or more .....	29	511	D	D	D	m
622110	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>3 546</b>	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Single unit firms .....	1 912	1 912	68 007 612	27 693 506	6 781 852	946 713
	Multiunit firms .....	1 634	2 783	251 912 771	103 360 051	25 315 818	3 158 621
	Firms with 1 establishment .....	1 301	1 301	116 587 576	50 648 524	12 474 359	1 471 551
	Firms with 2 establishments .....	161	322	D	D	D	m
	Firms with 3 or 4 establishments .....	86	283	D	D	D	m
	Firms with 5 to 9 establishments .....	57	366	35 242 716	13 197 960	3 196 379	437 175
	Firms with 10 establishments or more .....	29	511	D	D	D	m

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
6221101	General medical & surgical hospitals, government						
	<b>All firms</b> .....	<b>1 537</b>	<b>1 591</b>	<b>77 024 061</b>	<b>34 435 423</b>	<b>8 502 567</b>	<b>995 310</b>
	Single unit firms .....	994	994	23 175 491	9 421 610	2 314 325	344 147
	Multiunit firms .....	543	597	53 848 570	25 013 813	6 188 242	651 163
	Firms with 1 establishment .....	515	515	43 739 763	21 169 711	5 290 373	539 044
	Firms with 2 establishments .....	17	34	D	D	D	k
	Firms with 3 or 4 establishments .....	9	28	D	D	D	k
	Firms with 5 to 9 establishments .....	1	5	D	D	D	i
	Firms with 10 establishments or more .....	1	15	D	D	D	k
6221102	General medical & surgical hospitals (except government)						
	<b>All firms</b> .....	<b>2 034</b>	<b>3 104</b>	<b>242 896 322</b>	<b>96 618 134</b>	<b>23 595 103</b>	<b>3 110 024</b>
	Single unit firms .....	918	918	44 832 121	18 271 896	4 467 527	602 566
	Multiunit firms .....	1 116	2 186	198 064 201	78 346 238	19 127 576	2 507 458
	Firms with 1 establishment .....	813	813	74 651 556	30 225 738	7 370 018	953 194
	Firms with 2 establishments .....	146	292	29 713 462	11 836 739	2 919 969	369 969
	Firms with 3 or 4 establishments .....	77	256	22 861 442	9 056 428	2 186 369	284 290
	Firms with 5 to 9 establishments .....	55	363	D	D	D	m
	Firms with 10 establishments or more .....	25	462	D	D	D	m
6222	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>397</b>	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Single unit firms .....	59	59	1 084 134	627 399	154 183	21 500
	Multiunit firms .....	338	353	9 604 409	6 355 135	1 585 768	179 514
	Firms with 1 establishment .....	325	325	9 143 232	6 067 495	1 519 380	172 093
	Firms with 2 establishments .....	11	22	D	D	D	i
	Firms with 3 or 4 establishments .....	2	6	D	D	D	g
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
62221	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>397</b>	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Single unit firms .....	59	59	1 084 134	627 399	154 183	21 500
	Multiunit firms .....	338	353	9 604 409	6 355 135	1 585 768	179 514
	Firms with 1 establishment .....	325	325	9 143 232	6 067 495	1 519 380	172 093
	Firms with 2 establishments .....	11	22	D	D	D	i
	Firms with 3 or 4 establishments .....	2	6	D	D	D	g
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
622210	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>397</b>	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Single unit firms .....	59	59	1 084 134	627 399	154 183	21 500
	Multiunit firms .....	338	353	9 604 409	6 355 135	1 585 768	179 514
	Firms with 1 establishment .....	325	325	9 143 232	6 067 495	1 519 380	172 093
	Firms with 2 establishments .....	11	22	D	D	D	i
	Firms with 3 or 4 establishments .....	2	6	D	D	D	g
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
6222101	Psychiatric & substance abuse hospitals, government						
	<b>All firms</b> .....	<b>258</b>	<b>262</b>	<b>8 849 818</b>	<b>6 009 314</b>	<b>1 504 071</b>	<b>167 045</b>
	Single unit firms .....	27	27	723 803	439 402	108 284	14 652
	Multiunit firms .....	231	235	8 126 015	5 569 912	1 395 787	152 393
	Firms with 1 establishment .....	228	228	7 881 032	5 407 246	1 356 154	148 791
	Firms with 2 establishments .....	2	4	D	D	D	g
	Firms with 3 or 4 establishments .....	1	3	D	D	D	g
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
6222102	Psychiatric & substance abuse hospitals (except government)						
	<b>All firms</b> .....	<b>140</b>	<b>150</b>	<b>1 838 725</b>	<b>973 220</b>	<b>235 880</b>	<b>33 969</b>
	Single unit firms .....	32	32	360 331	187 997	45 899	6 848
	Multiunit firms .....	108	118	1 478 394	785 223	189 981	27 121
	Firms with 1 establishment .....	99	99	1 324 245	702 120	171 359	24 154
	Firms with 2 establishments .....	8	16	D	D	D	h
	Firms with 3 or 4 establishments .....	1	3	D	D	D	e
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
6223	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>201</b>	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Single unit firms .....	62	62	2 432 939	1 089 528	288 943	32 400
	Multiunit firms .....	139	171	5 990 068	2 784 350	686 863	82 706
	Firms with 1 establishment .....	126	126	4 952 560	2 329 216	569 486	68 572
	Firms with 2 establishments .....	9	18	627 361	260 654	63 370	8 048
	Firms with 3 or 4 establishments .....	3	9	D	D	D	g
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	1	18	D	D	D	h

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
62231	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>201</b>	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Single unit firms .....	62	62	2 432 939	1 089 528	288 943	32 400
	Multiunit firms .....	139	171	5 990 068	2 784 350	686 863	82 706
	Firms with 1 establishment .....	126	126	4 952 560	2 329 216	569 486	68 572
	Firms with 2 establishments .....	9	18	627 361	260 654	63 370	8 048
	Firms with 3 or 4 establishments .....	3	9	D	D	D	g
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	1	18	D	D	D	h
622310	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>201</b>	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Single unit firms .....	62	62	2 432 939	1 089 528	288 943	32 400
	Multiunit firms .....	139	171	5 990 068	2 784 350	686 863	82 706
	Firms with 1 establishment .....	126	126	4 952 560	2 329 216	569 486	68 572
	Firms with 2 establishments .....	9	18	627 361	260 654	63 370	8 048
	Firms with 3 or 4 establishments .....	3	9	D	D	D	g
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	1	18	D	D	D	h
<b>623</b>	<b>Nursing &amp; residential care facilities</b>						
	<b>All firms</b> .....	<b>10 045</b>	<b>24 526</b>	<b>37 235 108</b>	<b>17 526 707</b>	<b>4 225 588</b>	<b>985 878</b>
	Single unit firms .....	6 590	6 590	15 026 550	6 994 086	1 677 223	397 549
	Multiunit firms .....	3 455	17 936	22 208 558	10 532 621	2 548 365	588 329
	Firms with 1 establishment .....	1 007	1 007	3 709 455	1 780 637	430 620	88 855
	Firms with 2 establishments .....	660	1 320	3 531 342	1 636 108	398 079	85 578
	Firms with 3 or 4 establishments .....	700	2 373	4 066 671	1 919 509	467 746	110 021
	Firms with 5 to 9 establishments .....	624	4 096	4 159 745	1 945 890	470 876	110 204
	Firms with 10 establishments or more .....	464	9 140	6 741 345	3 250 477	781 044	193 671
6231	Nursing care facilities						
	<b>All firms</b> .....	<b>2 073</b>	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Single unit firms .....	1 297	1 297	6 487 905	3 209 820	773 513	170 489
	Multiunit firms .....	776	1 791	8 760 807	4 186 170	1 021 095	226 150
	Firms with 1 establishment .....	488	488	3 067 921	1 483 405	358 436	73 026
	Firms with 2 establishments .....	144	288	1 834 727	877 490	218 446	42 920
	Firms with 3 or 4 establishments .....	89	296	1 387 901	677 765	165 638	37 565
	Firms with 5 to 9 establishments .....	38	248	900 252	400 573	97 719	23 858
	Firms with 10 establishments or more .....	17	471	1 570 006	746 937	180 856	48 781
62311	Nursing care facilities						
	<b>All firms</b> .....	<b>2 073</b>	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Single unit firms .....	1 297	1 297	6 487 905	3 209 820	773 513	170 489
	Multiunit firms .....	776	1 791	8 760 807	4 186 170	1 021 095	226 150
	Firms with 1 establishment .....	488	488	3 067 921	1 483 405	358 436	73 026
	Firms with 2 establishments .....	144	288	1 834 727	877 490	218 446	42 920
	Firms with 3 or 4 establishments .....	89	296	1 387 901	677 765	165 638	37 565
	Firms with 5 to 9 establishments .....	38	248	900 252	400 573	97 719	23 858
	Firms with 10 establishments or more .....	17	471	1 570 006	746 937	180 856	48 781
623110	Nursing care facilities						
	<b>All firms</b> .....	<b>2 073</b>	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Single unit firms .....	1 297	1 297	6 487 905	3 209 820	773 513	170 489
	Multiunit firms .....	776	1 791	8 760 807	4 186 170	1 021 095	226 150
	Firms with 1 establishment .....	488	488	3 067 921	1 483 405	358 436	73 026
	Firms with 2 establishments .....	144	288	1 834 727	877 490	218 446	42 920
	Firms with 3 or 4 establishments .....	89	296	1 387 901	677 765	165 638	37 565
	Firms with 5 to 9 establishments .....	38	248	900 252	400 573	97 719	23 858
	Firms with 10 establishments or more .....	17	471	1 570 006	746 937	180 856	48 781
6232	Residential mental retardation/health & substance abuse facility						
	<b>All firms</b> .....	<b>3 634</b>	<b>12 940</b>	<b>7 973 358</b>	<b>4 126 209</b>	<b>990 449</b>	<b>246 083</b>
	Single unit firms .....	1 810	1 810	2 018 757	1 047 247	249 109	65 507
	Multiunit firms .....	1 824	11 130	5 954 601	3 078 962	741 340	180 576
	Firms with 1 establishment .....	473	473	833 704	427 858	105 173	21 969
	Firms with 2 establishments .....	300	600	597 251	302 231	75 160	17 514
	Firms with 3 or 4 establishments .....	337	1 156	808 236	417 586	101 543	24 506
	Firms with 5 to 9 establishments .....	384	2 565	1 328 607	685 519	164 066	40 419
	Firms with 10 establishments or more .....	330	6 336	2 386 803	1 245 768	295 398	76 168
62321	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>1 961</b>	<b>9 287</b>	<b>5 270 174</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	Single unit firms .....	849	849	1 199 988	656 172	155 210	43 985
	Multiunit firms .....	1 112	8 438	4 070 186	2 134 950	510 004	131 936
	Firms with 1 establishment .....	218	218	501 218	266 296	64 420	14 475
	Firms with 2 establishments .....	136	272	270 101	136 460	32 313	8 824
	Firms with 3 or 4 establishments .....	193	666	417 440	217 755	53 123	14 099
	Firms with 5 to 9 establishments .....	285	1 919	857 464	454 028	108 314	28 968
	Firms with 10 establishments or more .....	280	5 363	2 023 963	1 060 411	251 834	65 570

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
623210	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>1 961</b>	<b>9 287</b>	<b>5 270 174</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	Single unit firms .....	849	849	1 199 988	656 172	155 210	43 985
	Multiunit firms .....	1 112	8 438	4 070 186	2 134 950	510 004	131 936
	Firms with 1 establishment .....	218	218	501 218	266 296	64 420	14 475
	Firms with 2 establishments .....	136	272	270 101	136 460	32 313	8 824
	Firms with 3 or 4 establishments .....	193	666	417 440	217 755	53 123	14 099
	Firms with 5 to 9 establishments .....	285	1 919	857 464	454 028	108 314	28 968
	Firms with 10 establishments or more .....	280	5 363	2 023 963	1 060 411	251 834	65 570
62322	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 865</b>	<b>3 653</b>	<b>2 703 184</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	Single unit firms .....	961	961	818 769	391 075	93 899	21 522
	Multiunit firms .....	904	2 692	1 884 415	944 012	231 336	48 640
	Firms with 1 establishment .....	389	389	500 511	250 788	62 589	12 258
	Firms with 2 establishments .....	201	402	319 043	165 033	41 463	8 907
	Firms with 3 or 4 establishments .....	162	548	451 015	222 380	54 737	11 032
	Firms with 5 to 9 establishments .....	114	731	379 980	187 395	44 913	10 004
	Firms with 10 establishments or more .....	38	622	233 866	118 416	27 634	6 439
623220	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 865</b>	<b>3 653</b>	<b>2 703 184</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	Single unit firms .....	961	961	818 769	391 075	93 899	21 522
	Multiunit firms .....	904	2 692	1 884 415	944 012	231 336	48 640
	Firms with 1 establishment .....	389	389	500 511	250 788	62 589	12 258
	Firms with 2 establishments .....	201	402	319 043	165 033	41 463	8 907
	Firms with 3 or 4 establishments .....	162	548	451 015	222 380	54 737	11 032
	Firms with 5 to 9 establishments .....	114	731	379 980	187 395	44 913	10 004
	Firms with 10 establishments or more .....	38	622	233 866	118 416	27 634	6 439
6233	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>2 702</b>	<b>3 951</b>	<b>9 304 097</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	Single unit firms .....	1 871	1 871	4 686 349	1 865 847	446 519	114 541
	Multiunit firms .....	831	2 080	4 617 748	1 875 987	453 049	111 470
	Firms with 1 establishment .....	458	458	1 273 109	517 605	123 562	30 425
	Firms with 2 establishments .....	158	316	779 935	324 017	78 672	18 829
	Firms with 3 or 4 establishments .....	114	375	796 415	340 825	82 777	22 239
	Firms with 5 to 9 establishments .....	65	403	816 823	314 805	76 547	15 583
	Firms with 10 establishments or more .....	36	528	951 466	378 735	91 491	21 394
62331	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>2 702</b>	<b>3 951</b>	<b>9 304 097</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	Single unit firms .....	1 871	1 871	4 686 349	1 865 847	446 519	114 541
	Multiunit firms .....	831	2 080	4 617 748	1 875 987	453 049	111 470
	Firms with 1 establishment .....	458	458	1 273 109	517 605	123 562	30 425
	Firms with 2 establishments .....	158	316	779 935	324 017	78 672	18 829
	Firms with 3 or 4 establishments .....	114	375	796 415	340 825	82 777	22 239
	Firms with 5 to 9 establishments .....	65	403	816 823	314 805	76 547	15 583
	Firms with 10 establishments or more .....	36	528	951 466	378 735	91 491	21 394
623311	Continuing care retirement communities						
	<b>All firms</b> .....	<b>944</b>	<b>1 282</b>	<b>7 300 126</b>	<b>2 922 239</b>	<b>703 302</b>	<b>172 586</b>
	Single unit firms .....	618	618	3 696 037	1 484 704	356 913	88 081
	Multiunit firms .....	326	664	3 604 089	1 437 535	346 389	84 505
	Firms with 1 establishment .....	196	196	1 148 361	459 797	111 266	26 955
	Firms with 2 establishments .....	61	122	635 739	261 786	63 355	15 245
	Firms with 3 or 4 establishments .....	45	149	739 398	300 374	71 129	19 038
	Firms with 5 to 9 establishments .....	17	106	587 216	223 065	54 212	13 239
	Firms with 10 establishments or more .....	7	91	493 375	192 513	46 427	10 028
623312	Homes for the elderly						
	<b>All firms</b> .....	<b>1 824</b>	<b>2 669</b>	<b>2 003 971</b>	<b>819 595</b>	<b>196 266</b>	<b>53 425</b>
	Single unit firms .....	1 253	1 253	990 312	381 143	89 606	26 460
	Multiunit firms .....	571	1 416	1 013 659	438 452	106 660	26 965
	Firms with 1 establishment .....	329	329	378 592	167 037	39 389	9 357
	Firms with 2 establishments .....	103	206	169 043	63 527	15 324	4 056
	Firms with 3 or 4 establishments .....	72	242	183 650	80 568	20 490	5 362
	Firms with 5 to 9 establishments .....	43	274	160 085	71 739	18 077	4 204
	Firms with 10 establishments or more .....	24	365	122 289	55 581	13 380	3 986
6239	Other residential care facilities						
	<b>All firms</b> .....	<b>2 488</b>	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Single unit firms .....	1 612	1 612	1 833 539	871 172	208 082	47 012
	Multiunit firms .....	876	2 935	2 875 402	1 391 502	332 881	70 133
	Firms with 1 establishment .....	327	327	383 299	198 001	47 514	10 443
	Firms with 2 establishments .....	164	328	424 687	200 139	47 242	9 736
	Firms with 3 or 4 establishments .....	207	693	753 140	352 991	84 542	18 295
	Firms with 5 to 9 establishments .....	131	826	774 205	390 578	93 768	18 990
	Firms with 10 establishments or more .....	47	761	540 071	249 793	59 815	12 669

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
62399	Other residential care facilities						
	<b>All firms</b> .....	<b>2 488</b>	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Single unit firms .....	1 612	1 612	1 833 539	871 172	208 082	47 012
	Multiunit firms .....	876	2 935	2 875 402	1 391 502	332 881	70 133
	Firms with 1 establishment .....	327	327	383 299	198 001	47 514	10 443
	Firms with 2 establishments .....	164	328	424 687	200 139	47 242	9 736
	Firms with 3 or 4 establishments .....	207	693	753 140	352 991	84 542	18 295
	Firms with 5 to 9 establishments .....	131	826	774 205	390 578	93 768	18 990
	Firms with 10 establishments or more .....	47	761	540 071	249 793	59 815	12 669
623990	Other residential care facilities						
	<b>All firms</b> .....	<b>2 488</b>	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Single unit firms .....	1 612	1 612	1 833 539	871 172	208 082	47 012
	Multiunit firms .....	876	2 935	2 875 402	1 391 502	332 881	70 133
	Firms with 1 establishment .....	327	327	383 299	198 001	47 514	10 443
	Firms with 2 establishments .....	164	328	424 687	200 139	47 242	9 736
	Firms with 3 or 4 establishments .....	207	693	753 140	352 991	84 542	18 295
	Firms with 5 to 9 establishments .....	131	826	774 205	390 578	93 768	18 990
	Firms with 10 establishments or more .....	47	761	540 071	249 793	59 815	12 669
<b>624</b>	<b>Social assistance</b>						
	<b>All firms</b> .....	<b>46 668</b>	<b>69 737</b>	<b>44 756 300</b>	<b>18 628 458</b>	<b>4 426 725</b>	<b>1 253 144</b>
	Single unit firms .....	40 284	40 284	22 118 156	8 691 555	2 048 705	609 748
	Multiunit firms .....	6 384	29 453	22 638 144	9 936 903	2 378 020	643 396
	Firms with 1 establishment .....	1 622	1 622	3 097 963	1 305 785	312 049	81 419
	Firms with 2 establishments .....	1 542	3 084	3 646 648	1 575 910	376 909	100 526
	Firms with 3 or 4 establishments .....	1 445	4 891	4 468 887	1 924 295	458 911	121 489
	Firms with 5 to 9 establishments .....	1 095	7 073	5 079 595	2 240 890	533 619	144 096
	Firms with 10 establishments or more .....	680	12 783	6 345 051	2 890 023	696 532	195 866
6241	Individual & family services						
	<b>All firms</b> .....	<b>24 407</b>	<b>36 364</b>	<b>26 452 637</b>	<b>10 781 228</b>	<b>2 556 712</b>	<b>642 584</b>
	Single unit firms .....	20 023	20 023	12 325 846	4 793 924	1 125 883	298 742
	Multiunit firms .....	4 384	16 341	14 126 791	5 987 304	1 430 829	343 842
	Firms with 1 establishment .....	1 512	1 512	2 751 366	1 141 803	272 981	64 062
	Firms with 2 establishments .....	972	1 944	2 450 624	1 021 534	244 043	60 041
	Firms with 3 or 4 establishments .....	921	3 145	2 756 037	1 135 294	271 326	63 173
	Firms with 5 to 9 establishments .....	667	4 273	3 043 898	1 281 792	305 611	74 825
	Firms with 10 establishments or more .....	312	5 467	3 124 866	1 406 881	336 868	81 741
62411	Child & youth services						
	<b>All firms</b> .....	<b>8 296</b>	<b>11 086</b>	<b>7 718 841</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	Single unit firms .....	6 595	6 595	3 914 359	1 546 371	359 254	88 553
	Multiunit firms .....	1 701	4 491	3 804 482	1 624 456	382 688	83 458
	Firms with 1 establishment .....	836	836	1 164 589	514 447	119 726	24 990
	Firms with 2 establishments .....	364	728	664 449	285 486	66 942	15 650
	Firms with 3 or 4 establishments .....	283	957	660 110	304 906	71 393	15 655
	Firms with 5 to 9 establishments .....	172	1 080	766 997	315 977	74 808	17 426
	Firms with 10 establishments or more .....	46	890	548 337	203 640	49 819	9 737
624110	Child & youth services						
	<b>All firms</b> .....	<b>8 296</b>	<b>11 086</b>	<b>7 718 841</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	Single unit firms .....	6 595	6 595	3 914 359	1 546 371	359 254	88 553
	Multiunit firms .....	1 701	4 491	3 804 482	1 624 456	382 688	83 458
	Firms with 1 establishment .....	836	836	1 164 589	514 447	119 726	24 990
	Firms with 2 establishments .....	364	728	664 449	285 486	66 942	15 650
	Firms with 3 or 4 establishments .....	283	957	660 110	304 906	71 393	15 655
	Firms with 5 to 9 establishments .....	172	1 080	766 997	315 977	74 808	17 426
	Firms with 10 establishments or more .....	46	890	548 337	203 640	49 819	9 737
62412	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>6 740</b>	<b>9 960</b>	<b>8 217 311</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	Single unit firms .....	5 095	5 095	3 739 449	1 425 158	337 193	103 311
	Multiunit firms .....	1 645	4 865	4 477 862	1 835 059	441 987	123 409
	Firms with 1 establishment .....	755	755	1 282 870	555 679	135 037	35 479
	Firms with 2 establishments .....	358	716	921 656	381 552	91 319	26 037
	Firms with 3 or 4 establishments .....	284	962	1 038 953	341 801	82 209	22 308
	Firms with 5 to 9 establishments .....	173	1 126	683 204	281 662	66 715	20 284
	Firms with 10 establishments or more .....	75	1 306	551 179	274 365	66 707	19 301
624120	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>6 740</b>	<b>9 960</b>	<b>8 217 311</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	Single unit firms .....	5 095	5 095	3 739 449	1 425 158	337 193	103 311
	Multiunit firms .....	1 645	4 865	4 477 862	1 835 059	441 987	123 409
	Firms with 1 establishment .....	755	755	1 282 870	555 679	135 037	35 479
	Firms with 2 establishments .....	358	716	921 656	381 552	91 319	26 037
	Firms with 3 or 4 establishments .....	284	962	1 038 953	341 801	82 209	22 308
	Firms with 5 to 9 establishments .....	173	1 126	683 204	281 662	66 715	20 284
	Firms with 10 establishments or more .....	75	1 306	551 179	274 365	66 707	19 301

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
62419	Other individual & family services						
	<b>All firms</b> .....	<b>10 337</b>	<b>15 318</b>	<b>10 516 485</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	Single unit firms .....	8 333	8 333	4 672 038	1 822 395	429 436	106 878
	Multiunit firms .....	2 004	6 985	5 844 447	2 527 789	606 154	136 975
	Firms with 1 establishment .....	797	797	1 336 616	525 247	126 214	27 791
	Firms with 2 establishments .....	388	776	909 250	372 534	89 966	19 409
	Firms with 3 or 4 establishments .....	397	1 341	974 651	453 493	108 064	23 317
	Firms with 5 to 9 establishments .....	290	1 875	1 303 137	578 485	140 532	31 130
	Firms with 10 establishments or more .....	132	2 196	1 320 793	598 030	141 378	35 328
624190	Other individual & family services						
	<b>All firms</b> .....	<b>10 337</b>	<b>15 318</b>	<b>10 516 485</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	Single unit firms .....	8 333	8 333	4 672 038	1 822 395	429 436	106 878
	Multiunit firms .....	2 004	6 985	5 844 447	2 527 789	606 154	136 975
	Firms with 1 establishment .....	797	797	1 336 616	525 247	126 214	27 791
	Firms with 2 establishments .....	388	776	909 250	372 534	89 966	19 409
	Firms with 3 or 4 establishments .....	397	1 341	974 651	453 493	108 064	23 317
	Firms with 5 to 9 establishments .....	290	1 875	1 303 137	578 485	140 532	31 130
	Firms with 10 establishments or more .....	132	2 196	1 320 793	598 030	141 378	35 328
6242	Community food & housing/emergency & other relief services						
	<b>All firms</b> .....	<b>7 674</b>	<b>9 606</b>	<b>6 085 252</b>	<b>1 738 937</b>	<b>409 527</b>	<b>100 841</b>
	Single unit firms .....	6 671	6 671	4 245 678	1 100 483	258 118	64 650
	Multiunit firms .....	1 003	2 935	1 839 574	638 454	151 409	36 191
	Firms with 1 establishment .....	500	500	540 649	174 991	41 836	10 190
	Firms with 2 establishments .....	215	430	410 004	130 925	31 467	6 909
	Firms with 3 or 4 establishments .....	137	459	282 958	97 855	22 606	5 274
	Firms with 5 to 9 establishments .....	102	657	314 322	123 458	28 684	7 550
	Firms with 10 establishments or more .....	49	889	291 641	111 225	26 816	6 268
62421	Community food services						
	<b>All firms</b> .....	<b>2 155</b>	<b>2 988</b>	<b>1 597 522</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	Single unit firms .....	1 853	1 853	1 156 461	201 932	47 254	13 880
	Multiunit firms .....	302	1 135	441 061	122 147	28 968	9 074
	Firms with 1 establishment .....	165	165	122 579	38 666	9 103	2 750
	Firms with 2 establishments .....	47	94	142 609	21 362	5 085	1 132
	Firms with 3 or 4 establishments .....	22	77	58 075	14 397	3 514	930
	Firms with 5 to 9 establishments .....	37	233	48 050	19 833	4 663	1 760
	Firms with 10 establishments or more .....	31	566	69 748	27 889	6 603	2 502
624210	Community food services						
	<b>All firms</b> .....	<b>2 155</b>	<b>2 988</b>	<b>1 597 522</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	Single unit firms .....	1 853	1 853	1 156 461	201 932	47 254	13 880
	Multiunit firms .....	302	1 135	441 061	122 147	28 968	9 074
	Firms with 1 establishment .....	165	165	122 579	38 666	9 103	2 750
	Firms with 2 establishments .....	47	94	142 609	21 362	5 085	1 132
	Firms with 3 or 4 establishments .....	22	77	58 075	14 397	3 514	930
	Firms with 5 to 9 establishments .....	37	233	48 050	19 833	4 663	1 760
	Firms with 10 establishments or more .....	31	566	69 748	27 889	6 603	2 502
62422	Community housing services						
	<b>All firms</b> .....	<b>4 049</b>	<b>4 737</b>	<b>2 954 163</b>	<b>1 079 027</b>	<b>254 636</b>	<b>60 188</b>
	Single unit firms .....	3 360	3 360	2 026 728	694 183	162 888	39 187
	Multiunit firms .....	689	1 377	927 435	384 844	91 748	21 001
	Firms with 1 establishment .....	399	399	304 795	129 939	31 454	7 212
	Firms with 2 establishments .....	151	302	216 356	89 748	21 557	4 916
	Firms with 3 or 4 establishments .....	90	307	177 408	68 888	15 542	3 688
	Firms with 5 to 9 establishments .....	39	252	159 029	68 339	16 750	3 746
	Firms with 10 establishments or more .....	10	117	69 847	27 930	6 445	1 439
624221	Temporary shelters						
	<b>All firms</b> .....	<b>2 181</b>	<b>2 537</b>	<b>1 514 645</b>	<b>665 150</b>	<b>156 943</b>	<b>39 646</b>
	Single unit firms .....	1 750	1 750	954 945	412 723	96 717	25 634
	Multiunit firms .....	431	787	559 700	252 427	60 226	14 012
	Firms with 1 establishment .....	255	255	168 151	83 327	20 630	4 830
	Firms with 2 establishments .....	102	204	150 810	64 157	14 850	3 541
	Firms with 3 or 4 establishments .....	48	161	100 878	45 920	10 629	2 595
	Firms with 5 to 9 establishments .....	24	147	D	D	D	h
	Firms with 10 establishments or more .....	2	20	D	D	D	c
624229	Other community housing services						
	<b>All firms</b> .....	<b>1 939</b>	<b>2 200</b>	<b>1 439 518</b>	<b>413 877</b>	<b>97 693</b>	<b>20 542</b>
	Single unit firms .....	1 610	1 610	1 071 783	281 460	66 171	13 553
	Multiunit firms .....	329	590	367 735	132 417	31 522	6 989
	Firms with 1 establishment .....	223	223	195 229	69 725	16 724	3 617
	Firms with 2 establishments .....	57	114	64 598	26 722	6 433	1 580
	Firms with 3 or 4 establishments .....	33	115	71 070	20 991	4 786	997
	Firms with 5 to 9 establishments .....	11	73	D	D	D	e
	Firms with 10 establishments or more .....	5	65	D	D	D	e

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
62423	Emergency & other relief services						
	<b>All firms</b> .....	<b>1 596</b>	<b>1 881</b>	<b>1 533 567</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	Single unit firms .....	1 458	1 458	1 062 489	204 368	47 976	11 583
	Multiunit firms .....	138	423	471 078	131 463	30 693	6 116
	Firms with 1 establishment .....	74	74	197 945	37 243	8 682	2 070
	Firms with 2 establishments .....	25	50	34 032	13 195	3 352	669
	Firms with 3 or 4 establishments .....	17	58	30 852	11 805	2 634	596
	Firms with 5 to 9 establishments .....	16	93	89 543	28 690	5 823	1 295
	Firms with 10 establishments or more .....	6	148	118 706	40 530	10 202	1 486
624230	Emergency & other relief services						
	<b>All firms</b> .....	<b>1 596</b>	<b>1 881</b>	<b>1 533 567</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	Single unit firms .....	1 458	1 458	1 062 489	204 368	47 976	11 583
	Multiunit firms .....	138	423	471 078	131 463	30 693	6 116
	Firms with 1 establishment .....	74	74	197 945	37 243	8 682	2 070
	Firms with 2 establishments .....	25	50	34 032	13 195	3 352	669
	Firms with 3 or 4 establishments .....	17	58	30 852	11 805	2 634	596
	Firms with 5 to 9 establishments .....	16	93	89 543	28 690	5 823	1 295
	Firms with 10 establishments or more .....	6	148	118 706	40 530	10 202	1 486
6243	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>3 586</b>	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Single unit firms .....	2 310	2 310	2 717 892	1 219 781	280 894	106 897
	Multiunit firms .....	1 276	3 358	3 743 853	1 873 485	446 899	162 841
	Firms with 1 establishment .....	656	656	1 077 132	525 329	124 272	41 089
	Firms with 2 establishments .....	241	482	648 736	327 888	79 676	26 654
	Firms with 3 or 4 establishments .....	210	699	791 875	385 728	91 149	31 060
	Firms with 5 to 9 establishments .....	137	865	731 144	357 354	83 284	27 871
	Firms with 10 establishments or more .....	32	656	494 966	277 186	68 518	36 167
62431	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>3 586</b>	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Single unit firms .....	2 310	2 310	2 717 892	1 219 781	280 894	106 897
	Multiunit firms .....	1 276	3 358	3 743 853	1 873 485	446 899	162 841
	Firms with 1 establishment .....	656	656	1 077 132	525 329	124 272	41 089
	Firms with 2 establishments .....	241	482	648 736	327 888	79 676	26 654
	Firms with 3 or 4 establishments .....	210	699	791 875	385 728	91 149	31 060
	Firms with 5 to 9 establishments .....	137	865	731 144	357 354	83 284	27 871
	Firms with 10 establishments or more .....	32	656	494 966	277 186	68 518	36 167
624310	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>3 586</b>	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Single unit firms .....	2 310	2 310	2 717 892	1 219 781	280 894	106 897
	Multiunit firms .....	1 276	3 358	3 743 853	1 873 485	446 899	162 841
	Firms with 1 establishment .....	656	656	1 077 132	525 329	124 272	41 089
	Firms with 2 establishments .....	241	482	648 736	327 888	79 676	26 654
	Firms with 3 or 4 establishments .....	210	699	791 875	385 728	91 149	31 060
	Firms with 5 to 9 establishments .....	137	865	731 144	357 354	83 284	27 871
	Firms with 10 establishments or more .....	32	656	494 966	277 186	68 518	36 167
6244	Child day care services						
	<b>All firms</b> .....	<b>12 998</b>	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Single unit firms .....	11 280	11 280	2 828 740	1 577 367	383 810	139 459
	Multiunit firms .....	1 718	6 819	2 927 926	1 437 660	348 883	100 522
	Firms with 1 establishment .....	626	626	569 964	287 321	70 149	19 797
	Firms with 2 establishments .....	421	842	484 619	250 817	60 606	17 813
	Firms with 3 or 4 establishments .....	270	908	474 617	235 542	57 847	16 121
	Firms with 5 to 9 establishments .....	227	1 491	534 933	260 607	63 314	18 548
	Firms with 10 establishments or more .....	174	2 952	863 793	403 373	96 967	28 243
62441	Child day care services						
	<b>All firms</b> .....	<b>12 998</b>	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Single unit firms .....	11 280	11 280	2 828 740	1 577 367	383 810	139 459
	Multiunit firms .....	1 718	6 819	2 927 926	1 437 660	348 883	100 522
	Firms with 1 establishment .....	626	626	569 964	287 321	70 149	19 797
	Firms with 2 establishments .....	421	842	484 619	250 817	60 606	17 813
	Firms with 3 or 4 establishments .....	270	908	474 617	235 542	57 847	16 121
	Firms with 5 to 9 establishments .....	227	1 491	534 933	260 607	63 314	18 548
	Firms with 10 establishments or more .....	174	2 952	863 793	403 373	96 967	28 243
624410	Child day care services						
	<b>All firms</b> .....	<b>12 998</b>	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Single unit firms .....	11 280	11 280	2 828 740	1 577 367	383 810	139 459
	Multiunit firms .....	1 718	6 819	2 927 926	1 437 660	348 883	100 522
	Firms with 1 establishment .....	626	626	569 964	287 321	70 149	19 797
	Firms with 2 establishments .....	421	842	484 619	250 817	60 606	17 813
	Firms with 3 or 4 establishments .....	270	908	474 617	235 542	57 847	16 121
	Firms with 5 to 9 establishments .....	227	1 491	534 933	260 607	63 314	18 548
	Firms with 10 establishments or more .....	174	2 952	863 793	403 373	96 967	28 243

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>						
	<b>All firms</b> .....	<b>464 547</b>	<b>531 069</b>	<b>418 602 207</b>	<b>182 256 342</b>	<b>40 643 478</b>	<b>6 231 768</b>
	Firms operated for the entire year .....	401 097	467 045	405 407 977	177 380 983	39 708 577	6 060 323
	Firms with receipts less than \$100,000 .....	50 934	51 017	3 019 128	1 011 453	239 588	104 611
	Firms with receipts of \$100,000 to \$249,999 .....	100 856	101 257	17 426 947	5 786 126	1 319 263	347 569
	Firms with receipts of \$250,000 to \$499,999 .....	116 096	117 545	41 679 245	15 618 435	3 405 040	627 685
	Firms with receipts of \$500,000 to \$999,999 .....	75 857	79 517	51 886 850	22 541 645	4 780 071	695 676
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	38 357	45 957	57 661 350	28 889 731	6 128 783	796 411
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	11 277	17 419	38 742 529	19 852 849	4 223 465	543 535
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	4 740	10 962	32 286 483	16 275 000	3 537 576	466 932
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	2 036	9 665	30 015 570	14 551 676	3 278 825	442 360
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	532	5 998	18 150 325	8 221 281	1 900 839	268 125
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	231	5 046	15 985 372	6 950 211	1 654 627	270 549
	Firms with receipts of \$100,000,000 or more .....	181	22 662	98 554 178	37 682 576	9 240 500	1 496 870
	Firms not operated for the entire year .....	63 450	64 024	13 194 230	4 875 359	934 901	171 445
<b>621</b>	<b>Ambulatory health care services</b>						
	<b>All firms</b> .....	<b>393 769</b>	<b>440 200</b>	<b>310 012 321</b>	<b>137 979 315</b>	<b>30 023 002</b>	<b>3 744 279</b>
	Firms operated for the entire year .....	345 476	391 539	299 314 255	134 084 841	29 278 695	3 635 121
	Firms with receipts less than \$100,000 .....	30 896	30 957	1 944 164	626 187	148 251	51 404
	Firms with receipts of \$100,000 to \$249,999 .....	85 564	85 804	14 964 027	4 741 691	1 076 756	238 009
	Firms with receipts of \$250,000 to \$499,999 .....	108 096	109 081	38 892 417	14 337 337	3 109 125	512 838
	Firms with receipts of \$500,000 to \$999,999 .....	71 450	74 201	48 826 141	21 099 961	4 447 588	581 696
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	34 689	40 694	51 793 464	26 135 798	5 484 616	599 146
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	9 216	13 991	31 438 089	16 458 406	3 420 639	327 325
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	3 414	7 866	23 169 926	12 170 688	2 561 946	234 649
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	1 475	6 993	21 871 537	11 021 081	2 446 159	253 869
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	401	4 840	13 591 471	6 312 224	1 443 910	161 212
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	160	3 645	11 099 643	4 894 745	1 160 295	157 089
	Firms with receipts of \$100,000,000 or more .....	115	13 467	41 723 376	16 286 723	3 979 860	517 884
	Firms not operated for the entire year .....	48 293	48 661	10 698 066	3 894 474	744 307	109 158
<b>6211</b>	<b>Offices of physicians</b>						
	<b>All firms</b> .....	<b>174 943</b>	<b>195 449</b>	<b>171 629 179</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	Firms operated for the entire year .....	152 914	173 211	165 579 228	82 572 123	17 500 622	1 525 272
	Firms with receipts less than \$100,000 .....	8 670	8 694	527 326	200 867	49 275	14 870
	Firms with receipts of \$100,000 to \$249,999 .....	29 231	29 333	5 282 020	2 025 900	459 962	76 282
	Firms with receipts of \$250,000 to \$499,999 .....	47 291	47 633	17 123 191	7 174 638	1 509 111	191 144
	Firms with receipts of \$500,000 to \$999,999 .....	35 087	36 140	24 324 348	11 299 943	2 302 651	234 880
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	22 029	25 003	33 535 605	17 745 918	3 641 437	301 491
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	6 679	9 501	22 779 957	12 542 286	2 547 274	179 060
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	2 492	5 096	16 875 474	9 503 811	1 947 621	126 126
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	1 019	4 489	15 156 538	8 125 399	1 761 537	122 669
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	266	2 388	8 892 712	4 491 410	1 015 174	80 579
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	96	1 710	6 591 008	2 969 034	699 558	54 116
	Firms with receipts of \$100,000,000 or more .....	54	3 224	14 491 049	6 492 917	1 567 022	143 875
	Firms not operated for the entire year .....	22 029	22 238	6 049 951	2 404 454	440 721	45 873
<b>62111</b>	<b>Offices of physicians</b>						
	<b>All firms</b> .....	<b>174 943</b>	<b>195 449</b>	<b>171 629 179</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	Firms operated for the entire year .....	152 914	173 211	165 579 228	82 572 123	17 500 622	1 525 272
	Firms with receipts less than \$100,000 .....	8 670	8 694	527 326	200 867	49 275	14 870
	Firms with receipts of \$100,000 to \$249,999 .....	29 231	29 333	5 282 020	2 025 900	459 962	76 282
	Firms with receipts of \$250,000 to \$499,999 .....	47 291	47 633	17 123 191	7 174 638	1 509 111	191 144
	Firms with receipts of \$500,000 to \$999,999 .....	35 087	36 140	24 324 348	11 299 943	2 302 651	234 880
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	22 029	25 003	33 535 605	17 745 918	3 641 437	301 491
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	6 679	9 501	22 779 957	12 542 286	2 547 274	179 060
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	2 492	5 096	16 875 474	9 503 811	1 947 621	126 126
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	1 019	4 489	15 156 538	8 125 399	1 761 537	122 669
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	266	2 388	8 892 712	4 491 410	1 015 174	80 579
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	96	1 710	6 591 008	2 969 034	699 558	54 116
	Firms with receipts of \$100,000,000 or more .....	54	3 224	14 491 049	6 492 917	1 567 022	143 875
	Firms not operated for the entire year .....	22 029	22 238	6 049 951	2 404 454	440 721	45 873
<b>621111</b>	<b>Offices of physicians (except mental health specialists)</b>						
	<b>All firms</b> .....	<b>165 055</b>	<b>185 094</b>	<b>168 251 883</b>	<b>83 482 128</b>	<b>17 623 619</b>	<b>1 536 459</b>
	Firms operated for the entire year .....	144 852	164 685	162 482 912	81 181 199	17 199 081	1 492 529
	Firms with receipts less than \$100,000 .....	7 570	7 592	460 385	175 921	43 445	13 299
	Firms with receipts of \$100,000 to \$249,999 .....	25 904	25 993	4 704 345	1 799 590	410 036	69 971
	Firms with receipts of \$250,000 to \$499,999 .....	44 878	45 199	16 288 618	6 814 738	1 434 970	183 105
	Firms with receipts of \$500,000 to \$999,999 .....	34 264	35 276	23 769 653	11 040 689	2 247 782	229 101
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	21 713	24 630	33 074 755	17 514 322	3 591 315	296 585
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	6 621	9 399	22 581 251	12 447 089	2 526 752	177 123
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	2 473	4 995	16 735 733	9 433 745	1 930 719	122 932
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	1 017	4 474	15 134 442	8 110 373	1 756 920	122 185
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	263	2 345	D	D	D	I
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	95	1 586	D	D	D	I
	Firms with receipts of \$100,000,000 or more .....	54	3 196	14 443 949	6 464 974	1 559 979	143 246
	Firms not operated for the entire year .....	20 203	20 409	5 768 971	2 300 929	424 538	43 930
<b>621112</b>	<b>Offices of physicians, mental health specialists</b>						
	<b>All firms</b> .....	<b>10 011</b>	<b>10 355</b>	<b>3 377 296</b>	<b>1 494 449</b>	<b>317 724</b>	<b>34 686</b>
	Firms operated for the entire year .....	8 173	8 513	3 092 087	1 388 611	301 137	32 703
	Firms with receipts less than \$100,000 .....	1 108	1 111	67 396	25 182	5 877	1 585
	Firms with receipts of \$100,000 to \$249,999 .....	3 343	3 357	580 482	228 036	50 350	6 358
	Firms with receipts of \$250,000 to \$499,999 .....	2 438	2 457	843 470	364 823	75 309	8 131
	Firms with receipts of \$500,000 to \$999,999 .....	849	884	572 101	269 345	57 239	5 995
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	343	404	501 297	254 586	55 219	5 305
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	66	113	221 624	105 822	23 145	2 046
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	17	58	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	7	20	D	D	D	g

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621112	Offices of physicians, mental health specialists—Con.						
	Firms operated for the entire year—Con.						
	Firms with receipts of \$25,000,000 to \$49,999,999	1	1	D	D	D	c
	Firms with receipts of \$50,000,000 to \$99,999,999	1	108	D	D	D	f
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	1 838	1 842	285 209	105 838	16 587	1 983
6212	Offices of dentists						
	<b>All firms</b>	<b>110 559</b>	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Firms operated for the entire year	101 969	105 548	47 040 475	17 758 333	3 877 982	624 767
	Firms with receipts less than \$100,000	5 945	5 953	395 855	112 760	25 705	9 401
	Firms with receipts of \$100,000 to \$249,999	24 859	24 907	4 443 102	1 236 358	279 532	72 129
	Firms with receipts of \$250,000 to \$499,999	39 280	39 527	14 258 180	4 687 882	1 048 786	203 541
	Firms with receipts of \$500,000 to \$999,999	25 275	26 034	16 885 080	6 687 550	1 451 880	210 479
	Firms with receipts of \$1,000,000 to \$2,499,999	6 066	7 200	8 232 973	3 772 294	798 930	94 769
	Firms with receipts of \$2,500,000 to \$4,999,999	430	863	1 411 169	688 735	143 866	17 503
	Firms with receipts of \$5,000,000 to \$9,999,999	77	310	526 837	230 427	50 859	6 679
	Firms with receipts of \$10,000,000 to \$24,999,999	30	347	D	D	D	i
	Firms with receipts of \$25,000,000 to \$49,999,999	5	315	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	2	92	D	D	D	h
	Firms not operated for the entire year	8 590	8 630	1 441 562	468 429	87 524	16 907
62121	Offices of dentists						
	<b>All firms</b>	<b>110 559</b>	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Firms operated for the entire year	101 969	105 548	47 040 475	17 758 333	3 877 982	624 767
	Firms with receipts less than \$100,000	5 945	5 953	395 855	112 760	25 705	9 401
	Firms with receipts of \$100,000 to \$249,999	24 859	24 907	4 443 102	1 236 358	279 532	72 129
	Firms with receipts of \$250,000 to \$499,999	39 280	39 527	14 258 180	4 687 882	1 048 786	203 541
	Firms with receipts of \$500,000 to \$999,999	25 275	26 034	16 885 080	6 687 550	1 451 880	210 479
	Firms with receipts of \$1,000,000 to \$2,499,999	6 066	7 200	8 232 973	3 772 294	798 930	94 769
	Firms with receipts of \$2,500,000 to \$4,999,999	430	863	1 411 169	688 735	143 866	17 503
	Firms with receipts of \$5,000,000 to \$9,999,999	77	310	526 837	230 427	50 859	6 679
	Firms with receipts of \$10,000,000 to \$24,999,999	30	347	D	D	D	i
	Firms with receipts of \$25,000,000 to \$49,999,999	5	315	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	2	92	D	D	D	h
	Firms not operated for the entire year	8 590	8 630	1 441 562	468 429	87 524	16 907
621210	Offices of dentists						
	<b>All firms</b>	<b>110 559</b>	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Firms operated for the entire year	101 969	105 548	47 040 475	17 758 333	3 877 982	624 767
	Firms with receipts less than \$100,000	5 945	5 953	395 855	112 760	25 705	9 401
	Firms with receipts of \$100,000 to \$249,999	24 859	24 907	4 443 102	1 236 358	279 532	72 129
	Firms with receipts of \$250,000 to \$499,999	39 280	39 527	14 258 180	4 687 882	1 048 786	203 541
	Firms with receipts of \$500,000 to \$999,999	25 275	26 034	16 885 080	6 687 550	1 451 880	210 479
	Firms with receipts of \$1,000,000 to \$2,499,999	6 066	7 200	8 232 973	3 772 294	798 930	94 769
	Firms with receipts of \$2,500,000 to \$4,999,999	430	863	1 411 169	688 735	143 866	17 503
	Firms with receipts of \$5,000,000 to \$9,999,999	77	310	526 837	230 427	50 859	6 679
	Firms with receipts of \$10,000,000 to \$24,999,999	30	347	D	D	D	i
	Firms with receipts of \$25,000,000 to \$49,999,999	5	315	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	2	92	D	D	D	h
	Firms not operated for the entire year	8 590	8 630	1 441 562	468 429	87 524	16 907
6213	Offices of other health practitioners						
	<b>All firms</b>	<b>83 111</b>	<b>88 886</b>	<b>28 282 299</b>	<b>10 456 729</b>	<b>2 365 863</b>	<b>406 589</b>
	Firms operated for the entire year	70 747	76 463	26 862 008	10 063 981	2 286 705	389 962
	Firms with receipts less than \$100,000	13 681	13 699	879 542	254 903	59 746	20 906
	Firms with receipts of \$100,000 to \$249,999	28 153	28 241	4 685 912	1 252 283	286 263	73 036
	Firms with receipts of \$250,000 to \$499,999	18 238	18 586	6 324 954	1 954 507	438 046	86 424
	Firms with receipts of \$500,000 to \$999,999	7 596	8 451	5 105 770	1 934 098	430 265	86 545
	Firms with receipts of \$1,000,000 to \$2,499,999	2 457	3 671	3 512 442	1 548 912	344 889	49 020
	Firms with receipts of \$2,500,000 to \$4,999,999	430	1 184	1 448 350	689 458	158 485	22 284
	Firms with receipts of \$5,000,000 to \$9,999,999	110	585	751 412	364 539	86 403	12 188
	Firms with receipts of \$10,000,000 to \$24,999,999	53	341	770 173	390 065	93 900	11 762
	Firms with receipts of \$25,000,000 to \$49,999,999	14	369	443 103	214 259	50 425	6 659
	Firms with receipts of \$50,000,000 to \$99,999,999	6	377	D	D	D	i
	Firms with receipts of \$100,000,000 or more	9	959	D	D	D	k
	Firms not operated for the entire year	12 364	12 423	1 420 291	392 748	79 158	16 627
62131	Offices of chiropractors						
	<b>All firms</b>	<b>30 067</b>	<b>30 487</b>	<b>6 570 083</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	Firms operated for the entire year	25 619	26 036	6 131 036	1 794 905	402 108	87 063
	Firms with receipts less than \$100,000	4 936	4 944	337 451	77 757	18 511	7 752
	Firms with receipts of \$100,000 to \$249,999	12 588	12 598	2 082 269	498 313	114 813	32 704
	Firms with receipts of \$250,000 to \$499,999	6 143	6 193	2 074 861	614 684	137 166	27 579
	Firms with receipts of \$500,000 to \$999,999	1 602	1 692	1 046 566	375 626	82 424	12 494
	Firms with receipts of \$1,000,000 to \$2,499,999	312	444	425 031	168 404	36 530	4 767
	Firms with receipts of \$2,500,000 to \$4,999,999	30	84	96 026	39 031	7 652	1 051
	Firms with receipts of \$5,000,000 to \$9,999,999	6	79	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999	2	2	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	4 448	4 451	439 047	91 268	16 503	4 637

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621310	Offices of chiropractors						
	<b>All firms</b> .....	<b>30 067</b>	<b>30 487</b>	<b>6 570 083</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	Firms operated for the entire year .....	25 619	26 036	6 131 036	1 794 905	402 108	87 063
	Firms with receipts less than \$100,000 .....	4 936	4 944	337 451	77 757	18 511	7 752
	Firms with receipts of \$100,000 to \$249,999 .....	12 588	12 598	2 082 269	498 313	114 813	32 704
	Firms with receipts of \$250,000 to \$499,999 .....	6 143	6 193	2 074 861	614 684	137 166	27 579
	Firms with receipts of \$500,000 to \$999,999 .....	1 602	1 692	1 046 566	375 626	82 424	12 494
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	312	444	425 031	168 404	36 530	4 767
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	30	84	96 026	39 031	7 652	1 051
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	6	79	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	2	2	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	4 448	4 451	439 047	91 268	16 503	4 637
62132	Offices of optometrists						
	<b>All firms</b> .....	<b>16 316</b>	<b>17 875</b>	<b>6 361 839</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	Firms operated for the entire year .....	14 583	16 131	6 133 042	1 715 445	391 763	77 252
	Firms with receipts less than \$100,000 .....	1 343	1 344	90 274	26 133	5 999	1 987
	Firms with receipts of \$100,000 to \$249,999 .....	4 670	4 706	813 440	177 450	41 061	11 738
	Firms with receipts of \$250,000 to \$499,999 .....	5 213	5 323	1 846 821	438 590	100 135	23 126
	Firms with receipts of \$500,000 to \$999,999 .....	2 568	2 948	1 713 465	505 383	114 302	20 778
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	677	1 056	941 878	330 025	73 516	11 332
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	90	325	306 363	115 014	26 236	3 765
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	9	71	52 489	15 739	3 743	650
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	10	141	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	106	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	111	D	D	D	g
	Firms not operated for the entire year .....	1 733	1 744	228 797	57 983	10 031	2 293
621320	Offices of optometrists						
	<b>All firms</b> .....	<b>16 316</b>	<b>17 875</b>	<b>6 361 839</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	Firms operated for the entire year .....	14 583	16 131	6 133 042	1 715 445	391 763	77 252
	Firms with receipts less than \$100,000 .....	1 343	1 344	90 274	26 133	5 999	1 987
	Firms with receipts of \$100,000 to \$249,999 .....	4 670	4 706	813 440	177 450	41 061	11 738
	Firms with receipts of \$250,000 to \$499,999 .....	5 213	5 323	1 846 821	438 590	100 135	23 126
	Firms with receipts of \$500,000 to \$999,999 .....	2 568	2 948	1 713 465	505 383	114 302	20 778
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	677	1 056	941 878	330 025	73 516	11 332
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	90	325	306 363	115 014	26 236	3 765
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	9	71	52 489	15 739	3 743	650
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	10	141	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	106	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	111	D	D	D	g
	Firms not operated for the entire year .....	1 733	1 744	228 797	57 983	10 031	2 293
62133	Offices of mental health practitioners (except physicians)						
	<b>All firms</b> .....	<b>11 362</b>	<b>11 750</b>	<b>2 504 820</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	Firms operated for the entire year .....	9 365	9 752	2 312 568	893 441	202 426	35 923
	Firms with receipts less than \$100,000 .....	3 511	3 513	213 334	69 258	16 083	5 076
	Firms with receipts of \$100,000 to \$249,999 .....	3 856	3 866	601 012	202 561	45 664	8 829
	Firms with receipts of \$250,000 to \$499,999 .....	1 268	1 294	430 343	172 501	38 372	6 172
	Firms with receipts of \$500,000 to \$999,999 .....	463	516	316 090	136 635	30 510	4 836
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	207	308	306 628	144 785	33 167	5 131
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	41	127	131 615	63 425	16 006	2 478
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	12	27	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	55	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	5	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	2	41	D	D	D	g
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 997	1 998	192 252	54 080	10 595	2 504
621330	Offices of mental health practitioners (except physicians)						
	<b>All firms</b> .....	<b>11 362</b>	<b>11 750</b>	<b>2 504 820</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	Firms operated for the entire year .....	9 365	9 752	2 312 568	893 441	202 426	35 923
	Firms with receipts less than \$100,000 .....	3 511	3 513	213 334	69 258	16 083	5 076
	Firms with receipts of \$100,000 to \$249,999 .....	3 856	3 866	601 012	202 561	45 664	8 829
	Firms with receipts of \$250,000 to \$499,999 .....	1 268	1 294	430 343	172 501	38 372	6 172
	Firms with receipts of \$500,000 to \$999,999 .....	463	516	316 090	136 635	30 510	4 836
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	207	308	306 628	144 785	33 167	5 131
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	41	127	131 615	63 425	16 006	2 478
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	12	27	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	55	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	5	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	2	41	D	D	D	g
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 997	1 998	192 252	54 080	10 595	2 504

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
62134	Offices of physical, occup, & speech therapists & audiologists						
	<b>All firms</b> .....	<b>11 583</b>	<b>14 277</b>	<b>8 684 039</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	Firms operated for the entire year .....	9 561	12 218	8 372 191	4 252 996	978 566	136 640
	Firms with receipts less than \$100,000 .....	1 586	1 586	96 112	38 205	9 148	2 479
	Firms with receipts of \$100,000 to \$249,999 .....	2 541	2 553	431 480	168 229	38 080	8 172
	Firms with receipts of \$250,000 to \$499,999 .....	2 490	2 555	888 249	379 848	86 104	15 322
	Firms with receipts of \$500,000 to \$999,999 .....	1 742	1 922	1 211 897	578 045	130 155	19 999
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	861	1 274	1 277 877	648 188	145 182	20 558
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	216	510	736 933	396 125	91 733	12 639
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	72	375	503 586	270 572	65 885	9 109
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	33	177	493 700	291 381	69 949	8 778
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	10	224	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	4	365	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	6	677	D	D	D	k
	Firms not operated for the entire year .....	2 022	2 059	311 848	123 790	32 078	4 893
621340	Offices of physical, occup, & speech therapists & audiologists						
	<b>All firms</b> .....	<b>11 583</b>	<b>14 277</b>	<b>8 684 039</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	Firms operated for the entire year .....	9 561	12 218	8 372 191	4 252 996	978 566	136 640
	Firms with receipts less than \$100,000 .....	1 586	1 586	96 112	38 205	9 148	2 479
	Firms with receipts of \$100,000 to \$249,999 .....	2 541	2 553	431 480	168 229	38 080	8 172
	Firms with receipts of \$250,000 to \$499,999 .....	2 490	2 555	888 249	379 848	86 104	15 322
	Firms with receipts of \$500,000 to \$999,999 .....	1 742	1 922	1 211 897	578 045	130 155	19 999
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	861	1 274	1 277 877	648 188	145 182	20 558
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	216	510	736 933	396 125	91 733	12 639
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	72	375	503 586	270 572	65 885	9 109
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	33	177	493 700	291 381	69 949	8 778
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	10	224	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	4	365	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	6	677	D	D	D	k
	Firms not operated for the entire year .....	2 022	2 059	311 848	123 790	32 078	4 893
6213401	Speech therapists & audiologists						
	<b>All firms</b> .....	<b>2 245</b>	<b>2 315</b>	<b>714 482</b>	<b>271 261</b>	<b>61 749</b>	<b>10 508</b>
	Firms operated for the entire year .....	1 815	1 885	672 036	259 633	59 568	9 967
	Firms with receipts less than \$100,000 .....	430	430	26 050	9 306	2 213	667
	Firms with receipts of \$100,000 to \$249,999 .....	562	564	93 663	28 994	6 542	1 568
	Firms with receipts of \$250,000 to \$499,999 .....	470	477	164 834	53 299	11 824	2 185
	Firms with receipts of \$500,000 to \$999,999 .....	252	271	170 489	62 676	14 337	2 139
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	81	105	116 023	51 266	11 459	1 756
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	16	33	50 502	28 679	7 335	1 000
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	3	3	D	D	D	c
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	D	D	D	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	2	D	D	D	e
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	430	430	42 446	11 628	2 181	541
6213402	Physical & occupational therapists						
	<b>All firms</b> .....	<b>9 351</b>	<b>11 962</b>	<b>7 969 557</b>	<b>4 105 525</b>	<b>948 895</b>	<b>131 025</b>
	Firms operated for the entire year .....	7 758	10 332	7 700 148	3 993 360	918 995	126 672
	Firms with receipts less than \$100,000 .....	1 158	1 158	70 152	28 949	6 946	1 815
	Firms with receipts of \$100,000 to \$249,999 .....	1 983	1 993	338 458	139 555	31 605	6 620
	Firms with receipts of \$250,000 to \$499,999 .....	2 024	2 082	725 045	327 374	74 506	13 188
	Firms with receipts of \$500,000 to \$999,999 .....	1 491	1 651	1 041 885	515 660	115 898	17 869
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	780	1 164	1 161 773	597 166	133 770	18 775
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	202	491	692 793	369 771	84 937	11 723
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	68	354	D	D	D	i
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	33	176	493 512	291 278	69 930	8 776
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	9	221	D	D	D	h
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	4	365	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	6	677	D	D	D	k
	Firms not operated for the entire year .....	1 593	1 630	269 409	112 165	29 900	4 353
62139	Offices of all other health practitioners						
	<b>All firms</b> .....	<b>13 862</b>	<b>14 497</b>	<b>4 161 518</b>	<b>1 472 821</b>	<b>321 793</b>	<b>55 384</b>
	Firms operated for the entire year .....	11 685	12 313	3 905 977	1 403 835	310 709	52 977
	Firms with receipts less than \$100,000 .....	2 311	2 318	142 730	43 718	10 058	3 625
	Firms with receipts of \$100,000 to \$249,999 .....	4 525	4 544	762 503	207 956	47 124	11 696
	Firms with receipts of \$250,000 to \$499,999 .....	3 131	3 225	1 087 635	350 274	76 553	10 250
	Firms with receipts of \$500,000 to \$999,999 .....	1 232	1 380	824 911	341 922	73 923	14 534
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	409	588	570 013	260 907	57 273	7 396
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	57	136	184 565	78 834	17 268	2 380
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	13	40	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	12	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	69	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	1	D	D	D	f
	Firms not operated for the entire year .....	2 177	2 184	255 541	68 986	11 084	2 407

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621391	Offices of podiatrists						
	<b>All firms</b> .....	<b>8 226</b>	<b>8 662</b>	<b>2 393 443</b>	<b>771 151</b>	<b>168 549</b>	<b>30 472</b>
	Firms operated for the entire year .....	7 384	7 818	2 292 870	746 833	164 505	29 475
	Firms with receipts less than \$100,000 .....	855	861	59 211	14 321	3 322	1 344
	Firms with receipts of \$100,000 to \$249,999 .....	3 064	3 080	530 142	122 051	27 953	7 619
	Firms with receipts of \$250,000 to \$499,999 .....	2 429	2 509	841 469	253 234	55 621	10 482
	Firms with receipts of \$500,000 to \$999,999 .....	830	954	544 696	215 553	46 450	6 384
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	187	351	255 366	113 364	24 498	2 813
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	19	63	61 986	28 310	6 661	833
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	842	844	100 573	24 318	4 044	997
621399	Offices of all other miscellaneous health practitioners						
	<b>All firms</b> .....	<b>5 637</b>	<b>5 835</b>	<b>1 768 075</b>	<b>701 670</b>	<b>153 244</b>	<b>24 912</b>
	Firms operated for the entire year .....	4 301	4 494	1 613 094	656 999	146 204	23 502
	Firms with receipts less than \$100,000 .....	1 456	1 457	83 519	29 397	6 736	2 281
	Firms with receipts of \$100,000 to \$249,999 .....	1 461	1 464	232 361	85 905	19 171	4 077
	Firms with receipts of \$250,000 to \$499,999 .....	702	716	246 166	97 040	20 932	3 768
	Firms with receipts of \$500,000 to \$999,999 .....	402	425	280 202	126 366	27 473	4 150
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	222	237	314 647	147 543	32 775	4 583
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	38	73	122 579	50 524	10 607	1 547
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	13	40	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	12	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	69	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	1	D	D	D	f
	Firms not operated for the entire year .....	1 336	1 341	154 981	44 671	7 040	1 410
6214	Outpatient care centers						
	<b>All firms</b> .....	<b>6 866</b>	<b>11 828</b>	<b>17 306 497</b>	<b>5 501 909</b>	<b>1 278 154</b>	<b>173 809</b>
	Firms operated for the entire year .....	5 315	10 247	16 789 227	5 316 725	1 241 233	168 529
	Firms with receipts less than \$100,000 .....	646	646	36 424	13 605	3 238	1 151
	Firms with receipts of \$100,000 to \$249,999 .....	968	972	159 842	60 183	13 854	3 204
	Firms with receipts of \$250,000 to \$499,999 .....	965	1 004	346 275	137 151	30 855	6 197
	Firms with receipts of \$500,000 to \$999,999 .....	889	952	633 313	251 586	55 679	9 628
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1 013	1 213	1 598 780	618 126	137 927	19 019
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	480	741	1 666 506	637 467	141 131	17 548
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	220	593	1 469 084	507 741	115 054	15 910
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	83	361	1 234 551	435 169	97 718	13 009
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	23	402	821 793	252 798	58 363	7 176
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	7	169	482 391	185 298	43 256	5 312
	Firms with receipts of \$100,000,000 or more .....	21	3 194	8 340 268	2 217 601	544 158	70 375
	Firms not operated for the entire year .....	1 551	1 581	517 270	185 184	36 921	5 280
62141	Family planning centers						
	<b>All firms</b> .....	<b>356</b>	<b>443</b>	<b>277 683</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	Firms operated for the entire year .....	274	361	265 136	91 347	20 475	3 834
	Firms with receipts less than \$100,000 .....	45	45	2 179	843	189	99
	Firms with receipts of \$100,000 to \$249,999 .....	31	31	4 804	1 477	320	115
	Firms with receipts of \$250,000 to \$499,999 .....	80	82	29 093	10 269	2 330	677
	Firms with receipts of \$500,000 to \$999,999 .....	59	63	42 340	13 494	2 896	826
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	39	46	58 551	20 367	4 386	771
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	14	59	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	5	8	D	D	D	c
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	27	D	D	D	e
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	82	82	12 547	4 047	880	188
621410	Family planning centers						
	<b>All firms</b> .....	<b>356</b>	<b>443</b>	<b>277 683</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	Firms operated for the entire year .....	274	361	265 136	91 347	20 475	3 834
	Firms with receipts less than \$100,000 .....	45	45	2 179	843	189	99
	Firms with receipts of \$100,000 to \$249,999 .....	31	31	4 804	1 477	320	115
	Firms with receipts of \$250,000 to \$499,999 .....	80	82	29 093	10 269	2 330	677
	Firms with receipts of \$500,000 to \$999,999 .....	59	63	42 340	13 494	2 896	826
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	39	46	58 551	20 367	4 386	771
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	14	59	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	5	8	D	D	D	c
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	27	D	D	D	e
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	82	82	12 547	4 047	880	188

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
62142	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>2 125</b>	<b>2 648</b>	<b>1 503 605</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	Firms operated for the entire year .....	1 519	2 038	1 406 215	544 535	127 161	21 867
	Firms with receipts less than \$100,000 .....	349	349	19 670	6 820	1 568	581
	Firms with receipts of \$100,000 to \$249,999 .....	406	409	64 946	23 799	5 437	1 291
	Firms with receipts of \$250,000 to \$499,999 .....	300	317	103 529	42 158	9 717	2 094
	Firms with receipts of \$500,000 to \$999,999 .....	194	220	133 475	58 041	13 108	2 320
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	170	266	266 334	118 234	26 092	4 374
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	61	136	209 769	86 027	20 086	3 496
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	27	162	188 161	73 748	18 415	2 830
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	7	29	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	49	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	52	D	D	D	e
	Firms with receipts of \$100,000,000 or more .....	1	49	D	D	D	f
	Firms not operated for the entire year .....	606	610	97 390	34 602	6 750	1 134
621420	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>2 125</b>	<b>2 648</b>	<b>1 503 605</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	Firms operated for the entire year .....	1 519	2 038	1 406 215	544 535	127 161	21 867
	Firms with receipts less than \$100,000 .....	349	349	19 670	6 820	1 568	581
	Firms with receipts of \$100,000 to \$249,999 .....	406	409	64 946	23 799	5 437	1 291
	Firms with receipts of \$250,000 to \$499,999 .....	300	317	103 529	42 158	9 717	2 094
	Firms with receipts of \$500,000 to \$999,999 .....	194	220	133 475	58 041	13 108	2 320
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	170	266	266 334	118 234	26 092	4 374
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	61	136	209 769	86 027	20 086	3 496
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	27	162	188 161	73 748	18 415	2 830
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	7	29	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	49	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	52	D	D	D	e
	Firms with receipts of \$100,000,000 or more .....	1	49	D	D	D	f
	Firms not operated for the entire year .....	606	610	97 390	34 602	6 750	1 134
62149	Other outpatient care centers						
	<b>All firms</b> .....	<b>4 431</b>	<b>8 737</b>	<b>15 525 209</b>	<b>4 827 378</b>	<b>1 122 888</b>	<b>146 786</b>
	Firms operated for the entire year .....	3 563	7 843	15 111 957	4 678 324	1 092 753	142 711
	Firms with receipts less than \$100,000 .....	254	254	14 733	6 040	1 504	474
	Firms with receipts of \$100,000 to \$249,999 .....	534	535	90 567	35 162	8 133	1 822
	Firms with receipts of \$250,000 to \$499,999 .....	595	617	216 818	85 994	19 156	3 498
	Firms with receipts of \$500,000 to \$999,999 .....	640	672	460 630	182 166	40 242	6 538
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	813	916	1 288 336	483 758	108 574	14 029
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	418	590	D	D	D	j
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	186	384	D	D	D	j
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	76	326	1 142 161	408 409	91 906	11 320
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	22	380	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	4	62	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	21	3 107	D	D	D	l
	Firms not operated for the entire year .....	868	894	413 252	149 054	30 135	4 075
621491	HMO medical centers						
	<b>All firms</b> .....	<b>26</b>	<b>262</b>	<b>1 709 323</b>	<b>419 527</b>	<b>111 139</b>	<b>11 029</b>
	Firms operated for the entire year .....	25	261	D	D	D	j
	Firms with receipts less than \$100,000 .....	1	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	1	D	D	D	a
	Firms with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with receipts of \$500,000 to \$999,999 .....	1	1	D	D	D	a
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	3	4	4 762	1 843	450	68
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	3	8	11 253	4 909	1 213	176
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	6	14	40 591	8 859	2 062	242
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	26	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	7	207	D	D	D	i
	Firms not operated for the entire year .....	1	1	D	D	D	a
621492	Kidney dialysis centers						
	<b>All firms</b> .....	<b>440</b>	<b>1 953</b>	<b>4 310 817</b>	<b>1 147 692</b>	<b>260 780</b>	<b>38 503</b>
	Firms operated for the entire year .....	361	1 873	4 260 341	1 131 306	255 580	37 702
	Firms with receipts less than \$100,000 .....	2	2	D	D	D	a
	Firms with receipts of \$100,000 to \$249,999 .....	24	24	4 052	1 753	354	83
	Firms with receipts of \$250,000 to \$499,999 .....	27	28	10 339	4 085	1 012	160
	Firms with receipts of \$500,000 to \$999,999 .....	50	51	37 167	11 735	2 462	442
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	102	103	165 015	49 194	11 259	1 745
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	86	114	291 033	86 717	19 160	2 931
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	45	93	308 938	94 655	21 167	2 859
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	14	70	229 714	71 162	15 926	2 296
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	5	71	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	26	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	5	1 291	D	D	D	j
	Firms not operated for the entire year .....	79	80	50 476	16 386	5 200	801

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621493	Freestanding ambulatory surgical & emergency centers						
	<b>All firms</b> .....	<b>1 539</b>	<b>2 089</b>	<b>4 088 108</b>	<b>1 262 848</b>	<b>283 612</b>	<b>34 295</b>
	Firms operated for the entire year .....	1 271	1 819	3 949 538	1 221 290	276 565	33 454
	Firms with receipts less than \$100,000 .....	35	35	2 192	911	226	81
	Firms with receipts of \$100,000 to \$249,999 .....	125	125	22 138	9 834	2 126	456
	Firms with receipts of \$250,000 to \$499,999 .....	170	170	61 895	26 058	5 755	1 003
	Firms with receipts of \$500,000 to \$999,999 .....	237	240	173 103	62 384	13 352	2 211
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	389	414	630 753	234 690	52 317	5 950
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	206	244	719 649	279 101	60 007	5 361
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	73	104	473 911	132 149	31 086	3 585
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	29	128	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	15	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	28	D	D	D	e
	Firms with receipts of \$100,000,000 or more .....	3	316	D	D	D	j
	Firms not operated for the entire year .....	268	270	138 570	41 558	7 047	841
621498	All other outpatient care centers						
	<b>All firms</b> .....	<b>2 469</b>	<b>4 433</b>	<b>5 416 961</b>	<b>1 997 311</b>	<b>467 357</b>	<b>62 959</b>
	Firms operated for the entire year .....	1 945	3 886	D	D	D	i
	Firms with receipts less than \$100,000 .....	217	217	D	D	D	e
	Firms with receipts of \$100,000 to \$249,999 .....	387	389	D	D	D	g
	Firms with receipts of \$250,000 to \$499,999 .....	400	421	145 514	56 545	12 529	2 354
	Firms with receipts of \$500,000 to \$999,999 .....	358	386	D	D	D	h
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	334	416	513 650	211 902	47 795	6 643
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	127	240	446 835	182 831	41 501	5 733
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	68	174	454 974	195 789	41 963	5 969
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	31	110	470 173	206 723	47 047	5 954
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	13	269	D	D	D	h
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	77	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	7	1 187	D	D	D	j
	Firms not operated for the entire year .....	524	547	D	D	D	g
6215	Medical & diagnostic laboratories						
	<b>All firms</b> .....	<b>6 055</b>	<b>9 076</b>	<b>16 317 096</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	Firms operated for the entire year .....	5 085	8 093	15 802 158	5 277 293	1 218 942	148 211
	Firms with receipts less than \$100,000 .....	544	546	32 390	12 960	3 098	966
	Firms with receipts of \$100,000 to \$249,999 .....	872	880	146 367	55 238	12 862	2 629
	Firms with receipts of \$250,000 to \$499,999 .....	915	925	328 179	123 176	26 829	4 529
	Firms with receipts of \$500,000 to \$999,999 .....	842	870	601 853	223 403	48 850	7 478
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	954	1 056	1 529 240	568 861	122 418	14 470
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	505	631	1 777 428	654 354	135 416	14 692
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	248	528	1 699 034	622 703	135 077	14 179
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	146	654	2 224 651	763 145	177 366	21 319
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	38	362	1 288 984	427 702	103 249	12 872
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	12	243	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	9	1 398	D	D	D	k
	Firms not operated for the entire year .....	970	983	514 938	124 456	27 137	3 127
62151	Medical & diagnostic laboratories						
	<b>All firms</b> .....	<b>6 055</b>	<b>9 076</b>	<b>16 317 096</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	Firms operated for the entire year .....	5 085	8 093	15 802 158	5 277 293	1 218 942	148 211
	Firms with receipts less than \$100,000 .....	544	546	32 390	12 960	3 098	966
	Firms with receipts of \$100,000 to \$249,999 .....	872	880	146 367	55 238	12 862	2 629
	Firms with receipts of \$250,000 to \$499,999 .....	915	925	328 179	123 176	26 829	4 529
	Firms with receipts of \$500,000 to \$999,999 .....	842	870	601 853	223 403	48 850	7 478
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	954	1 056	1 529 240	568 861	122 418	14 470
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	505	631	1 777 428	654 354	135 416	14 692
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	248	528	1 699 034	622 703	135 077	14 179
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	146	654	2 224 651	763 145	177 366	21 319
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	38	362	1 288 984	427 702	103 249	12 872
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	12	243	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	9	1 398	D	D	D	k
	Firms not operated for the entire year .....	970	983	514 938	124 456	27 137	3 127
621511	Medical laboratories						
	<b>All firms</b> .....	<b>2 777</b>	<b>4 655</b>	<b>10 443 452</b>	<b>3 519 456</b>	<b>835 582</b>	<b>107 474</b>
	Firms operated for the entire year .....	2 343	4 214	10 294 088	3 470 170	824 527	105 788
	Firms with receipts less than \$100,000 .....	270	271	15 547	5 952	1 389	484
	Firms with receipts of \$100,000 to \$249,999 .....	422	425	71 433	26 513	6 167	1 409
	Firms with receipts of \$250,000 to \$499,999 .....	427	432	153 174	58 245	12 953	2 396
	Firms with receipts of \$500,000 to \$999,999 .....	385	392	274 117	108 722	24 153	3 930
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	425	465	667 535	277 548	60 409	7 605
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	187	214	649 050	285 885	59 349	7 242
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	101	184	689 292	272 014	60 183	7 129
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	85	316	1 347 690	454 596	108 548	15 582
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	24	233	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	9	227	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	8	1 055	4 991 753	1 510 400	374 330	44 631
	Firms not operated for the entire year .....	434	441	149 364	49 286	11 055	1 686

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621512	Diagnostic imaging centers						
	<b>All firms</b> .....	<b>3 328</b>	<b>4 421</b>	<b>5 873 644</b>	<b>1 882 293</b>	<b>410 497</b>	<b>43 864</b>
	Firms operated for the entire year .....	2 786	3 873	5 507 085	1 806 710	394 186	42 392
	Firms with receipts less than \$100,000 .....	275	276	16 898	7 013	1 710	485
	Firms with receipts of \$100,000 to \$249,999 .....	454	463	75 747	29 050	6 754	1 232
	Firms with receipts of \$250,000 to \$499,999 .....	493	503	177 105	65 742	14 096	2 186
	Firms with receipts of \$500,000 to \$999,999 .....	467	499	335 428	116 773	25 151	3 617
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	541	656	878 140	299 163	63 910	7 163
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	323	413	1 140 876	370 388	76 607	7 827
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	152	371	1 050 990	356 431	76 265	7 058
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	65	322	937 160	335 499	74 858	6 442
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	11	107	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	4	179	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	1	84	D	D	D	g
	Firms not operated for the entire year .....	542	548	366 559	75 583	16 311	1 472
6216	Home health care services						
	<b>All firms</b> .....	<b>10 385</b>	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Firms operated for the entire year .....	8 058	13 948	20 740 624	10 594 129	2 554 140	660 740
	Firms with receipts less than \$100,000 .....	1 087	1 089	54 895	25 414	5 907	3 191
	Firms with receipts of \$100,000 to \$249,999 .....	1 150	1 151	191 983	93 951	20 328	8 198
	Firms with receipts of \$250,000 to \$499,999 .....	1 142	1 158	414 883	224 039	47 457	17 340
	Firms with receipts of \$500,000 to \$999,999 .....	1 541	1 562	1 125 301	645 457	145 624	44 926
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1 938	2 149	3 019 997	1 750 005	409 543	110 688
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	691	1 052	2 355 762	1 283 065	301 546	74 249
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	266	640	1 819 118	941 665	225 858	55 397
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	159	798	2 302 943	1 207 582	296 189	79 723
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	46	601	1 578 908	781 030	188 934	48 417
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	21	628	1 503 973	813 753	198 268	68 478
	Firms with receipts of \$100,000,000 or more .....	17	3 120	6 372 861	2 828 168	714 486	150 133
	Firms not operated for the entire year .....	2 327	2 367	733 400	346 835	81 530	20 765
62161	Home health care services						
	<b>All firms</b> .....	<b>10 385</b>	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Firms operated for the entire year .....	8 058	13 948	20 740 624	10 594 129	2 554 140	660 740
	Firms with receipts less than \$100,000 .....	1 087	1 089	54 895	25 414	5 907	3 191
	Firms with receipts of \$100,000 to \$249,999 .....	1 150	1 151	191 983	93 951	20 328	8 198
	Firms with receipts of \$250,000 to \$499,999 .....	1 142	1 158	414 883	224 039	47 457	17 340
	Firms with receipts of \$500,000 to \$999,999 .....	1 541	1 562	1 125 301	645 457	145 624	44 926
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1 938	2 149	3 019 997	1 750 005	409 543	110 688
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	691	1 052	2 355 762	1 283 065	301 546	74 249
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	266	640	1 819 118	941 665	225 858	55 397
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	159	798	2 302 943	1 207 582	296 189	79 723
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	46	601	1 578 908	781 030	188 934	48 417
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	21	628	1 503 973	813 753	198 268	68 478
	Firms with receipts of \$100,000,000 or more .....	17	3 120	6 372 861	2 828 168	714 486	150 133
	Firms not operated for the entire year .....	2 327	2 367	733 400	346 835	81 530	20 765
621610	Home health care services						
	<b>All firms</b> .....	<b>10 385</b>	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Firms operated for the entire year .....	8 058	13 948	20 740 624	10 594 129	2 554 140	660 740
	Firms with receipts less than \$100,000 .....	1 087	1 089	54 895	25 414	5 907	3 191
	Firms with receipts of \$100,000 to \$249,999 .....	1 150	1 151	191 983	93 951	20 328	8 198
	Firms with receipts of \$250,000 to \$499,999 .....	1 142	1 158	414 883	224 039	47 457	17 340
	Firms with receipts of \$500,000 to \$999,999 .....	1 541	1 562	1 125 301	645 457	145 624	44 926
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1 938	2 149	3 019 997	1 750 005	409 543	110 688
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	691	1 052	2 355 762	1 283 065	301 546	74 249
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	266	640	1 819 118	941 665	225 858	55 397
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	159	798	2 302 943	1 207 582	296 189	79 723
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	46	601	1 578 908	781 030	188 934	48 417
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	21	628	1 503 973	813 753	198 268	68 478
	Firms with receipts of \$100,000,000 or more .....	17	3 120	6 372 861	2 828 168	714 486	150 133
	Firms not operated for the entire year .....	2 327	2 367	733 400	346 835	81 530	20 765
6219	Other ambulatory health care services						
	<b>All firms</b> .....	<b>3 068</b>	<b>4 468</b>	<b>6 521 189</b>	<b>2 474 625</b>	<b>590 387</b>	<b>118 219</b>
	Firms operated for the entire year .....	2 514	3 909	6 354 802	2 417 153	575 783	115 136
	Firms with receipts less than \$100,000 .....	377	380	20 311	7 005	1 633	1 014
	Firms with receipts of \$100,000 to \$249,999 .....	459	463	76 440	29 000	6 781	2 998
	Firms with receipts of \$250,000 to \$499,999 .....	455	461	165 959	68 304	15 364	4 861
	Firms with receipts of \$500,000 to \$999,999 .....	446	473	314 878	135 237	31 513	8 442
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	433	552	677 464	274 762	63 712	14 319
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	184	301	644 386	255 741	59 739	11 048
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	98	213	671 446	259 464	59 461	10 608
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	35	145	D	D	D	i
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	13	77	D	D	D	h
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	9	272	603 035	161 836	39 558	7 430
	Firms with receipts of \$100,000,000 or more .....	5	572	D	D	D	k
	Firms not operated for the entire year .....	554	559	166 387	57 472	14 604	3 083

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
62191	Ambulance services						
	<b>All firms</b> .....	<b>1 787</b>	<b>2 453</b>	<b>4 206 729</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	Firms operated for the entire year .....	1 468	2 130	4 108 851	1 764 169	422 696	87 803
	Firms with receipts less than \$100,000 .....	166	169	8 934	3 234	740	646
	Firms with receipts of \$100,000 to \$249,999 .....	247	250	41 786	17 185	4 013	2 283
	Firms with receipts of \$250,000 to \$499,999 .....	263	268	96 489	43 390	9 774	3 641
	Firms with receipts of \$500,000 to \$999,999 .....	290	302	206 565	96 530	22 464	6 802
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	284	366	445 835	202 246	46 987	11 435
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	120	204	431 902	193 915	45 448	9 226
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	63	146	438 509	176 573	40 870	7 854
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	25	99	D	D	D	i
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	5	30	D	D	D	h
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	23	D	D	D	g
	Firms with receipts of \$100,000,000 or more .....	2	273	D	D	D	k
	Firms not operated for the entire year .....	319	323	97 878	39 164	9 564	2 251
621910	Ambulance services						
	<b>All firms</b> .....	<b>1 787</b>	<b>2 453</b>	<b>4 206 729</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	Firms operated for the entire year .....	1 468	2 130	4 108 851	1 764 169	422 696	87 803
	Firms with receipts less than \$100,000 .....	166	169	8 934	3 234	740	646
	Firms with receipts of \$100,000 to \$249,999 .....	247	250	41 786	17 185	4 013	2 283
	Firms with receipts of \$250,000 to \$499,999 .....	263	268	96 489	43 390	9 774	3 641
	Firms with receipts of \$500,000 to \$999,999 .....	290	302	206 565	96 530	22 464	6 802
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	284	366	445 835	202 246	46 987	11 435
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	120	204	431 902	193 915	45 448	9 226
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	63	146	438 509	176 573	40 870	7 854
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	25	99	D	D	D	i
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	5	30	D	D	D	h
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	23	D	D	D	g
	Firms with receipts of \$100,000,000 or more .....	2	273	D	D	D	k
	Firms not operated for the entire year .....	319	323	97 878	39 164	9 564	2 251
62199	All other ambulatory health care services						
	<b>All firms</b> .....	<b>1 284</b>	<b>2 015</b>	<b>2 314 460</b>	<b>671 292</b>	<b>158 127</b>	<b>28 165</b>
	Firms operated for the entire year .....	1 049	1 779	2 245 951	652 984	153 087	27 333
	Firms with receipts less than \$100,000 .....	211	211	11 377	3 771	893	368
	Firms with receipts of \$100,000 to \$249,999 .....	212	213	34 654	11 815	2 768	715
	Firms with receipts of \$250,000 to \$499,999 .....	193	194	69 769	25 019	5 607	1 224
	Firms with receipts of \$500,000 to \$999,999 .....	158	173	109 701	39 126	9 142	1 661
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	148	184	230 241	72 097	16 632	2 863
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	66	101	220 449	64 030	14 762	1 950
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	34	63	227 758	81 654	18 313	2 685
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	10	46	137 661	47 734	11 642	1 634
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	8	46	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	6	249	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	3	299	D	D	D	i
	Firms not operated for the entire year .....	235	236	68 509	18 308	5 040	832
621991	Blood & organ banks						
	<b>All firms</b> .....	<b>227</b>	<b>504</b>	<b>1 017 082</b>	<b>242 944</b>	<b>58 832</b>	<b>10 266</b>
	Firms operated for the entire year .....	173	449	986 531	238 034	57 661	9 973
	Firms with receipts less than \$100,000 .....	28	28	1 714	534	125	52
	Firms with receipts of \$100,000 to \$249,999 .....	21	21	3 257	1 007	271	65
	Firms with receipts of \$250,000 to \$499,999 .....	16	16	5 737	2 215	531	187
	Firms with receipts of \$500,000 to \$999,999 .....	30	34	21 626	8 037	2 036	305
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	37	39	56 837	16 732	3 737	689
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	16	29	55 677	15 291	3 466	577
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	5	13	37 124	14 624	3 187	248
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	9	48	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	6	39	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	4	150	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	1	32	D	D	D	g
	Firms not operated for the entire year .....	54	55	30 551	4 910	1 171	293
621999	All other miscellaneous ambulatory health care services						
	<b>All firms</b> .....	<b>1 061</b>	<b>1 511</b>	<b>1 297 378</b>	<b>428 348</b>	<b>99 295</b>	<b>17 899</b>
	Firms operated for the entire year .....	880	1 330	1 259 420	414 950	95 426	17 360
	Firms with receipts less than \$100,000 .....	184	184	9 703	3 265	774	317
	Firms with receipts of \$100,000 to \$249,999 .....	191	192	31 397	10 808	2 497	650
	Firms with receipts of \$250,000 to \$499,999 .....	179	181	64 944	23 239	5 208	1 062
	Firms with receipts of \$500,000 to \$999,999 .....	127	137	87 555	30 766	7 007	1 342
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	112	146	174 789	55 627	12 949	2 199
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	51	81	169 582	49 791	11 593	1 454
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	28	40	184 439	65 716	14 775	2 331
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	2	8	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	7	D	D	D	c
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	2	87	D	D	D	g
	Firms with receipts of \$100,000,000 or more .....	2	267	D	D	D	h
	Firms not operated for the entire year .....	181	181	37 958	13 398	3 869	539

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals</b>						
	<b>All firms</b> .....	<b>364</b>	<b>1 345</b>	<b>40 146 379</b>	<b>13 885 808</b>	<b>3 407 896</b>	<b>511 584</b>
	Firms operated for the entire year .....	330	1 305	39 695 181	13 720 527	3 378 244	507 006
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with receipts of \$250,000 to \$499,999 .....	1	1	D	D	D	a
	Firms with receipts of \$500,000 to \$999,999 .....	1	1	D	D	D	a
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	12	13	D	D	D	f
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	52	52	196 413	88 146	21 606	4 412
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	100	105	727 330	309 426	73 886	12 909
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	71	82	1 136 377	461 708	111 456	17 935
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	45	79	1 619 952	648 507	159 462	23 903
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	24	43	1 675 062	631 253	152 014	20 166
	Firms with receipts of \$100,000,000 or more .....	24	929	34 316 914	11 569 389	2 857 237	427 159
	Firms not operated for the entire year .....	34	40	451 198	165 281	29 652	4 578
6221	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>192</b>	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Firms operated for the entire year .....	174	774	33 782 805	11 415 361	2 810 231	417 695
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	6	6	9 737	5 002	1 227	271
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	21	21	73 777	30 733	7 740	1 695
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	43	43	316 631	130 426	33 020	5 650
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	38	41	630 189	248 293	60 467	9 689
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	31	38	1 147 241	444 147	109 318	16 255
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	16	21	D	D	D	j
	Firms with receipts of \$100,000,000 or more .....	19	604	D	D	D	m
	Firms not operated for the entire year .....	18	18	429 698	154 852	25 063	3 562
62211	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>192</b>	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Firms operated for the entire year .....	174	774	33 782 805	11 415 361	2 810 231	417 695
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	6	6	9 737	5 002	1 227	271
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	21	21	73 777	30 733	7 740	1 695
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	43	43	316 631	130 426	33 020	5 650
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	38	41	630 189	248 293	60 467	9 689
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	31	38	1 147 241	444 147	109 318	16 255
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	16	21	D	D	D	j
	Firms with receipts of \$100,000,000 or more .....	19	604	D	D	D	m
	Firms not operated for the entire year .....	18	18	429 698	154 852	25 063	3 562
622110	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>192</b>	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Firms operated for the entire year .....	174	774	33 782 805	11 415 361	2 810 231	417 695
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	6	6	9 737	5 002	1 227	271
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	21	21	73 777	30 733	7 740	1 695
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	43	43	316 631	130 426	33 020	5 650
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	38	41	630 189	248 293	60 467	9 689
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	31	38	1 147 241	444 147	109 318	16 255
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	16	21	D	D	D	j
	Firms with receipts of \$100,000,000 or more .....	19	604	D	D	D	m
	Firms not operated for the entire year .....	18	18	429 698	154 852	25 063	3 562
6221102	General medical & surgical hospitals (except government)						
	<b>All firms</b> .....	<b>192</b>	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Firms operated for the entire year .....	174	774	33 782 805	11 415 361	2 810 231	417 695
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	6	6	9 737	5 002	1 227	271
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	21	21	73 777	30 733	7 740	1 695
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	43	43	316 631	130 426	33 020	5 650
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	38	41	630 189	248 293	60 467	9 689
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	31	38	1 147 241	444 147	109 318	16 255
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	16	21	D	D	D	j
	Firms with receipts of \$100,000,000 or more .....	19	604	D	D	D	m
	Firms not operated for the entire year .....	18	18	429 698	154 852	25 063	3 562

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
6222	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>136</b>	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Firms operated for the entire year .....	122	369	3 293 519	1 315 254	327 919	52 803
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	5	6	9 927	5 308	1 051	220
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	28	29	113 192	56 543	14 323	2 669
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	43	43	313 388	143 965	34 238	5 842
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	24	31	346 233	152 227	36 913	5 824
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	9	30	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	6	25	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	7	205	D	D	D	k
	Firms not operated for the entire year .....	14	20	75 042	30 572	8 019	1 440
62221	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>136</b>	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Firms operated for the entire year .....	122	369	3 293 519	1 315 254	327 919	52 803
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	5	6	9 927	5 308	1 051	220
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	28	29	113 192	56 543	14 323	2 669
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	43	43	313 388	143 965	34 238	5 842
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	24	31	346 233	152 227	36 913	5 824
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	9	30	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	6	25	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	7	205	D	D	D	k
	Firms not operated for the entire year .....	14	20	75 042	30 572	8 019	1 440
622210	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>136</b>	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Firms operated for the entire year .....	122	369	3 293 519	1 315 254	327 919	52 803
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	5	6	9 927	5 308	1 051	220
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	28	29	113 192	56 543	14 323	2 669
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	43	43	313 388	143 965	34 238	5 842
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	24	31	346 233	152 227	36 913	5 824
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	9	30	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	6	25	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	7	205	D	D	D	k
	Firms not operated for the entire year .....	14	20	75 042	30 572	8 019	1 440
6222102	Psychiatric & substance abuse hospitals (except government)						
	<b>All firms</b> .....	<b>136</b>	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Firms operated for the entire year .....	122	369	3 293 519	1 315 254	327 919	52 803
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	5	6	9 927	5 308	1 051	220
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	28	29	113 192	56 543	14 323	2 669
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	43	43	313 388	143 965	34 238	5 842
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	24	31	346 233	152 227	36 913	5 824
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	9	30	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	6	25	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	7	205	D	D	D	k
	Firms not operated for the entire year .....	14	20	75 042	30 572	8 019	1 440
6223	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>64</b>	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Firms operated for the entire year .....	58	158	2 553 853	966 159	235 445	35 783
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with receipts of \$250,000 to \$499,999 .....	1	1	D	D	D	a
	Firms with receipts of \$500,000 to \$999,999 .....	1	1	D	D	D	a
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	2	2	D	D	D	b
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	9	9	35 977	12 212	2 539	555
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	17	18	114 074	42 288	8 800	1 808
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	17	17	287 485	119 149	28 021	4 415
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	6	9	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	3	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	4	98	1 856 176	693 937	174 187	26 119
	Firms not operated for the entire year .....	6	6	11 462	3 610	1 219	301

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
62231	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>64</b>	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Firms operated for the entire year .....	58	158	2 553 853	966 159	235 445	35 783
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with receipts of \$250,000 to \$499,999 .....	1	1	D	D	D	a
	Firms with receipts of \$500,000 to \$999,999 .....	1	1	D	D	D	a
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	2	2	D	D	D	b
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	9	9	35 977	12 212	2 539	555
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	17	18	114 074	42 288	8 800	1 808
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	17	17	287 485	119 149	28 021	4 415
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	6	9	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	3	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	4	98	1 856 176	693 937	174 187	26 119
	Firms not operated for the entire year .....	6	6	11 462	3 610	1 219	301
622310	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>64</b>	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Firms operated for the entire year .....	58	158	2 553 853	966 159	235 445	35 783
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with receipts of \$250,000 to \$499,999 .....	1	1	D	D	D	a
	Firms with receipts of \$500,000 to \$999,999 .....	1	1	D	D	D	a
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	2	2	D	D	D	b
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	9	9	35 977	12 212	2 539	555
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	17	18	114 074	42 288	8 800	1 808
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	17	17	287 485	119 149	28 021	4 415
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	6	9	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	3	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	4	98	1 856 176	693 937	174 187	26 119
	Firms not operated for the entire year .....	6	6	11 462	3 610	1 219	301
<b>623</b>	<b>Nursing &amp; residential care facilities</b>						
	<b>All firms</b> .....	<b>21 809</b>	<b>32 833</b>	<b>55 844 395</b>	<b>24 625 546</b>	<b>5 869 612</b>	<b>1 484 845</b>
	Firms operated for the entire year .....	18 011	28 855	54 344 823	23 991 468	5 734 916	1 447 778
	Firms with receipts less than \$100,000 .....	3 314	3 326	205 953	61 538	14 271	7 976
	Firms with receipts of \$100,000 to \$249,999 .....	4 067	4 100	663 008	222 955	51 582	23 073
	Firms with receipts of \$250,000 to \$499,999 .....	2 407	2 503	851 519	339 756	78 016	30 297
	Firms with receipts of \$500,000 to \$999,999 .....	1 762	2 018	1 263 172	549 956	126 915	44 512
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	2 729	3 409	4 497 353	2 101 473	494 263	154 423
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	1 886	2 734	6 702 242	3 104 141	736 287	199 449
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	1 205	2 603	8 267 697	3 709 898	884 443	210 599
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	450	1 562	6 386 876	2 792 791	663 082	152 748
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	102	1 109	3 508 244	1 497 052	358 218	88 689
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	48	1 093	3 303 401	1 401 533	333 033	83 563
	Firms with receipts of \$100,000,000 or more .....	41	4 398	18 695 358	8 210 375	1 994 806	452 449
	Firms not operated for the entire year .....	3 798	3 978	1 499 572	634 078	134 696	37 067
6231	Nursing care facilities						
	<b>All firms</b> .....	<b>6 477</b>	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Firms operated for the entire year .....	5 609	11 515	43 523 757	19 748 589	4 744 048	1 136 007
	Firms with receipts less than \$100,000 .....	229	233	12 297	5 027	1 076	475
	Firms with receipts of \$100,000 to \$249,999 .....	248	255	41 805	16 725	3 843	1 494
	Firms with receipts of \$250,000 to \$499,999 .....	200	204	73 519	35 706	8 137	2 822
	Firms with receipts of \$500,000 to \$999,999 .....	351	368	266 684	143 499	34 087	11 413
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1 555	1 616	2 692 723	1 376 589	324 744	100 351
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	1 481	1 644	5 338 162	2 526 167	601 087	159 282
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	1 011	1 262	6 931 102	3 155 803	754 313	175 789
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	375	931	5 288 049	2 382 138	566 081	129 156
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	82	579	2 781 485	1 206 172	287 068	68 818
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	46	806	3 236 612	1 383 545	335 677	83 858
	Firms with receipts of \$100,000,000 or more .....	31	3 617	16 861 319	7 517 218	1 827 935	402 549
	Firms not operated for the entire year .....	868	1 002	961 489	444 587	99 007	24 516
62311	Nursing care facilities						
	<b>All firms</b> .....	<b>6 477</b>	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Firms operated for the entire year .....	5 609	11 515	43 523 757	19 748 589	4 744 048	1 136 007
	Firms with receipts less than \$100,000 .....	229	233	12 297	5 027	1 076	475
	Firms with receipts of \$100,000 to \$249,999 .....	248	255	41 805	16 725	3 843	1 494
	Firms with receipts of \$250,000 to \$499,999 .....	200	204	73 519	35 706	8 137	2 822
	Firms with receipts of \$500,000 to \$999,999 .....	351	368	266 684	143 499	34 087	11 413
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1 555	1 616	2 692 723	1 376 589	324 744	100 351
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	1 481	1 644	5 338 162	2 526 167	601 087	159 282
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	1 011	1 262	6 931 102	3 155 803	754 313	175 789
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	375	931	5 288 049	2 382 138	566 081	129 156
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	82	579	2 781 485	1 206 172	287 068	68 818
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	46	806	3 236 612	1 383 545	335 677	83 858
	Firms with receipts of \$100,000,000 or more .....	31	3 617	16 861 319	7 517 218	1 827 935	402 549
	Firms not operated for the entire year .....	868	1 002	961 489	444 587	99 007	24 516

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
623110	Nursing care facilities						
	<b>All firms</b> .....	<b>6 477</b>	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Firms operated for the entire year .....	5 609	11 515	43 523 757	19 748 589	4 744 048	1 136 007
	Firms with receipts less than \$100,000 .....	229	233	12 297	5 027	1 076	475
	Firms with receipts of \$100,000 to \$249,999 .....	248	255	41 805	16 725	3 843	1 494
	Firms with receipts of \$250,000 to \$499,999 .....	200	204	73 519	35 706	8 137	2 822
	Firms with receipts of \$500,000 to \$999,999 .....	351	368	266 684	143 499	34 087	11 413
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1 555	1 616	2 692 723	1 376 589	324 744	100 351
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	1 481	1 644	5 338 162	2 526 167	601 087	159 282
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	1 011	1 262	6 931 102	3 155 803	754 313	175 789
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	375	931	5 288 049	2 382 138	566 081	129 156
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	82	579	2 781 485	1 206 172	287 068	68 818
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	46	806	3 236 612	1 383 545	335 677	83 858
	Firms with receipts of \$100,000,000 or more .....	31	3 617	16 861 319	7 517 218	1 827 935	402 549
	Firms not operated for the entire year .....	868	1 002	961 489	444 587	99 007	24 516
6232	Residential mental retardation/health & substance abuse facility						
	<b>All firms</b> .....	<b>4 247</b>	<b>7 293</b>	<b>3 620 385</b>	<b>1 617 705</b>	<b>375 805</b>	<b>109 932</b>
	Firms operated for the entire year .....	3 499	6 530	3 443 942	1 548 915	360 677	105 356
	Firms with receipts less than \$100,000 .....	683	691	42 720	12 571	2 938	1 522
	Firms with receipts of \$100,000 to \$249,999 .....	953	959	158 943	52 151	12 264	5 104
	Firms with receipts of \$250,000 to \$499,999 .....	691	731	245 534	99 459	22 894	8 553
	Firms with receipts of \$500,000 to \$999,999 .....	468	618	322 106	138 970	31 510	10 224
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	393	809	603 978	285 796	67 910	19 241
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	179	701	615 222	303 589	70 167	19 961
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	97	995	652 058	298 962	69 074	18 663
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	29	398	D	D	D	j
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	181	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	2	167	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	1	280	D	D	D	i
	Firms not operated for the entire year .....	748	763	176 443	68 790	15 128	4 576
62321	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>2 721</b>	<b>5 411</b>	<b>2 507 066</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	Firms operated for the entire year .....	2 215	4 900	2 420 013	1 118 801	258 210	79 278
	Firms with receipts less than \$100,000 .....	405	409	25 696	7 502	1 740	907
	Firms with receipts of \$100,000 to \$249,999 .....	594	599	99 315	34 145	8 002	3 284
	Firms with receipts of \$250,000 to \$499,999 .....	434	460	152 433	64 314	14 423	5 508
	Firms with receipts of \$500,000 to \$999,999 .....	285	399	195 841	89 591	20 215	6 766
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	267	605	409 719	201 606	47 244	14 142
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	137	636	482 291	244 592	56 730	16 841
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	70	863	465 180	221 673	50 956	14 587
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	19	322	289 654	128 937	29 897	7 974
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	176	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	152	D	D	D	g
	Firms with receipts of \$100,000,000 or more .....	1	279	D	D	D	i
	Firms not operated for the entire year .....	506	511	87 053	38 164	9 956	3 169
623210	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>2 721</b>	<b>5 411</b>	<b>2 507 066</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	Firms operated for the entire year .....	2 215	4 900	2 420 013	1 118 801	258 210	79 278
	Firms with receipts less than \$100,000 .....	405	409	25 696	7 502	1 740	907
	Firms with receipts of \$100,000 to \$249,999 .....	594	599	99 315	34 145	8 002	3 284
	Firms with receipts of \$250,000 to \$499,999 .....	434	460	152 433	64 314	14 423	5 508
	Firms with receipts of \$500,000 to \$999,999 .....	285	399	195 841	89 591	20 215	6 766
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	267	605	409 719	201 606	47 244	14 142
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	137	636	482 291	244 592	56 730	16 841
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	70	863	465 180	221 673	50 956	14 587
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	19	322	289 654	128 937	29 897	7 974
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	176	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	152	D	D	D	g
	Firms with receipts of \$100,000,000 or more .....	1	279	D	D	D	i
	Firms not operated for the entire year .....	506	511	87 053	38 164	9 956	3 169
62322	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 545</b>	<b>1 882</b>	<b>1 113 319</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	Firms operated for the entire year .....	1 301	1 629	1 023 316	429 852	102 401	26 065
	Firms with receipts less than \$100,000 .....	279	283	17 041	5 077	1 200	618
	Firms with receipts of \$100,000 to \$249,999 .....	365	366	60 884	18 729	4 453	1 873
	Firms with receipts of \$250,000 to \$499,999 .....	259	273	93 697	35 359	8 528	3 061
	Firms with receipts of \$500,000 to \$999,999 .....	187	226	129 537	51 359	11 783	3 587
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	128	212	199 893	87 113	21 290	5 306
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	45	130	147 629	64 333	14 869	3 642
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	27	98	186 147	77 075	18 182	3 872
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	10	28	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	D	D	D	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	13	D	D	D	g
	Firms with receipts of \$100,000,000 or more .....	—	—	D	D	D	—
	Firms not operated for the entire year .....	244	253	90 003	30 888	5 238	1 420

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
623220	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 545</b>	<b>1 882</b>	<b>1 113 319</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	Firms operated for the entire year .....	1 301	1 629	1 023 316	429 852	102 401	26 065
	Firms with receipts less than \$100,000 .....	279	283	17 041	5 077	1 200	618
	Firms with receipts of \$100,000 to \$249,999 .....	365	366	60 884	18 729	4 453	1 873
	Firms with receipts of \$250,000 to \$499,999 .....	259	273	93 697	35 359	8 528	3 061
	Firms with receipts of \$500,000 to \$999,999 .....	187	226	129 537	51 359	11 783	3 587
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	128	212	199 893	87 113	21 290	5 306
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	45	130	147 629	64 333	14 869	3 642
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	27	98	186 147	77 075	18 182	3 872
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	10	28	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	13	—	D	D	g
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	244	253	90 003	30 888	5 238	1 420
6233	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>10 279</b>	<b>11 637</b>	<b>7 087 953</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	Firms operated for the entire year .....	8 373	9 677	6 715 956	2 404 764	559 924	187 219
	Firms with receipts less than \$100,000 .....	2 133	2 137	135 493	39 361	9 151	5 309
	Firms with receipts of \$100,000 to \$249,999 .....	2 682	2 699	433 900	144 506	33 290	15 659
	Firms with receipts of \$250,000 to \$499,999 .....	1 423	1 464	500 986	192 336	44 049	17 921
	Firms with receipts of \$500,000 to \$999,999 .....	910	986	649 838	257 642	59 176	22 147
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	787	948	1 217 884	440 317	102 141	35 207
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	259	415	865 697	326 094	76 701	23 651
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	104	263	714 107	261 309	61 347	17 141
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	55	344	829 772	288 351	69 320	18 888
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	15	244	D	D	D	j
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	4	83	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	1	94	D	D	D	j
	Firms not operated for the entire year .....	1 906	1 960	371 997	128 434	23 887	8 848
62331	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>10 279</b>	<b>11 637</b>	<b>7 087 953</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	Firms operated for the entire year .....	8 373	9 677	6 715 956	2 404 764	559 924	187 219
	Firms with receipts less than \$100,000 .....	2 133	2 137	135 493	39 361	9 151	5 309
	Firms with receipts of \$100,000 to \$249,999 .....	2 682	2 699	433 900	144 506	33 290	15 659
	Firms with receipts of \$250,000 to \$499,999 .....	1 423	1 464	500 986	192 336	44 049	17 921
	Firms with receipts of \$500,000 to \$999,999 .....	910	986	649 838	257 642	59 176	22 147
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	787	948	1 217 884	440 317	102 141	35 207
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	259	415	865 697	326 094	76 701	23 651
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	104	263	714 107	261 309	61 347	17 141
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	55	344	829 772	288 351	69 320	18 888
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	15	244	D	D	D	j
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	4	83	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	1	94	D	D	D	j
	Firms not operated for the entire year .....	1 906	1 960	371 997	128 434	23 887	8 848
623311	Continuing care retirement communities						
	<b>All firms</b> .....	<b>1 298</b>	<b>1 713</b>	<b>2 540 584</b>	<b>1 008 636</b>	<b>236 844</b>	<b>69 733</b>
	Firms operated for the entire year .....	1 098	1 513	2 459 374	975 018	228 412	67 445
	Firms with receipts less than \$100,000 .....	115	115	6 777	2 100	476	245
	Firms with receipts of \$100,000 to \$249,999 .....	192	192	32 269	12 115	2 765	1 312
	Firms with receipts of \$250,000 to \$499,999 .....	170	172	63 017	26 897	5 921	2 434
	Firms with receipts of \$500,000 to \$999,999 .....	174	194	126 079	54 939	12 490	4 440
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	218	243	354 693	148 513	34 196	11 734
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	117	141	394 695	178 183	41 984	12 310
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	65	104	449 551	174 546	41 459	10 983
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	33	150	D	D	D	j
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	12	184	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	2	18	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	200	200	81 210	33 618	8 432	2 288
623312	Homes for the elderly						
	<b>All firms</b> .....	<b>9 019</b>	<b>9 924</b>	<b>4 547 369</b>	<b>1 524 562</b>	<b>346 967</b>	<b>126 334</b>
	Firms operated for the entire year .....	7 312	8 161	4 256 542	1 429 736	331 512	119 774
	Firms with receipts less than \$100,000 .....	2 019	2 023	128 796	37 302	8 685	5 065
	Firms with receipts of \$100,000 to \$249,999 .....	2 492	2 510	401 979	132 559	30 569	14 369
	Firms with receipts of \$250,000 to \$499,999 .....	1 255	1 290	438 380	165 607	38 163	15 500
	Firms with receipts of \$500,000 to \$999,999 .....	742	803	528 164	204 045	46 944	17 790
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	579	728	879 608	297 846	69 450	23 989
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	153	267	514 928	166 552	39 044	12 516
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	40	160	266 383	87 121	20 493	6 285
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	25	195	D	D	D	i
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	31	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	69	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	1	85	D	D	D	i
	Firms not operated for the entire year .....	1 707	1 763	290 827	94 826	15 455	6 560

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
6239	Other residential care facilities						
	<b>All firms</b> .....	<b>1 147</b>	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Firms operated for the entire year .....	840	1 075	601 692	264 509	61 721	16 703
	Firms with receipts less than \$100,000 .....	287	288	16 382	5 042	1 242	716
	Firms with receipts of \$100,000 to \$249,999 .....	227	237	35 830	12 896	3 009	1 202
	Firms with receipts of \$250,000 to \$499,999 .....	139	152	49 191	20 112	4 707	1 582
	Firms with receipts of \$500,000 to \$999,999 .....	73	98	52 885	22 121	5 226	1 678
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	76	133	117 461	51 787	12 026	3 401
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	17	41	59 671	26 596	6 086	1 452
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	16	55	D	D	D	h
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	47	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	24	D	D	D	h
	Firms not operated for the entire year .....	307	311	49 119	16 958	5 220	1 620
62399	Other residential care facilities						
	<b>All firms</b> .....	<b>1 147</b>	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Firms operated for the entire year .....	840	1 075	601 692	264 509	61 721	16 703
	Firms with receipts less than \$100,000 .....	287	288	16 382	5 042	1 242	716
	Firms with receipts of \$100,000 to \$249,999 .....	227	237	35 830	12 896	3 009	1 202
	Firms with receipts of \$250,000 to \$499,999 .....	139	152	49 191	20 112	4 707	1 582
	Firms with receipts of \$500,000 to \$999,999 .....	73	98	52 885	22 121	5 226	1 678
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	76	133	117 461	51 787	12 026	3 401
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	17	41	59 671	26 596	6 086	1 452
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	16	55	D	D	D	h
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	47	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	24	D	D	D	h
	Firms not operated for the entire year .....	307	311	49 119	16 958	5 220	1 620
623990	Other residential care facilities						
	<b>All firms</b> .....	<b>1 147</b>	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Firms operated for the entire year .....	840	1 075	601 692	264 509	61 721	16 703
	Firms with receipts less than \$100,000 .....	287	288	16 382	5 042	1 242	716
	Firms with receipts of \$100,000 to \$249,999 .....	227	237	35 830	12 896	3 009	1 202
	Firms with receipts of \$250,000 to \$499,999 .....	139	152	49 191	20 112	4 707	1 582
	Firms with receipts of \$500,000 to \$999,999 .....	73	98	52 885	22 121	5 226	1 678
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	76	133	117 461	51 787	12 026	3 401
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	17	41	59 671	26 596	6 086	1 452
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	16	55	D	D	D	h
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	47	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	24	D	D	D	h
	Firms not operated for the entire year .....	307	311	49 119	16 958	5 220	1 620
<b>624</b>	<b>Social assistance</b>						
	<b>All firms</b> .....	<b>49 145</b>	<b>56 691</b>	<b>12 599 112</b>	<b>5 765 673</b>	<b>1 342 968</b>	<b>491 060</b>
	Firms operated for the entire year .....	37 778	45 266	11 863 791	5 492 733	1 292 276	466 620
	Firms with receipts less than \$100,000 .....	16 756	16 771	870 877	324 655	77 336	45 315
	Firms with receipts of \$100,000 to \$249,999 .....	11 280	11 412	1 809 290	826 261	191 959	86 865
	Firms with receipts of \$250,000 to \$499,999 .....	5 668	6 046	1 962 627	956 245	221 516	85 527
	Firms with receipts of \$500,000 to \$999,999 .....	2 721	3 396	1 852 721	919 202	212 447	71 151
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1 034	2 001	1 516 469	726 659	167 138	47 590
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	190	740	633 684	306 476	68 555	17 088
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	73	537	495 518	231 688	53 290	14 725
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	41	743	614 926	292 121	68 057	19 665
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	77	106 487	27 197	6 432	1 683
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	6	271	D	D	D	j
	Firms with receipts of \$100,000,000 or more .....	6	3 272	D	D	D	i
	Firms not operated for the entire year .....	11 367	11 425	735 321	272 940	50 692	24 440
6241	Individual & family services						
	<b>All firms</b> .....	<b>8 992</b>	<b>9 843</b>	<b>2 636 231</b>	<b>1 112 505</b>	<b>245 447</b>	<b>68 772</b>
	Firms operated for the entire year .....	6 705	7 538	2 420 461	1 039 369	234 665	64 817
	Firms with receipts less than \$100,000 .....	2 898	2 903	153 716	53 032	12 335	5 796
	Firms with receipts of \$100,000 to \$249,999 .....	2 000	2 032	310 558	117 709	26 580	8 705
	Firms with receipts of \$250,000 to \$499,999 .....	868	901	302 915	131 291	29 345	8 773
	Firms with receipts of \$500,000 to \$999,999 .....	507	633	346 952	159 875	35 791	9 600
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	306	494	469 853	208 064	46 986	11 631
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	75	278	252 422	119 901	27 180	6 431
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	33	191	230 331	111 821	25 905	6 768
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	15	75	D	D	D	i
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	27	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	4	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	2 287	2 305	215 770	73 136	10 782	3 955

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
62411	Child & youth services						
	<b>All firms</b> .....	<b>1 508</b>	<b>1 648</b>	<b>539 369</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	Firms operated for the entire year .....	1 063	1 186	488 056	192 092	43 459	10 832
	Firms with receipts less than \$100,000 .....	400	400	21 607	7 580	1 800	924
	Firms with receipts of \$100,000 to \$249,999 .....	295	298	46 591	18 048	4 047	1 396
	Firms with receipts of \$250,000 to \$499,999 .....	165	175	56 523	23 890	5 271	1 659
	Firms with receipts of \$500,000 to \$999,999 .....	102	122	72 523	30 802	6 429	1 790
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	73	93	112 704	45 867	10 504	2 316
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	19	49	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	5	26	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	23	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	445	462	51 313	18 004	1 851	678
624110	Child & youth services						
	<b>All firms</b> .....	<b>1 508</b>	<b>1 648</b>	<b>539 369</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	Firms operated for the entire year .....	1 063	1 186	488 056	192 092	43 459	10 832
	Firms with receipts less than \$100,000 .....	400	400	21 607	7 580	1 800	924
	Firms with receipts of \$100,000 to \$249,999 .....	295	298	46 591	18 048	4 047	1 396
	Firms with receipts of \$250,000 to \$499,999 .....	165	175	56 523	23 890	5 271	1 659
	Firms with receipts of \$500,000 to \$999,999 .....	102	122	72 523	30 802	6 429	1 790
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	73	93	112 704	45 867	10 504	2 316
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	19	49	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	5	26	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	23	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	445	462	51 313	18 004	1 851	678
62412	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>2 658</b>	<b>2 976</b>	<b>807 258</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	Firms operated for the entire year .....	1 858	2 175	735 582	366 948	82 199	30 585
	Firms with receipts less than \$100,000 .....	734	734	35 562	14 065	3 108	1 901
	Firms with receipts of \$100,000 to \$249,999 .....	511	528	81 456	34 569	7 707	3 298
	Firms with receipts of \$250,000 to \$499,999 .....	291	309	102 322	48 474	10 682	4 074
	Firms with receipts of \$500,000 to \$999,999 .....	177	206	120 806	60 449	13 457	4 613
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	95	152	144 088	74 592	16 658	5 558
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	33	110	110 421	59 104	13 090	3 624
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	13	98	D	D	D	h
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	38	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	800	801	71 676	27 212	4 156	1 601
624120	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>2 658</b>	<b>2 976</b>	<b>807 258</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	Firms operated for the entire year .....	1 858	2 175	735 582	366 948	82 199	30 585
	Firms with receipts less than \$100,000 .....	734	734	35 562	14 065	3 108	1 901
	Firms with receipts of \$100,000 to \$249,999 .....	511	528	81 456	34 569	7 707	3 298
	Firms with receipts of \$250,000 to \$499,999 .....	291	309	102 322	48 474	10 682	4 074
	Firms with receipts of \$500,000 to \$999,999 .....	177	206	120 806	60 449	13 457	4 613
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	95	152	144 088	74 592	16 658	5 558
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	33	110	110 421	59 104	13 090	3 624
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	13	98	D	D	D	h
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	38	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	800	801	71 676	27 212	4 156	1 601
62419	Other individual & family services						
	<b>All firms</b> .....	<b>4 858</b>	<b>5 219</b>	<b>1 289 604</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	Firms operated for the entire year .....	3 816	4 177	1 196 823	480 329	109 007	23 400
	Firms with receipts less than \$100,000 .....	1 769	1 774	96 841	31 539	7 459	2 985
	Firms with receipts of \$100,000 to \$249,999 .....	1 198	1 209	183 191	65 336	14 884	4 026
	Firms with receipts of \$250,000 to \$499,999 .....	427	440	149 568	62 038	14 129	3 210
	Firms with receipts of \$500,000 to \$999,999 .....	231	302	154 975	68 739	15 818	3 165
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	138	233	213 653	88 492	20 139	3 840
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	29	132	94 759	42 589	9 907	2 125
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	14	68	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	8	14	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	c
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	4	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 042	1 042	92 781	27 920	4 775	1 676

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
624190	Other individual & family services						
	<b>All firms</b> .....	<b>4 858</b>	<b>5 219</b>	<b>1 289 604</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	Firms operated for the entire year .....	3 816	4 177	1 196 823	480 329	109 007	23 400
	Firms with receipts less than \$100,000 .....	1 769	1 774	96 841	31 539	7 459	2 985
	Firms with receipts of \$100,000 to \$249,999 .....	1 198	1 209	183 191	65 336	14 884	4 026
	Firms with receipts of \$250,000 to \$499,999 .....	427	440	149 568	62 038	14 129	3 210
	Firms with receipts of \$500,000 to \$999,999 .....	231	302	154 975	68 739	15 818	3 165
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	138	233	213 653	88 492	20 139	3 840
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	29	132	94 759	42 589	9 907	2 125
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	14	68	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	8	14	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	c
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	4	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 042	1 042	92 781	27 920	4 775	1 676
6242	Community food & housing/emergency & other relief services						
	<b>All firms</b> .....	<b>334</b>	<b>344</b>	<b>111 986</b>	<b>29 042</b>	<b>6 373</b>	<b>1 553</b>
	Firms operated for the entire year .....	242	252	94 000	25 773	5 820	1 441
	Firms with receipts less than \$100,000 .....	96	96	4 745	1 468	342	182
	Firms with receipts of \$100,000 to \$249,999 .....	66	66	10 454	3 441	843	223
	Firms with receipts of \$250,000 to \$499,999 .....	43	45	16 576	5 549	1 150	357
	Firms with receipts of \$500,000 to \$999,999 .....	20	26	13 770	4 127	947	231
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	14	16	D	D	D	e
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	2	2	D	D	D	b
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	92	92	17 986	3 269	553	112
62421	Community food services						
	<b>All firms</b> .....	<b>94</b>	<b>95</b>	<b>17 984</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	Firms operated for the entire year .....	65	66	16 034	3 731	859	348
	Firms with receipts less than \$100,000 .....	33	33	1 566	398	93	66
	Firms with receipts of \$100,000 to \$249,999 .....	12	12	1 910	489	125	31
	Firms with receipts of \$250,000 to \$499,999 .....	15	16	D	D	D	c
	Firms with receipts of \$500,000 to \$999,999 .....	2	2	D	D	D	b
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	3	3	D	D	D	b
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	29	29	1 950	332	10	3
624210	Community food services						
	<b>All firms</b> .....	<b>94</b>	<b>95</b>	<b>17 984</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	Firms operated for the entire year .....	65	66	16 034	3 731	859	348
	Firms with receipts less than \$100,000 .....	33	33	1 566	398	93	66
	Firms with receipts of \$100,000 to \$249,999 .....	12	12	1 910	489	125	31
	Firms with receipts of \$250,000 to \$499,999 .....	15	16	D	D	D	c
	Firms with receipts of \$500,000 to \$999,999 .....	2	2	D	D	D	b
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	3	3	D	D	D	b
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	29	29	1 950	332	10	3
62422	Community housing services						
	<b>All firms</b> .....	<b>159</b>	<b>167</b>	<b>74 092</b>	<b>20 845</b>	<b>4 764</b>	<b>962</b>
	Firms operated for the entire year .....	119	127	62 679	18 649	4 237	864
	Firms with receipts less than \$100,000 .....	42	42	2 100	760	182	86
	Firms with receipts of \$100,000 to \$249,999 .....	32	32	5 071	1 895	467	116
	Firms with receipts of \$250,000 to \$499,999 .....	21	22	D	D	D	c
	Firms with receipts of \$500,000 to \$999,999 .....	12	17	8 152	2 770	658	148
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	9	11	D	D	D	e
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	2	2	D	D	D	b
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	40	40	11 413	2 196	527	98

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
624221	Temporary shelters						
	<b>All firms</b> .....	<b>53</b>	<b>58</b>	<b>34 534</b>	<b>10 554</b>	<b>2 436</b>	<b>490</b>
	Firms operated for the entire year .....	41	46	29 459	9 834	2 244	418
	Firms with receipts less than \$100,000 .....	11	11	633	226	59	29
	Firms with receipts of \$100,000 to \$249,999 .....	7	7	1 059	399	91	39
	Firms with receipts of \$250,000 to \$499,999 .....	9	9	3 265	1 453	269	80
	Firms with receipts of \$500,000 to \$999,999 .....	8	12	D	D	D	c
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	5	6	D	D	D	c
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	12	12	5 075	720	192	72
624229	Other community housing services						
	<b>All firms</b> .....	<b>106</b>	<b>109</b>	<b>39 558</b>	<b>10 291</b>	<b>2 328</b>	<b>472</b>
	Firms operated for the entire year .....	78	81	33 220	8 815	1 993	446
	Firms with receipts less than \$100,000 .....	31	31	1 467	534	123	57
	Firms with receipts of \$100,000 to \$249,999 .....	25	25	4 012	1 496	376	77
	Firms with receipts of \$250,000 to \$499,999 .....	12	13	4 780	1 868	401	71
	Firms with receipts of \$500,000 to \$999,999 .....	4	5	D	D	D	b
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	4	5	D	D	D	c
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	2	2	D	D	D	b
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	28	28	6 338	1 476	335	26
62423	Emergency & other relief services						
	<b>All firms</b> .....	<b>82</b>	<b>82</b>	<b>19 910</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	Firms operated for the entire year .....	59	59	15 287	3 393	724	229
	Firms with receipts less than \$100,000 .....	21	21	1 079	310	67	30
	Firms with receipts of \$100,000 to \$249,999 .....	22	22	3 473	1 057	251	76
	Firms with receipts of \$250,000 to \$499,999 .....	8	8	2 962	692	159	59
	Firms with receipts of \$500,000 to \$999,999 .....	6	6	D	D	D	b
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	2	2	D	D	D	a
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	23	23	4 623	741	16	11
624230	Emergency & other relief services						
	<b>All firms</b> .....	<b>82</b>	<b>82</b>	<b>19 910</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	Firms operated for the entire year .....	59	59	15 287	3 393	724	229
	Firms with receipts less than \$100,000 .....	21	21	1 079	310	67	30
	Firms with receipts of \$100,000 to \$249,999 .....	22	22	3 473	1 057	251	76
	Firms with receipts of \$250,000 to \$499,999 .....	8	8	2 962	692	159	59
	Firms with receipts of \$500,000 to \$999,999 .....	6	6	D	D	D	b
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	2	2	D	D	D	a
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	23	23	4 623	741	16	11
6243	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>1 987</b>	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Firms operated for the entire year .....	1 657	2 206	1 389 175	657 273	153 188	31 076
	Firms with receipts less than \$100,000 .....	420	421	24 422	9 675	2 206	830
	Firms with receipts of \$100,000 to \$249,999 .....	499	503	81 084	33 529	7 848	2 042
	Firms with receipts of \$250,000 to \$499,999 .....	293	309	103 138	47 023	10 751	2 399
	Firms with receipts of \$500,000 to \$999,999 .....	238	283	169 858	83 599	18 961	3 644
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	137	196	210 409	106 484	25 061	4 871
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	44	138	146 700	73 174	16 121	2 752
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	14	88	D	D	D	h
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	8	208	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	33	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	1	27	D	D	D	h
	Firms not operated for the entire year .....	330	343	43 094	18 411	4 754	928

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
62431	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>1 987</b>	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Firms operated for the entire year .....	1 657	2 206	1 389 175	657 273	153 188	31 076
	Firms with receipts less than \$100,000 .....	420	421	24 422	9 675	2 206	830
	Firms with receipts of \$100,000 to \$249,999 .....	499	503	81 084	33 529	7 848	2 042
	Firms with receipts of \$250,000 to \$499,999 .....	293	309	103 138	47 023	10 751	2 399
	Firms with receipts of \$500,000 to \$999,999 .....	238	283	169 858	83 599	18 961	3 644
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	137	196	210 409	106 484	25 061	4 871
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	44	138	146 700	73 174	16 121	2 752
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	14	88	D	D	D	h
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	8	208	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	33	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	1	27	D	D	D	h
	Firms not operated for the entire year .....	330	343	43 094	18 411	4 754	928
624310	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>1 987</b>	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Firms operated for the entire year .....	1 657	2 206	1 389 175	657 273	153 188	31 076
	Firms with receipts less than \$100,000 .....	420	421	24 422	9 675	2 206	830
	Firms with receipts of \$100,000 to \$249,999 .....	499	503	81 084	33 529	7 848	2 042
	Firms with receipts of \$250,000 to \$499,999 .....	293	309	103 138	47 023	10 751	2 399
	Firms with receipts of \$500,000 to \$999,999 .....	238	283	169 858	83 599	18 961	3 644
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	137	196	210 409	106 484	25 061	4 871
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	44	138	146 700	73 174	16 121	2 752
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	14	88	D	D	D	h
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	8	208	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	33	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	1	27	D	D	D	h
	Firms not operated for the entire year .....	330	343	43 094	18 411	4 754	928
6244	Child day care services						
	<b>All firms</b> .....	<b>37 905</b>	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Firms operated for the entire year .....	29 240	35 261	7 940 511	3 760 751	895 464	368 912
	Firms with receipts less than \$100,000 .....	13 359	13 371	689 005	260 999	62 574	38 557
	Firms with receipts of \$100,000 to \$249,999 .....	8 730	8 819	1 409 109	672 388	156 933	75 951
	Firms with receipts of \$250,000 to \$499,999 .....	4 476	4 802	1 544 433	774 678	180 700	74 075
	Firms with receipts of \$500,000 to \$999,999 .....	1 977	2 484	1 336 298	678 588	158 282	58 079
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	581	1 295	817 305	408 005	94 192	30 804
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	71	314	233 292	112 861	25 035	7 873
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	25	239	161 461	73 094	17 417	5 552
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	13	408	203 275	93 711	22 941	9 415
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	50	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	2	234	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	5	3 245	D	D	D	i
	Firms not operated for the entire year .....	8 665	8 694	478 115	187 691	37 742	19 819
62441	Child day care services						
	<b>All firms</b> .....	<b>37 905</b>	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Firms operated for the entire year .....	29 240	35 261	7 940 511	3 760 751	895 464	368 912
	Firms with receipts less than \$100,000 .....	13 359	13 371	689 005	260 999	62 574	38 557
	Firms with receipts of \$100,000 to \$249,999 .....	8 730	8 819	1 409 109	672 388	156 933	75 951
	Firms with receipts of \$250,000 to \$499,999 .....	4 476	4 802	1 544 433	774 678	180 700	74 075
	Firms with receipts of \$500,000 to \$999,999 .....	1 977	2 484	1 336 298	678 588	158 282	58 079
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	581	1 295	817 305	408 005	94 192	30 804
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	71	314	233 292	112 861	25 035	7 873
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	25	239	161 461	73 094	17 417	5 552
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	13	408	203 275	93 711	22 941	9 415
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	50	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	2	234	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	5	3 245	D	D	D	i
	Firms not operated for the entire year .....	8 665	8 694	478 115	187 691	37 742	19 819
624410	Child day care services						
	<b>All firms</b> .....	<b>37 905</b>	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Firms operated for the entire year .....	29 240	35 261	7 940 511	3 760 751	895 464	368 912
	Firms with receipts less than \$100,000 .....	13 359	13 371	689 005	260 999	62 574	38 557
	Firms with receipts of \$100,000 to \$249,999 .....	8 730	8 819	1 409 109	672 388	156 933	75 951
	Firms with receipts of \$250,000 to \$499,999 .....	4 476	4 802	1 544 433	774 678	180 700	74 075
	Firms with receipts of \$500,000 to \$999,999 .....	1 977	2 484	1 336 298	678 588	158 282	58 079
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	581	1 295	817 305	408 005	94 192	30 804
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	71	314	233 292	112 861	25 035	7 873
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	25	239	161 461	73 094	17 417	5 552
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	13	408	203 275	93 711	22 941	9 415
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	50	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	2	234	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	5	3 245	D	D	D	i
	Firms not operated for the entire year .....	8 665	8 694	478 115	187 691	37 742	19 819

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>						
	<b>All firms</b> .....	<b>64 658</b>	<b>114 784</b>	<b>466 451 794</b>	<b>195 949 352</b>	<b>47 859 474</b>	<b>7 329 811</b>
	Firms operated for the entire year .....	59 307	109 274	464 634 420	195 127 827	47 628 861	7 282 649
	Firms with revenue less than \$100,000 .....	11 602	11 628	600 611	283 366	69 054	34 407
	Firms with revenue of \$100,000 to \$249,999 .....	11 080	11 193	1 840 514	893 154	211 776	80 712
	Firms with revenue of \$250,000 to \$499,999 .....	9 072	9 656	3 252 585	1 588 202	374 560	123 074
	Firms with revenue of \$500,000 to \$999,999 .....	7 550	9 547	5 380 761	2 557 642	604 832	178 266
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	7 605	14 774	12 078 256	5 792 136	1 370 404	370 233
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	4 334	13 568	15 408 042	7 404 505	1 770 538	433 751
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	3 192	13 538	22 493 810	10 452 107	2 527 872	556 288
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	2 338	12 068	36 063 543	16 410 296	3 964 165	765 754
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	936	4 211	33 044 978	14 705 017	3 596 442	561 021
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	659	2 836	46 600 604	20 419 764	5 042 433	683 392
	Firms with revenue of \$100,000,000 or more .....	939	6 255	287 870 716	114 621 638	28 096 785	3 495 751
	Firms not operated for the entire year .....	5 351	5 510	1 817 374	821 525	230 613	47 162
<b>621</b>	<b>Ambulatory health care services</b>						
	<b>All firms</b> .....	<b>7 332</b>	<b>15 181</b>	<b>45 428 453</b>	<b>17 884 218</b>	<b>4 393 734</b>	<b>669 335</b>
	Firms operated for the entire year .....	6 976	14 790	45 189 038	17 776 389	4 361 880	663 734
	Firms with revenue less than \$100,000 .....	752	766	37 465	16 402	3 777	1 995
	Firms with revenue of \$100,000 to \$249,999 .....	773	788	127 748	58 242	13 634	5 570
	Firms with revenue of \$250,000 to \$499,999 .....	778	833	283 106	137 357	32 379	9 420
	Firms with revenue of \$500,000 to \$999,999 .....	946	1 155	687 129	354 334	84 823	20 211
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	1 369	2 216	2 238 080	1 183 191	283 209	59 361
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	951	2 248	3 373 094	1 771 384	429 825	79 666
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	729	2 475	5 113 138	2 637 382	640 687	109 553
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	473	2 108	7 162 256	3 593 157	866 648	150 774
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	121	854	4 242 269	1 931 434	489 496	74 108
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	46	453	D	D	D	k
	Firms with revenue of \$100,000,000 or more .....	38	894	D	D	D	m
	Firms not operated for the entire year .....	356	391	239 415	107 829	31 854	5 601
6214	Outpatient care centers						
	<b>All firms</b> .....	<b>4 206</b>	<b>9 940</b>	<b>31 561 321</b>	<b>11 157 881</b>	<b>2 742 077</b>	<b>346 501</b>
	Firms operated for the entire year .....	4 000	9 699	31 398 776	11 093 652	2 722 659	343 663
	Firms with revenue less than \$100,000 .....	442	453	21 249	9 293	2 131	910
	Firms with revenue of \$100,000 to \$249,999 .....	369	382	60 469	30 275	7 117	1 878
	Firms with revenue of \$250,000 to \$499,999 .....	400	448	146 130	76 424	18 186	4 006
	Firms with revenue of \$500,000 to \$999,999 .....	560	754	409 945	218 415	52 373	10 158
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	826	1 555	1 361 192	718 421	171 536	30 122
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	612	1 713	2 183 130	1 163 829	281 149	45 471
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	461	1 826	3 208 209	1 630 974	393 845	61 123
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	226	1 216	3 284 965	1 586 998	382 125	55 993
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	48	356	1 700 766	713 672	180 570	19 552
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	22	193	1 487 235	628 967	153 494	15 508
	Firms with revenue of \$100,000,000 or more .....	34	803	17 535 486	4 316 384	1 080 133	98 942
	Firms not operated for the entire year .....	206	241	162 545	64 229	19 418	2 838
62141	Family planning centers						
	<b>All firms</b> .....	<b>658</b>	<b>1 390</b>	<b>668 027</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	Firms operated for the entire year .....	624	1 353	662 474	293 768	71 325	13 952
	Firms with revenue less than \$100,000 .....	234	234	10 841	4 344	1 007	457
	Firms with revenue of \$100,000 to \$249,999 .....	99	103	15 080	6 443	1 474	469
	Firms with revenue of \$250,000 to \$499,999 .....	75	88	26 711	13 304	3 163	754
	Firms with revenue of \$500,000 to \$999,999 .....	67	114	51 229	25 662	6 276	1 424
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	86	279	137 888	64 055	15 315	3 123
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	36	183	119 486	55 128	13 565	2 327
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	19	238	140 426	58 118	14 374	2 856
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	5	106	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	3	8	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	34	37	5 553	2 337	618	148
621410	Family planning centers						
	<b>All firms</b> .....	<b>658</b>	<b>1 390</b>	<b>668 027</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	Firms operated for the entire year .....	624	1 353	662 474	293 768	71 325	13 952
	Firms with revenue less than \$100,000 .....	234	234	10 841	4 344	1 007	457
	Firms with revenue of \$100,000 to \$249,999 .....	99	103	15 080	6 443	1 474	469
	Firms with revenue of \$250,000 to \$499,999 .....	75	88	26 711	13 304	3 163	754
	Firms with revenue of \$500,000 to \$999,999 .....	67	114	51 229	25 662	6 276	1 424
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	86	279	137 888	64 055	15 315	3 123
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	36	183	119 486	55 128	13 565	2 327
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	19	238	140 426	58 118	14 374	2 856
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	5	106	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	3	8	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	34	37	5 553	2 337	618	148
62142	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>1 592</b>	<b>3 646</b>	<b>4 714 846</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	Firms operated for the entire year .....	1 511	3 550	4 671 052	2 398 346	575 077	101 119
	Firms with revenue less than \$100,000 .....	83	87	4 642	2 250	536	217
	Firms with revenue of \$100,000 to \$249,999 .....	128	133	21 630	11 808	2 781	718
	Firms with revenue of \$250,000 to \$499,999 .....	168	194	63 056	34 670	8 269	1 845
	Firms with revenue of \$500,000 to \$999,999 .....	252	338	184 780	101 267	24 612	4 794
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	339	641	564 100	313 643	74 337	13 508
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	265	840	951 055	533 931	128 717	22 860
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	188	761	1 294 160	705 285	171 597	28 891
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	78	448	1 109 348	543 856	128 558	22 383

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
62142	Outpatient mental health & substance abuse centers—Con.						
	Firms operated for the entire year—Con.						
	Firms with revenue of \$25,000,000 to \$49,999,999	6	74	180 246	68 105	16 193	2 397
	Firms with revenue of \$50,000,000 to \$99,999,999	3	13	D	D	D	g
	Firms with revenue of \$100,000,000 or more	1	21	D	D	D	g
	Firms not operated for the entire year	81	96	43 794	20 714	4 773	977
621420	Outpatient mental health & substance abuse centers						
	<b>All firms</b>	<b>1 592</b>	<b>3 646</b>	<b>4 714 846</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	Firms operated for the entire year	1 511	3 550	4 671 052	2 398 346	575 077	101 119
	Firms with revenue less than \$100,000	83	87	4 642	2 250	536	217
	Firms with revenue of \$100,000 to \$249,999	128	133	21 630	11 808	2 781	718
	Firms with revenue of \$250,000 to \$499,999	168	194	63 056	34 670	8 269	1 845
	Firms with revenue of \$500,000 to \$999,999	252	338	184 780	101 267	24 612	4 794
	Firms with revenue of \$1,000,000 to \$2,499,999	339	641	564 100	313 643	74 337	13 508
	Firms with revenue of \$2,500,000 to \$4,999,999	265	840	951 055	533 931	128 717	22 860
	Firms with revenue of \$5,000,000 to \$9,999,999	188	761	1 294 160	705 285	171 597	28 891
	Firms with revenue of \$10,000,000 to \$24,999,999	78	448	1 109 348	543 856	128 558	22 333
	Firms with revenue of \$25,000,000 to \$49,999,999	6	74	180 246	68 105	16 193	2 397
	Firms with revenue of \$50,000,000 to \$99,999,999	3	13	D	D	D	g
	Firms with revenue of \$100,000,000 or more	1	21	D	D	D	g
	Firms not operated for the entire year	81	96	43 794	20 714	4 773	977
62149	Other outpatient care centers						
	<b>All firms</b>	<b>2 193</b>	<b>4 904</b>	<b>26 178 448</b>	<b>8 442 716</b>	<b>2 090 284</b>	<b>230 305</b>
	Firms operated for the entire year	2 093	4 787	26 062 706	8 400 654	2 075 815	228 458
	Firms with revenue less than \$100,000	138	147	6 586	3 166	709	272
	Firms with revenue of \$100,000 to \$249,999	167	174	27 802	14 250	3 436	850
	Firms with revenue of \$250,000 to \$499,999	205	229	74 566	38 484	9 148	1 943
	Firms with revenue of \$500,000 to \$999,999	306	391	222 223	117 301	27 652	5 036
	Firms with revenue of \$1,000,000 to \$2,499,999	466	758	767 546	402 607	96 687	15 911
	Firms with revenue of \$2,500,000 to \$4,999,999	337	722	1 208 010	625 122	151 055	22 187
	Firms with revenue of \$5,000,000 to \$9,999,999	250	696	1 751 512	849 348	203 576	28 432
	Firms with revenue of \$10,000,000 to \$24,999,999	133	489	1 948 255	923 050	224 592	28 496
	Firms with revenue of \$25,000,000 to \$49,999,999	40	265	D	D	D	j
	Firms with revenue of \$50,000,000 to \$99,999,999	18	143	D	D	D	j
	Firms with revenue of \$100,000,000 or more	33	773	D	D	D	l
	Firms not operated for the entire year	100	117	115 742	42 062	14 469	1 847
621491	HMO medical centers						
	<b>All firms</b>	<b>19</b>	<b>510</b>	<b>12 289 824</b>	<b>1 985 165</b>	<b>517 887</b>	<b>47 218</b>
	Firms operated for the entire year	18	509	D	D	D	k
	Firms with revenue less than \$100,000	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999	1	1	D	D	D	a
	Firms with revenue of \$250,000 to \$499,999	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999	—	—	—	—	—	—
	Firms with revenue of \$1,000,000 to \$2,499,999	—	—	—	—	—	—
	Firms with revenue of \$2,500,000 to \$4,999,999	—	—	—	—	—	—
	Firms with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999	2	4	D	D	D	c
	Firms with revenue of \$25,000,000 to \$49,999,999	2	7	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999	2	2	D	D	D	g
	Firms with revenue of \$100,000,000 or more	11	495	D	D	D	k
	Firms not operated for the entire year	1	1	D	D	D	a
621492	Kidney dialysis centers						
	<b>All firms</b>	<b>50</b>	<b>261</b>	<b>583 703</b>	<b>193 376</b>	<b>46 942</b>	<b>6 638</b>
	Firms operated for the entire year	48	256	D	D	D	i
	Firms with revenue less than \$100,000	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999	2	2	D	D	D	a
	Firms with revenue of \$250,000 to \$499,999	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999	4	4	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999	10	11	16 893	6 756	1 598	247
	Firms with revenue of \$2,500,000 to \$4,999,999	8	13	28 128	9 134	2 335	290
	Firms with revenue of \$5,000,000 to \$9,999,999	16	37	107 570	36 603	8 885	1 174
	Firms with revenue of \$10,000,000 to \$24,999,999	4	36	D	D	D	f
	Firms with revenue of \$25,000,000 to \$49,999,999	2	18	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999	1	9	D	D	D	e
	Firms with revenue of \$100,000,000 or more	1	126	D	D	D	h
	Firms not operated for the entire year	2	5	D	D	D	c
621493	Freestanding ambulatory surgical & emergency centers						
	<b>All firms</b>	<b>187</b>	<b>313</b>	<b>672 979</b>	<b>261 599</b>	<b>61 643</b>	<b>8 121</b>
	Firms operated for the entire year	174	299	652 038	252 651	60 132	7 877
	Firms with revenue less than \$100,000	10	11	547	249	63	20
	Firms with revenue of \$100,000 to \$249,999	13	13	2 226	1 001	247	68
	Firms with revenue of \$250,000 to \$499,999	13	13	4 529	2 145	521	87
	Firms with revenue of \$500,000 to \$999,999	23	29	D	D	D	e
	Firms with revenue of \$1,000,000 to \$2,499,999	40	50	64 090	29 599	7 080	1 095
	Firms with revenue of \$2,500,000 to \$4,999,999	37	67	135 834	50 845	12 333	1 667
	Firms with revenue of \$5,000,000 to \$9,999,999	22	58	147 575	53 898	12 266	1 713
	Firms with revenue of \$10,000,000 to \$24,999,999	14	39	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999	1	1	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999	1	18	D	D	D	f
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	13	14	20 941	8 948	1 511	244

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621498	All other outpatient care centers						
	<b>All firms</b> .....	<b>2 021</b>	<b>3 820</b>	<b>12 631 942</b>	<b>6 002 576</b>	<b>1 463 812</b>	<b>168 328</b>
	Firms operated for the entire year .....	1 933	3 719	12 533 403	5 965 958	1 451 312	166 787
	Firms with revenue less than \$100,000 .....	131	139	6 165	3 028	673	256
	Firms with revenue of \$100,000 to \$249,999 .....	157	164	26 214	13 545	3 261	805
	Firms with revenue of \$250,000 to \$499,999 .....	200	224	72 641	37 914	8 982	1 909
	Firms with revenue of \$500,000 to \$999,999 .....	291	376	210 923	111 763	26 192	4 778
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	438	725	717 676	379 815	91 221	15 132
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	310	669	1 113 997	590 193	142 578	20 986
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	227	633	1 585 486	805 255	193 668	27 030
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	113	378	1 674 053	826 452	201 129	25 040
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	30	173	1 143 291	508 452	130 643	12 888
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	15	103	1 015 357	430 679	105 767	9 864
	Firms with revenue of \$100,000,000 or more .....	21	135	4 967 600	2 258 862	547 198	48 099
	Firms not operated for the entire year .....	88	101	98 539	36 618	12 500	1 541
6216	Home health care services						
	<b>All firms</b> .....	<b>2 061</b>	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Firms operated for the entire year .....	1 968	3 279	10 013 991	5 372 993	1 318 369	264 435
	Firms with revenue less than \$100,000 .....	142	143	6 774	3 661	825	344
	Firms with revenue of \$100,000 to \$249,999 .....	126	126	21 627	11 759	2 651	941
	Firms with revenue of \$250,000 to \$499,999 .....	186	190	67 399	36 396	8 796	2 803
	Firms with revenue of \$500,000 to \$999,999 .....	235	249	172 514	96 433	23 201	6 989
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	463	552	764 859	429 219	102 806	26 881
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	323	495	1 127 391	604 724	147 706	33 100
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	236	508	1 667 265	956 711	235 111	46 497
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	196	646	3 072 672	1 762 241	428 275	84 718
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	49	235	1 691 989	912 657	228 702	41 930
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	10	112	D	D	D	j
	Firms with revenue of \$100,000,000 or more .....	2	23	D	D	D	i
	Firms not operated for the entire year .....	93	96	90 252	53 179	15 936	3 049
62161	Home health care services						
	<b>All firms</b> .....	<b>2 061</b>	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Firms operated for the entire year .....	1 968	3 279	10 013 991	5 372 993	1 318 369	264 435
	Firms with revenue less than \$100,000 .....	142	143	6 774	3 661	825	344
	Firms with revenue of \$100,000 to \$249,999 .....	126	126	21 627	11 759	2 651	941
	Firms with revenue of \$250,000 to \$499,999 .....	186	190	67 399	36 396	8 796	2 803
	Firms with revenue of \$500,000 to \$999,999 .....	235	249	172 514	96 433	23 201	6 989
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	463	552	764 859	429 219	102 806	26 881
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	323	495	1 127 391	604 724	147 706	33 100
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	236	508	1 667 265	956 711	235 111	46 497
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	196	646	3 072 672	1 762 241	428 275	84 718
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	49	235	1 691 989	912 657	228 702	41 930
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	10	112	D	D	D	j
	Firms with revenue of \$100,000,000 or more .....	2	23	D	D	D	i
	Firms not operated for the entire year .....	93	96	90 252	53 179	15 936	3 049
621610	Home health care services						
	<b>All firms</b> .....	<b>2 061</b>	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Firms operated for the entire year .....	1 968	3 279	10 013 991	5 372 993	1 318 369	264 435
	Firms with revenue less than \$100,000 .....	142	143	6 774	3 661	825	344
	Firms with revenue of \$100,000 to \$249,999 .....	126	126	21 627	11 759	2 651	941
	Firms with revenue of \$250,000 to \$499,999 .....	186	190	67 399	36 396	8 796	2 803
	Firms with revenue of \$500,000 to \$999,999 .....	235	249	172 514	96 433	23 201	6 989
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	463	552	764 859	429 219	102 806	26 881
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	323	495	1 127 391	604 724	147 706	33 100
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	236	508	1 667 265	956 711	235 111	46 497
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	196	646	3 072 672	1 762 241	428 275	84 718
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	49	235	1 691 989	912 657	228 702	41 930
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	10	112	D	D	D	j
	Firms with revenue of \$100,000,000 or more .....	2	23	D	D	D	i
	Firms not operated for the entire year .....	93	96	90 252	53 179	15 936	3 049
6219	Other ambulatory health care services						
	<b>All firms</b> .....	<b>1 328</b>	<b>1 866</b>	<b>3 762 889</b>	<b>1 300 165</b>	<b>317 352</b>	<b>55 350</b>
	Firms operated for the entire year .....	1 256	1 794	3 750 335	1 295 532	316 042	54 929
	Firms with revenue less than \$100,000 .....	180	182	10 033	3 820	901	773
	Firms with revenue of \$100,000 to \$249,999 .....	303	305	49 903	18 477	4 422	2 901
	Firms with revenue of \$250,000 to \$499,999 .....	208	211	74 740	27 554	6 264	2 814
	Firms with revenue of \$500,000 to \$999,999 .....	188	197	131 079	54 722	12 802	3 772
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	145	184	219 051	89 672	21 324	4 745
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	70	108	239 606	90 071	21 710	3 787
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	67	162	493 472	169 661	41 244	6 261
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	64	210	983 446	340 101	82 138	13 141
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	23	191	816 035	282 929	71 516	9 898
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	6	18	D	D	D	h
	Firms with revenue of \$100,000,000 or more .....	2	26	D	D	D	h
	Firms not operated for the entire year .....	72	72	12 554	4 633	1 310	421

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
62191	Ambulance services						
	<b>All firms</b> .....	<b>923</b>	<b>1 032</b>	<b>820 674</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	Firms operated for the entire year .....	866	975	808 785	315 133	75 043	20 773
	Firms with revenue less than \$100,000 .....	139	141	8 032	2 767	640	701
	Firms with revenue of \$100,000 to \$249,999 .....	258	259	42 337	15 194	3 605	2 700
	Firms with revenue of \$250,000 to \$499,999 .....	170	172	60 881	22 388	5 073	2 590
	Firms with revenue of \$500,000 to \$999,999 .....	145	150	99 156	41 842	9 800	3 204
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	93	112	137 561	58 557	13 662	3 469
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	29	43	96 601	42 308	10 320	2 012
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	20	62	138 224	53 668	13 535	2 330
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	9	28	D	D	D	h
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	3	8	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	57	57	11 889	4 437	1 225	399
621910	Ambulance services						
	<b>All firms</b> .....	<b>923</b>	<b>1 032</b>	<b>820 674</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	Firms operated for the entire year .....	866	975	808 785	315 133	75 043	20 773
	Firms with revenue less than \$100,000 .....	139	141	8 032	2 767	640	701
	Firms with revenue of \$100,000 to \$249,999 .....	258	259	42 337	15 194	3 605	2 700
	Firms with revenue of \$250,000 to \$499,999 .....	170	172	60 881	22 388	5 073	2 590
	Firms with revenue of \$500,000 to \$999,999 .....	145	150	99 156	41 842	9 800	3 204
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	93	112	137 561	58 557	13 662	3 469
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	29	43	96 601	42 308	10 320	2 012
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	20	62	138 224	53 668	13 535	2 330
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	9	28	D	D	D	h
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	3	8	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	57	57	11 889	4 437	1 225	399
62199	All other ambulatory health care services						
	<b>All firms</b> .....	<b>407</b>	<b>834</b>	<b>2 942 215</b>	<b>980 595</b>	<b>241 084</b>	<b>34 178</b>
	Firms operated for the entire year .....	392	819	2 941 550	980 399	240 999	34 156
	Firms with revenue less than \$100,000 .....	42	42	2 052	1 076	272	73
	Firms with revenue of \$100,000 to \$249,999 .....	45	46	7 566	3 283	817	201
	Firms with revenue of \$250,000 to \$499,999 .....	39	40	14 211	5 376	1 244	230
	Firms with revenue of \$500,000 to \$999,999 .....	43	47	31 923	12 880	3 002	568
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	52	71	81 138	30 905	7 609	1 270
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	41	65	143 005	47 763	11 390	1 775
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	47	100	355 248	115 993	27 709	3 931
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	55	182	D	D	D	j
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	20	182	D	D	D	i
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	6	18	D	D	D	h
	Firms with revenue of \$100,000,000 or more .....	2	26	D	D	D	h
	Firms not operated for the entire year .....	15	15	665	196	85	22
621991	Blood & organ banks						
	<b>All firms</b> .....	<b>305</b>	<b>726</b>	<b>2 851 025</b>	<b>943 507</b>	<b>232 177</b>	<b>32 731</b>
	Firms operated for the entire year .....	300	721	2 850 735	943 394	232 116	32 719
	Firms with revenue less than \$100,000 .....	22	22	1 134	603	167	37
	Firms with revenue of \$100,000 to \$249,999 .....	22	23	3 725	1 541	393	108
	Firms with revenue of \$250,000 to \$499,999 .....	22	22	8 072	3 138	697	132
	Firms with revenue of \$500,000 to \$999,999 .....	30	33	22 766	8 773	2 105	420
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	39	58	D	D	D	f
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	37	57	D	D	D	g
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	47	100	355 248	115 993	27 709	3 931
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	53	180	D	D	D	i
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	20	182	D	D	D	i
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	6	18	D	D	D	h
	Firms with revenue of \$100,000,000 or more .....	2	26	D	D	D	h
	Firms not operated for the entire year .....	5	5	290	113	61	12
621999	All other miscellaneous ambulatory health care services						
	<b>All firms</b> .....	<b>102</b>	<b>108</b>	<b>91 190</b>	<b>37 088</b>	<b>8 907</b>	<b>1 447</b>
	Firms operated for the entire year .....	92	98	90 815	37 005	8 883	1 437
	Firms with revenue less than \$100,000 .....	20	20	918	473	105	36
	Firms with revenue of \$100,000 to \$249,999 .....	23	23	3 841	1 742	424	93
	Firms with revenue of \$250,000 to \$499,999 .....	17	18	6 139	2 238	547	98
	Firms with revenue of \$500,000 to \$999,999 .....	13	14	9 157	4 107	897	148
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	13	13	D	D	D	e
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	4	8	D	D	D	c
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	2	2	D	D	D	f
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	10	10	375	83	24	10

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals</b>						
	<b>All firms</b> .....	<b>4 022</b>	<b>5 340</b>	<b>339 031 933</b>	<b>141 909 969</b>	<b>34 813 427</b>	<b>4 421 454</b>
	Firms operated for the entire year .....	3 967	5 285	337 554 459	141 248 450	34 620 273	4 395 935
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	2	2	D	D	D	a
	Firms with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999 .....	4	4	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	127	127	240 000	124 095	29 715	6 818
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	347	348	1 311 097	626 698	151 506	31 202
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	553	557	4 004 306	1 824 265	446 134	83 211
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	852	864	14 125 266	6 556 147	1 595 416	250 513
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	646	677	23 040 504	10 615 067	2 593 330	363 995
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	573	643	41 043 199	18 399 263	4 534 997	574 389
	Firms with revenue of \$100,000,000 or more .....	863	2 063	253 786 761	103 101 104	25 268 736	3 085 732
	Firms not operated for the entire year .....	55	55	1 477 474	661 519	193 154	25 519
6221	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>3 546</b>	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Firms operated for the entire year .....	3 500	4 649	318 523 134	130 433 168	31 920 617	4 081 398
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999 .....	3	3	2 309	1 131	270	55
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	120	120	226 876	115 982	27 723	6 520
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	318	319	1 201 823	565 614	136 638	28 705
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	499	500	3 631 603	1 618 859	397 323	75 455
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	693	700	11 423 102	4 852 839	1 170 303	194 384
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	523	545	18 796 819	7 928 238	1 928 812	283 077
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	508	559	36 453 553	15 518 999	3 822 090	498 824
	Firms with revenue of \$100,000,000 or more .....	836	1 903	246 787 049	99 831 506	24 437 458	2 994 378
	Firms not operated for the entire year .....	46	46	1 397 249	620 389	177 053	23 936
62211	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>3 546</b>	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Firms operated for the entire year .....	3 500	4 649	318 523 134	130 433 168	31 920 617	4 081 398
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999 .....	3	3	2 309	1 131	270	55
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	120	120	226 876	115 982	27 723	6 520
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	318	319	1 201 823	565 614	136 638	28 705
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	499	500	3 631 603	1 618 859	397 323	75 455
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	693	700	11 423 102	4 852 839	1 170 303	194 384
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	523	545	18 796 819	7 928 238	1 928 812	283 077
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	508	559	36 453 553	15 518 999	3 822 090	498 824
	Firms with revenue of \$100,000,000 or more .....	836	1 903	246 787 049	99 831 506	24 437 458	2 994 378
	Firms not operated for the entire year .....	46	46	1 397 249	620 389	177 053	23 936
622110	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>3 546</b>	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Firms operated for the entire year .....	3 500	4 649	318 523 134	130 433 168	31 920 617	4 081 398
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999 .....	3	3	2 309	1 131	270	55
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	120	120	226 876	115 982	27 723	6 520
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	318	319	1 201 823	565 614	136 638	28 705
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	499	500	3 631 603	1 618 859	397 323	75 455
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	693	700	11 423 102	4 852 839	1 170 303	194 384
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	523	545	18 796 819	7 928 238	1 928 812	283 077
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	508	559	36 453 553	15 518 999	3 822 090	498 824
	Firms with revenue of \$100,000,000 or more .....	836	1 903	246 787 049	99 831 506	24 437 458	2 994 378
	Firms not operated for the entire year .....	46	46	1 397 249	620 389	177 053	23 936
6221101	General medical & surgical hospitals, government						
	<b>All firms</b> .....	<b>1 537</b>	<b>1 591</b>	<b>77 024 061</b>	<b>34 435 423</b>	<b>8 502 567</b>	<b>995 310</b>
	Firms operated for the entire year .....	1 517	1 571	76 720 448	34 310 942	8 467 478	990 450
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999 .....	3	3	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	85	85	D	D	D	h
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	225	226	848 493	392 744	96 715	19 483
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	319	319	2 290 226	1 024 472	252 053	47 231
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	351	353	5 660 779	2 457 466	589 091	97 511
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	178	182	6 273 343	2 847 064	689 845	93 947
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	146	148	10 136 258	4 778 993	1 188 676	132 939
	Firms with revenue of \$100,000,000 or more .....	210	255	51 348 313	22 725 202	5 630 922	594 617
	Firms not operated for the entire year .....	20	20	303 613	124 481	35 089	4 860

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
6221102	General medical & surgical hospitals (except government)						
	<b>All firms</b> .....	<b>2 034</b>	<b>3 104</b>	<b>242 896 322</b>	<b>96 618 134</b>	<b>23 595 103</b>	<b>3 110 024</b>
	Firms operated for the entire year .....	2 006	3 076	241 720 153	96 084 761	23 440 715	3 089 459
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999 .....	1	1	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	36	36	D	D	D	g
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	97	97	369 691	180 032	41 647	9 502
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	185	186	1 379 610	612 519	149 662	29 096
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	351	357	5 894 771	2 449 689	593 667	99 066
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	349	373	12 683 083	5 157 701	1 257 093	191 728
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	360	398	26 172 094	10 682 585	2 620 021	363 462
	Firms with revenue of \$100,000,000 or more .....	627	1 628	195 152 215	76 969 026	18 770 525	2 394 702
	Firms not operated for the entire year .....	28	28	1 176 169	533 373	154 388	20 565
6222	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>397</b>	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Firms operated for the entire year .....	388	403	D	D	D	m
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	1	1	D	D	D	a
	Firms with revenue of \$250,000 to \$499,999 .....	1	1	D	D	D	a
	Firms with revenue of \$500,000 to \$999,999 .....	2	2	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	11	11	20 188	11 146	2 751	436
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	26	26	99 077	50 937	12 490	2 071
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	60	62	417 023	247 266	59 158	9 159
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	132	139	2 221 532	1 429 872	363 339	46 592
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	99	101	3 416 636	2 303 052	570 859	68 358
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	48	51	3 407 393	2 320 909	572 164	58 802
	Firms with revenue of \$100,000,000 or more .....	8	9	1 005 659	568 783	140 507	13 804
	Firms not operated for the entire year .....	9	9	D	D	D	g
62221	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>397</b>	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Firms operated for the entire year .....	388	403	D	D	D	m
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	1	1	D	D	D	a
	Firms with revenue of \$250,000 to \$499,999 .....	1	1	D	D	D	a
	Firms with revenue of \$500,000 to \$999,999 .....	2	2	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	11	11	20 188	11 146	2 751	436
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	26	26	99 077	50 937	12 490	2 071
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	60	62	417 023	247 266	59 158	9 159
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	132	139	2 221 532	1 429 872	363 339	46 592
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	99	101	3 416 636	2 303 052	570 859	68 358
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	48	51	3 407 393	2 320 909	572 164	58 802
	Firms with revenue of \$100,000,000 or more .....	8	9	1 005 659	568 783	140 507	13 804
	Firms not operated for the entire year .....	9	9	D	D	D	g
622210	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>397</b>	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Firms operated for the entire year .....	388	403	D	D	D	m
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	1	1	D	D	D	a
	Firms with revenue of \$250,000 to \$499,999 .....	1	1	D	D	D	a
	Firms with revenue of \$500,000 to \$999,999 .....	2	2	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	11	11	20 188	11 146	2 751	436
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	26	26	99 077	50 937	12 490	2 071
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	60	62	417 023	247 266	59 158	9 159
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	132	139	2 221 532	1 429 872	363 339	46 592
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	99	101	3 416 636	2 303 052	570 859	68 358
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	48	51	3 407 393	2 320 909	572 164	58 802
	Firms with revenue of \$100,000,000 or more .....	8	9	1 005 659	568 783	140 507	13 804
	Firms not operated for the entire year .....	9	9	D	D	D	g
6222101	Psychiatric & substance abuse hospitals, government						
	<b>All firms</b> .....	<b>258</b>	<b>262</b>	<b>8 849 818</b>	<b>6 009 314</b>	<b>1 504 071</b>	<b>167 045</b>
	Firms operated for the entire year .....	253	257	D	D	D	m
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	1	1	D	D	D	a
	Firms with revenue of \$250,000 to \$499,999 .....	1	1	D	D	D	a
	Firms with revenue of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	4	4	D	D	D	c
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	6	6	26 172	15 694	3 898	589
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	19	19	137 999	90 824	21 462	3 025
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	81	81	1 439 901	1 026 382	263 250	31 717
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	91	92	3 165 741	2 152 936	537 287	63 836
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	42	44	3 023 981	2 122 978	526 362	53 178
	Firms with revenue of \$100,000,000 or more .....	8	9	1 005 659	568 783	140 507	13 804
	Firms not operated for the entire year .....	5	5	D	D	D	f

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
6222102	Psychiatric & substance abuse hospitals (except government)						
	<b>All firms</b> .....	<b>140</b>	<b>150</b>	<b>1 838 725</b>	<b>973 220</b>	<b>235 880</b>	<b>33 969</b>
	Firms operated for the entire year .....	136	146	1 781 976	950 353	227 519	32 903
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999 .....	2	2	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	7	7	D	D	D	c
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	20	20	72 905	35 243	8 592	1 482
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	41	43	279 024	156 442	37 696	6 134
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	52	59	794 434	414 376	100 476	15 096
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	9	10	300 137	181 101	41 318	5 153
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	5	5	321 367	156 060	37 669	4 772
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	4	4	56 749	22 867	8 361	1 066
6223	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>201</b>	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Firms operated for the entire year .....	199	231	D	D	D	m
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	1	1	D	D	D	a
	Firms with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	1	1	D	D	D	b
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	15	15	54 610	30 555	7 294	1 150
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	27	28	198 549	84 363	20 505	3 246
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	63	65	1 055 256	553 209	130 965	19 458
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	50	57	1 779 298	848 174	203 508	26 651
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	23	26	1 531 708	706 287	174 033	20 212
	Firms with revenue of \$100,000,000 or more .....	19	38	3 770 234	1 634 274	435 208	43 598
	Firms not operated for the entire year .....	2	2	D	D	D	f
62231	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>201</b>	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Firms operated for the entire year .....	199	231	D	D	D	m
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	1	1	D	D	D	a
	Firms with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	1	1	D	D	D	b
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	15	15	54 610	30 555	7 294	1 150
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	27	28	198 549	84 363	20 505	3 246
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	63	65	1 055 256	553 209	130 965	19 458
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	50	57	1 779 298	848 174	203 508	26 651
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	23	26	1 531 708	706 287	174 033	20 212
	Firms with revenue of \$100,000,000 or more .....	19	38	3 770 234	1 634 274	435 208	43 598
	Firms not operated for the entire year .....	2	2	D	D	D	f
622310	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>201</b>	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Firms operated for the entire year .....	199	231	D	D	D	m
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	1	1	D	D	D	a
	Firms with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	1	1	D	D	D	b
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	15	15	54 610	30 555	7 294	1 150
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	27	28	198 549	84 363	20 505	3 246
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	63	65	1 055 256	553 209	130 965	19 458
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	50	57	1 779 298	848 174	203 508	26 651
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	23	26	1 531 708	706 287	174 033	20 212
	Firms with revenue of \$100,000,000 or more .....	19	38	3 770 234	1 634 274	435 208	43 598
	Firms not operated for the entire year .....	2	2	D	D	D	f
<b>623</b>	<b>Nursing &amp; residential care facilities</b>						
	<b>All firms</b> .....	<b>10 045</b>	<b>24 526</b>	<b>37 235 108</b>	<b>17 526 707</b>	<b>4 225 588</b>	<b>985 878</b>
	Firms operated for the entire year .....	9 641	24 075	36 998 424	17 415 770	4 198 880	977 867
	Firms with revenue less than \$100,000 .....	544	549	30 675	12 391	2 896	1 411
	Firms with revenue of \$100,000 to \$249,999 .....	1 013	1 050	176 231	81 852	19 201	6 768
	Firms with revenue of \$250,000 to \$499,999 .....	1 232	1 389	451 272	221 791	52 304	16 475
	Firms with revenue of \$500,000 to \$999,999 .....	1 449	2 105	1 058 830	514 303	122 291	35 598
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	1 974	4 539	3 232 641	1 621 626	384 340	104 374
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	1 458	4 691	5 272 077	2 663 465	639 804	157 562
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	1 132	4 214	8 006 883	3 841 814	931 240	212 351
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	657	3 629	9 824 018	4 475 800	1 077 739	237 690
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	135	1 102	4 552 463	2 037 901	499 945	103 165
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	36	443	2 398 309	1 044 611	252 500	55 955
	Firms with revenue of \$100,000,000 or more .....	11	364	1 995 025	900 216	216 620	46 518
	Firms not operated for the entire year .....	404	451	236 684	110 937	26 708	8 011

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
6231	Nursing care facilities						
	<b>All firms</b> .....	<b>2 073</b>	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Firms operated for the entire year .....	2 013	3 027	15 131 080	7 343 426	1 784 370	393 353
	Firms with revenue less than \$100,000 .....	28	29	1 331	711	148	53
	Firms with revenue of \$100,000 to \$249,999 .....	29	30	5 072	2 491	581	199
	Firms with revenue of \$250,000 to \$499,999 .....	46	49	16 942	8 546	1 974	608
	Firms with revenue of \$500,000 to \$999,999 .....	94	99	71 904	39 455	9 560	2 851
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	429	459	751 613	407 661	96 683	28 377
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	512	550	1 860 224	966 737	234 331	58 123
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	494	606	3 501 232	1 717 655	421 114	93 854
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	297	601	4 550 045	2 164 115	525 217	107 804
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	63	211	2 130 248	989 190	241 285	46 306
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	17	173	1 168 725	528 731	126 693	25 922
	Firms with revenue of \$100,000,000 or more .....	4	220	D	D	D	k
	Firms not operated for the entire year .....	60	61	117 632	52 564	10 238	3 286
62311	Nursing care facilities						
	<b>All firms</b> .....	<b>2 073</b>	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Firms operated for the entire year .....	2 013	3 027	15 131 080	7 343 426	1 784 370	393 353
	Firms with revenue less than \$100,000 .....	28	29	1 331	711	148	53
	Firms with revenue of \$100,000 to \$249,999 .....	29	30	5 072	2 491	581	199
	Firms with revenue of \$250,000 to \$499,999 .....	46	49	16 942	8 546	1 974	608
	Firms with revenue of \$500,000 to \$999,999 .....	94	99	71 904	39 455	9 560	2 851
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	429	459	751 613	407 661	96 683	28 377
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	512	550	1 860 224	966 737	234 331	58 123
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	494	606	3 501 232	1 717 655	421 114	93 854
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	297	601	4 550 045	2 164 115	525 217	107 804
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	63	211	2 130 248	989 190	241 285	46 306
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	17	173	1 168 725	528 731	126 693	25 922
	Firms with revenue of \$100,000,000 or more .....	4	220	D	D	D	k
	Firms not operated for the entire year .....	60	61	117 632	52 564	10 238	3 286
623110	Nursing care facilities						
	<b>All firms</b> .....	<b>2 073</b>	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Firms operated for the entire year .....	2 013	3 027	15 131 080	7 343 426	1 784 370	393 353
	Firms with revenue less than \$100,000 .....	28	29	1 331	711	148	53
	Firms with revenue of \$100,000 to \$249,999 .....	29	30	5 072	2 491	581	199
	Firms with revenue of \$250,000 to \$499,999 .....	46	49	16 942	8 546	1 974	608
	Firms with revenue of \$500,000 to \$999,999 .....	94	99	71 904	39 455	9 560	2 851
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	429	459	751 613	407 661	96 683	28 377
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	512	550	1 860 224	966 737	234 331	58 123
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	494	606	3 501 232	1 717 655	421 114	93 854
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	297	601	4 550 045	2 164 115	525 217	107 804
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	63	211	2 130 248	989 190	241 285	46 306
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	17	173	1 168 725	528 731	126 693	25 922
	Firms with revenue of \$100,000,000 or more .....	4	220	D	D	D	k
	Firms not operated for the entire year .....	60	61	117 632	52 564	10 238	3 286
6232	Residential mental retardation/health & substance abuse facility						
	<b>All firms</b> .....	<b>3 634</b>	<b>12 940</b>	<b>7 973 358</b>	<b>4 126 209</b>	<b>990 449</b>	<b>246 083</b>
	Firms operated for the entire year .....	3 524	12 806	7 928 165	4 102 683	984 294	244 283
	Firms with revenue less than \$100,000 .....	193	196	11 534	4 644	1 063	504
	Firms with revenue of \$100,000 to \$249,999 .....	414	438	71 510	33 528	7 963	2 657
	Firms with revenue of \$250,000 to \$499,999 .....	546	665	200 080	102 219	24 318	7 254
	Firms with revenue of \$500,000 to \$999,999 .....	671	1 201	489 075	248 685	59 110	16 964
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	856	2 958	1 384 305	723 548	172 901	45 608
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	470	2 943	1 668 596	878 652	210 876	52 721
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	242	2 287	1 635 641	860 091	208 596	48 673
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	115	1 845	1 676 570	849 705	202 258	47 741
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	13	215	428 482	205 766	51 540	12 484
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	3	42	D	D	D	i
	Firms with revenue of \$100,000,000 or more .....	1	16	D	D	D	h
	Firms not operated for the entire year .....	110	134	45 193	23 526	6 155	1 800
62321	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>1 961</b>	<b>9 287</b>	<b>5 270 174</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	Firms operated for the entire year .....	1 929	9 237	5 258 245	2 785 112	664 407	175 646
	Firms with revenue less than \$100,000 .....	93	97	5 647	2 445	558	285
	Firms with revenue of \$100,000 to \$249,999 .....	174	191	30 326	15 159	3 581	1 280
	Firms with revenue of \$250,000 to \$499,999 .....	260	365	95 576	51 150	12 116	4 026
	Firms with revenue of \$500,000 to \$999,999 .....	357	751	259 643	138 671	33 099	10 380
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	472	2 060	773 029	424 057	99 947	29 197
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	308	2 366	1 089 587	591 376	140 377	38 158
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	167	1 733	1 135 756	604 302	145 576	36 381
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	87	1 463	1 281 641	651 644	156 967	38 010
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	8	158	D	D	D	i
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	2	37	D	D	D	i
	Firms with revenue of \$100,000,000 or more .....	1	16	D	D	D	h
	Firms not operated for the entire year .....	32	50	11 929	6 010	807	275

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
623210	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>1 961</b>	<b>9 287</b>	<b>5 270 174</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	Firms operated for the entire year .....	1 929	9 237	5 258 245	2 785 112	664 407	175 646
	Firms with revenue less than \$100,000 .....	93	97	5 647	2 445	558	285
	Firms with revenue of \$100,000 to \$249,999 .....	174	191	30 326	15 159	3 581	1 280
	Firms with revenue of \$250,000 to \$499,999 .....	260	365	95 576	51 150	12 116	4 026
	Firms with revenue of \$500,000 to \$999,999 .....	357	751	259 643	138 671	33 099	10 380
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	472	2 060	773 029	424 057	99 947	29 197
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	308	2 366	1 089 587	591 376	140 377	38 158
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	167	1 733	1 135 756	604 302	145 576	36 381
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	87	1 463	1 281 641	651 644	156 967	38 010
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	8	158	D	D	D	i
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	2	37	D	D	D	i
	Firms with revenue of \$100,000,000 or more .....	1	16	D	D	D	h
	Firms not operated for the entire year .....	32	50	11 929	6 010	807	275
62322	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 865</b>	<b>3 653</b>	<b>2 703 184</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	Firms operated for the entire year .....	1 779	3 561	2 669 102	1 317 179	319 779	68 614
	Firms with revenue less than \$100,000 .....	119	121	6 967	2 778	642	275
	Firms with revenue of \$100,000 to \$249,999 .....	272	294	47 202	21 606	5 161	1 630
	Firms with revenue of \$250,000 to \$499,999 .....	330	373	121 118	60 041	14 394	3 898
	Firms with revenue of \$500,000 to \$999,999 .....	357	522	261 183	127 911	30 242	7 588
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	429	1 030	675 747	331 757	80 404	18 189
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	171	593	607 113	298 889	73 617	15 044
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	72	411	479 770	248 306	60 384	11 977
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	25	207	331 915	168 392	39 145	7 356
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	3	6	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	4	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	86	92	34 082	17 908	5 456	1 548
623220	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 865</b>	<b>3 653</b>	<b>2 703 184</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	Firms operated for the entire year .....	1 779	3 561	2 669 102	1 317 179	319 779	68 614
	Firms with revenue less than \$100,000 .....	119	121	6 967	2 778	642	275
	Firms with revenue of \$100,000 to \$249,999 .....	272	294	47 202	21 606	5 161	1 630
	Firms with revenue of \$250,000 to \$499,999 .....	330	373	121 118	60 041	14 394	3 898
	Firms with revenue of \$500,000 to \$999,999 .....	357	522	261 183	127 911	30 242	7 588
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	429	1 030	675 747	331 757	80 404	18 189
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	171	593	607 113	298 889	73 617	15 044
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	72	411	479 770	248 306	60 384	11 977
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	25	207	331 915	168 392	39 145	7 356
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	3	6	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	4	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	86	92	34 082	17 908	5 456	1 548
6233	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>2 702</b>	<b>3 951</b>	<b>9 304 097</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	Firms operated for the entire year .....	2 564	3 800	9 259 605	3 722 073	894 081	224 056
	Firms with revenue less than \$100,000 .....	224	232	11 439	4 696	1 088	586
	Firms with revenue of \$100,000 to \$249,999 .....	325	343	55 739	25 268	5 879	2 291
	Firms with revenue of \$250,000 to \$499,999 .....	373	397	134 417	61 528	14 415	4 890
	Firms with revenue of \$500,000 to \$999,999 .....	364	452	266 521	114 114	27 294	8 848
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	448	752	721 792	308 541	73 537	20 978
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	281	448	1 035 377	465 405	110 993	28 904
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	309	515	2 231 031	908 092	217 627	53 479
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	201	382	2 907 405	1 126 213	272 495	65 739
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	27	161	926 345	362 836	87 547	19 807
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	10	94	D	D	D	j
	Firms with revenue of \$100,000,000 or more .....	2	24	D	D	D	h
	Firms not operated for the entire year .....	138	151	44 492	19 761	5 487	1 955
62331	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>2 702</b>	<b>3 951</b>	<b>9 304 097</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	Firms operated for the entire year .....	2 564	3 800	9 259 605	3 722 073	894 081	224 056
	Firms with revenue less than \$100,000 .....	224	232	11 439	4 696	1 088	586
	Firms with revenue of \$100,000 to \$249,999 .....	325	343	55 739	25 268	5 879	2 291
	Firms with revenue of \$250,000 to \$499,999 .....	373	397	134 417	61 528	14 415	4 890
	Firms with revenue of \$500,000 to \$999,999 .....	364	452	266 521	114 114	27 294	8 848
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	448	752	721 792	308 541	73 537	20 978
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	281	448	1 035 377	465 405	110 993	28 904
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	309	515	2 231 031	908 092	217 627	53 479
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	201	382	2 907 405	1 126 213	272 495	65 739
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	27	161	926 345	362 836	87 547	19 807
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	10	94	D	D	D	j
	Firms with revenue of \$100,000,000 or more .....	2	24	D	D	D	h
	Firms not operated for the entire year .....	138	151	44 492	19 761	5 487	1 955

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
623311	Continuing care retirement communities						
	<b>All firms</b> .....	<b>944</b>	<b>1 282</b>	<b>7 300 126</b>	<b>2 922 239</b>	<b>703 302</b>	<b>172 586</b>
	Firms operated for the entire year .....	929	1 267	7 288 651	2 916 136	700 828	171 585
	Firms with revenue less than \$100,000 .....	9	9	495	197	37	16
	Firms with revenue of \$100,000 to \$249,999 .....	23	23	4 032	1 954	414	201
	Firms with revenue of \$250,000 to \$499,999 .....	41	42	14 648	7 110	1 687	590
	Firms with revenue of \$500,000 to \$999,999 .....	49	61	36 727	17 547	4 315	1 365
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	135	162	234 297	118 435	27 842	8 072
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	186	201	700 667	322 171	77 288	20 029
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	271	319	1 982 832	807 674	193 292	47 823
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	180	259	2 626 162	1 000 293	241 750	58 920
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	25	98	D	D	D	j
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	8	69	D	D	D	j
	Firms with revenue of \$100,000,000 or more .....	2	24	D	D	D	h
	Firms not operated for the entire year .....	15	15	11 475	6 103	2 474	1 001
623312	Homes for the elderly						
	<b>All firms</b> .....	<b>1 824</b>	<b>2 669</b>	<b>2 003 971</b>	<b>819 595</b>	<b>196 266</b>	<b>53 425</b>
	Firms operated for the entire year .....	1 701	2 533	1 970 954	805 937	193 253	52 471
	Firms with revenue less than \$100,000 .....	220	228	11 173	4 621	1 080	579
	Firms with revenue of \$100,000 to \$249,999 .....	306	325	52 425	23 618	5 540	2 113
	Firms with revenue of \$250,000 to \$499,999 .....	341	373	122 917	55 884	13 047	4 424
	Firms with revenue of \$500,000 to \$999,999 .....	329	402	240 021	100 727	24 008	7 793
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	325	614	507 334	198 423	47 396	13 424
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	110	286	379 165	162 261	38 931	9 921
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	49	216	323 891	125 672	29 874	7 429
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	19	87	D	D	D	i
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	2	2	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	123	136	33 017	13 658	3 013	954
6239	Other residential care facilities						
	<b>All firms</b> .....	<b>2 488</b>	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Firms operated for the entire year .....	2 366	4 420	4 671 462	2 242 760	535 090	115 918
	Firms with revenue less than \$100,000 .....	168	170	9 560	4 174	1 015	439
	Firms with revenue of \$100,000 to \$249,999 .....	352	365	63 001	31 335	7 326	2 412
	Firms with revenue of \$250,000 to \$499,999 .....	417	452	153 304	76 993	18 191	5 501
	Firms with revenue of \$500,000 to \$999,999 .....	490	637	351 642	173 021	41 308	10 791
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	446	874	709 430	346 332	82 013	19 583
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	271	775	963 944	466 679	110 903	24 433
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	153	650	1 078 869	530 569	128 449	25 809
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	54	375	769 829	365 171	86 251	15 845
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	13	104	D	D	D	i
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	4	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	1	14	D	D	D	g
	Firms not operated for the entire year .....	122	127	37 479	19 914	5 873	1 227
62399	Other residential care facilities						
	<b>All firms</b> .....	<b>2 488</b>	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Firms operated for the entire year .....	2 366	4 420	4 671 462	2 242 760	535 090	115 918
	Firms with revenue less than \$100,000 .....	168	170	9 560	4 174	1 015	439
	Firms with revenue of \$100,000 to \$249,999 .....	352	365	63 001	31 335	7 326	2 412
	Firms with revenue of \$250,000 to \$499,999 .....	417	452	153 304	76 993	18 191	5 501
	Firms with revenue of \$500,000 to \$999,999 .....	490	637	351 642	173 021	41 308	10 791
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	446	874	709 430	346 332	82 013	19 583
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	271	775	963 944	466 679	110 903	24 433
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	153	650	1 078 869	530 569	128 449	25 809
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	54	375	769 829	365 171	86 251	15 845
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	13	104	D	D	D	i
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	4	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	1	14	D	D	D	g
	Firms not operated for the entire year .....	122	127	37 479	19 914	5 873	1 227
623990	Other residential care facilities						
	<b>All firms</b> .....	<b>2 488</b>	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Firms operated for the entire year .....	2 366	4 420	4 671 462	2 242 760	535 090	115 918
	Firms with revenue less than \$100,000 .....	168	170	9 560	4 174	1 015	439
	Firms with revenue of \$100,000 to \$249,999 .....	352	365	63 001	31 335	7 326	2 412
	Firms with revenue of \$250,000 to \$499,999 .....	417	452	153 304	76 993	18 191	5 501
	Firms with revenue of \$500,000 to \$999,999 .....	490	637	351 642	173 021	41 308	10 791
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	446	874	709 430	346 332	82 013	19 583
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	271	775	963 944	466 679	110 903	24 433
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	153	650	1 078 869	530 569	128 449	25 809
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	54	375	769 829	365 171	86 251	15 845
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	13	104	D	D	D	i
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	4	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	1	14	D	D	D	g
	Firms not operated for the entire year .....	122	127	37 479	19 914	5 873	1 227

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance</b>						
	<b>All firms</b> .....	<b>46 668</b>	<b>69 737</b>	<b>44 756 300</b>	<b>18 628 458</b>	<b>4 426 725</b>	<b>1 253 144</b>
	Firms operated for the entire year .....	42 046	65 038	44 241 039	18 413 147	4 377 698	1 234 170
	Firms with revenue less than \$100,000 .....	10 423	10 446	539 213	258 507	63 276	31 321
	Firms with revenue of \$100,000 to \$249,999 .....	9 579	9 687	1 586 607	782 067	185 878	70 306
	Firms with revenue of \$250,000 to \$499,999 .....	7 544	8 101	2 695 457	1 328 266	313 780	103 744
	Firms with revenue of \$500,000 to \$999,999 .....	5 790	7 569	4 093 876	1 938 175	457 260	138 612
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	4 992	10 074	7 766 987	3 588 009	848 154	240 695
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	2 067	7 499	7 205 192	3 244 017	768 206	207 575
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	1 064	6 197	7 276 146	3 047 084	729 165	190 326
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	469	3 499	6 716 651	2 496 066	595 252	148 148
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	80	900	2 801 625	793 097	187 314	34 723
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	29	600	D	D	D	k
	Firms with revenue of \$100,000,000 or more .....	9	466	D	D	D	k
	Firms not operated for the entire year .....	4 622	4 699	515 261	215 311	49 027	18 974
<b>6241</b>	<b>Individual &amp; family services</b>						
	<b>All firms</b> .....	<b>24 407</b>	<b>36 364</b>	<b>26 452 637</b>	<b>10 781 228</b>	<b>2 556 712</b>	<b>642 584</b>
	Firms operated for the entire year .....	22 553	34 481	26 181 868	10 680 803	2 537 271	636 666
	Firms with revenue less than \$100,000 .....	5 267	5 283	274 449	122 708	28 867	12 654
	Firms with revenue of \$100,000 to \$249,999 .....	4 775	4 840	792 251	360 806	84 673	27 189
	Firms with revenue of \$250,000 to \$499,999 .....	3 854	4 178	1 384 479	631 387	147 904	43 274
	Firms with revenue of \$500,000 to \$999,999 .....	3 372	4 553	2 412 041	1 111 241	261 036	71 888
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	3 055	6 135	4 774 473	2 202 701	521 275	133 727
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	1 271	4 034	4 429 992	1 977 525	472 178	117 896
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	614	2 699	4 204 242	1 749 859	417 562	99 255
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	272	1 783	3 875 025	1 474 550	352 961	81 337
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	48	479	1 772 945	471 833	111 281	19 196
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	20	171	D	D	D	j
	Firms with revenue of \$100,000,000 or more .....	5	326	D	D	D	j
	Firms not operated for the entire year .....	1 854	1 883	270 769	100 425	19 441	5 918
<b>62411</b>	<b>Child &amp; youth services</b>						
	<b>All firms</b> .....	<b>8 296</b>	<b>11 086</b>	<b>7 718 841</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	Firms operated for the entire year .....	7 494	10 268	7 593 923	3 129 697	735 296	169 979
	Firms with revenue less than \$100,000 .....	1 443	1 451	78 484	35 959	8 308	3 564
	Firms with revenue of \$100,000 to \$249,999 .....	1 641	1 678	273 371	124 293	29 030	9 291
	Firms with revenue of \$250,000 to \$499,999 .....	1 359	1 488	486 866	213 492	49 376	14 441
	Firms with revenue of \$500,000 to \$999,999 .....	1 255	1 645	895 598	403 347	93 061	23 732
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	1 155	1 903	1 751 669	772 634	181 750	42 023
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	405	955	1 406 590	599 184	140 163	32 632
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	151	502	1 033 923	424 439	100 966	19 603
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	68	455	978 112	369 651	87 280	16 835
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	13	148	442 885	144 703	35 211	6 283
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	4	43	246 425	41 995	10 151	1 575
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	802	818	124 918	41 130	6 646	2 032
<b>624110</b>	<b>Child &amp; youth services</b>						
	<b>All firms</b> .....	<b>8 296</b>	<b>11 086</b>	<b>7 718 841</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	Firms operated for the entire year .....	7 494	10 268	7 593 923	3 129 697	735 296	169 979
	Firms with revenue less than \$100,000 .....	1 443	1 451	78 484	35 959	8 308	3 564
	Firms with revenue of \$100,000 to \$249,999 .....	1 641	1 678	273 371	124 293	29 030	9 291
	Firms with revenue of \$250,000 to \$499,999 .....	1 359	1 488	486 866	213 492	49 376	14 441
	Firms with revenue of \$500,000 to \$999,999 .....	1 255	1 645	895 598	403 347	93 061	23 732
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	1 155	1 903	1 751 669	772 634	181 750	42 023
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	405	955	1 406 590	599 184	140 163	32 632
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	151	502	1 033 923	424 439	100 966	19 603
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	68	455	978 112	369 651	87 280	16 835
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	13	148	442 885	144 703	35 211	6 283
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	4	43	246 425	41 995	10 151	1 575
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	802	818	124 918	41 130	6 646	2 032
<b>62412</b>	<b>Services for the elderly &amp; persons with disabilities</b>						
	<b>All firms</b> .....	<b>6 740</b>	<b>9 960</b>	<b>8 217 311</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	Firms operated for the entire year .....	6 370	9 582	8 151 802	3 231 516	772 034	224 358
	Firms with revenue less than \$100,000 .....	1 486	1 500	73 520	33 702	7 984	4 055
	Firms with revenue of \$100,000 to \$249,999 .....	1 228	1 265	203 582	95 334	22 471	8 276
	Firms with revenue of \$250,000 to \$499,999 .....	1 090	1 238	396 793	187 014	44 275	15 521
	Firms with revenue of \$500,000 to \$999,999 .....	1 002	1 376	720 805	346 724	82 181	27 604
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	893	1 933	1 429 808	693 697	163 589	50 879
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	383	1 094	1 332 726	622 452	149 215	42 454
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	184	639	1 264 860	545 921	130 791	36 558
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	73	289	1 003 319	352 578	87 674	23 576
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	16	61	624 670	106 665	25 033	3 931
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	13	183	D	D	D	j
	Firms with revenue of \$100,000,000 or more .....	2	4	D	D	D	j
	Firms not operated for the entire year .....	370	378	65 509	28 701	7 146	2 362

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
624120	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>6 740</b>	<b>9 960</b>	<b>8 217 311</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	Firms operated for the entire year .....	6 370	9 582	8 151 802	3 231 516	772 034	224 358
	Firms with revenue less than \$100,000 .....	1 486	1 500	73 520	33 702	7 984	4 055
	Firms with revenue of \$100,000 to \$249,999 .....	1 228	1 265	203 582	95 334	22 471	8 276
	Firms with revenue of \$250,000 to \$499,999 .....	1 090	1 238	396 793	187 014	44 275	15 521
	Firms with revenue of \$500,000 to \$999,999 .....	1 002	1 376	720 805	346 724	82 181	27 604
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	893	1 933	1 429 808	693 697	163 589	50 879
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	383	1 094	1 332 726	622 452	149 215	42 454
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	184	639	1 264 860	545 921	130 791	36 558
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	73	289	1 003 319	352 578	87 674	23 576
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	16	61	624 670	106 665	25 033	3 931
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	13	183	D	D	D	j
	Firms with revenue of \$100,000,000 or more .....	2	4	D	D	D	f
	Firms not operated for the entire year .....	370	378	65 509	28 701	7 146	2 362
62419	Other individual & family services						
	<b>All firms</b> .....	<b>10 337</b>	<b>15 318</b>	<b>10 516 485</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	Firms operated for the entire year .....	9 622	14 596	10 431 022	4 316 983	1 029 061	242 118
	Firms with revenue less than \$100,000 .....	2 457	2 463	129 247	57 196	13 605	5 339
	Firms with revenue of \$100,000 to \$249,999 .....	2 111	2 164	350 488	161 229	38 079	10 907
	Firms with revenue of \$250,000 to \$499,999 .....	1 622	1 803	582 063	274 514	64 842	16 234
	Firms with revenue of \$500,000 to \$999,999 .....	1 370	1 888	976 003	456 396	108 555	25 642
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	1 162	2 432	1 833 875	858 134	205 909	47 567
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	504	1 709	1 750 000	763 903	183 459	42 083
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	259	1 182	1 772 156	707 645	168 897	39 161
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	112	608	1 580 719	610 983	143 851	32 618
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	19	127	D	D	D	i
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	3	50	D	D	D	g
	Firms with revenue of \$100,000,000 or more .....	3	170	D	D	D	j
	Firms not operated for the entire year .....	715	722	85 463	33 201	6 529	1 735
624190	Other individual & family services						
	<b>All firms</b> .....	<b>10 337</b>	<b>15 318</b>	<b>10 516 485</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	Firms operated for the entire year .....	9 622	14 596	10 431 022	4 316 983	1 029 061	242 118
	Firms with revenue less than \$100,000 .....	2 457	2 463	129 247	57 196	13 605	5 339
	Firms with revenue of \$100,000 to \$249,999 .....	2 111	2 164	350 488	161 229	38 079	10 907
	Firms with revenue of \$250,000 to \$499,999 .....	1 622	1 803	582 063	274 514	64 842	16 234
	Firms with revenue of \$500,000 to \$999,999 .....	1 370	1 888	976 003	456 396	108 555	25 642
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	1 162	2 432	1 833 875	858 134	205 909	47 567
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	504	1 709	1 750 000	763 903	183 459	42 083
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	259	1 182	1 772 156	707 645	168 897	39 161
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	112	608	1 580 719	610 983	143 851	32 618
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	19	127	D	D	D	i
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	3	50	D	D	D	g
	Firms with revenue of \$100,000,000 or more .....	3	170	D	D	D	j
	Firms not operated for the entire year .....	715	722	85 463	33 201	6 529	1 735
6242	Community food & housing/emergency & other relief services						
	<b>All firms</b> .....	<b>7 674</b>	<b>9 606</b>	<b>6 085 252</b>	<b>1 738 937</b>	<b>409 527</b>	<b>100 841</b>
	Firms operated for the entire year .....	7 234	9 152	6 008 498	1 719 275	405 287	99 509
	Firms with revenue less than \$100,000 .....	1 918	1 934	99 362	36 100	8 442	3 995
	Firms with revenue of \$100,000 to \$249,999 .....	1 712	1 792	285 700	111 707	26 142	8 447
	Firms with revenue of \$250,000 to \$499,999 .....	1 372	1 515	489 015	203 224	47 653	13 289
	Firms with revenue of \$500,000 to \$999,999 .....	1 086	1 404	765 387	300 797	71 457	18 703
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	779	1 473	1 167 979	427 662	100 742	24 747
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	210	529	715 780	242 080	56 171	12 603
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	85	217	591 963	148 515	35 158	7 797
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	53	134	774 803	123 932	29 221	5 283
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	12	65	D	D	D	h
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	5	87	D	D	D	g
	Firms with revenue of \$100,000,000 or more .....	2	2	D	D	D	e
	Firms not operated for the entire year .....	440	454	76 754	19 662	4 240	1 332
62421	Community food services						
	<b>All firms</b> .....	<b>2 155</b>	<b>2 988</b>	<b>1 597 522</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	Firms operated for the entire year .....	2 067	2 889	1 582 712	320 466	75 292	22 642
	Firms with revenue less than \$100,000 .....	805	817	39 530	13 373	3 166	1 859
	Firms with revenue of \$100,000 to \$249,999 .....	473	539	75 924	24 942	5 928	2 342
	Firms with revenue of \$250,000 to \$499,999 .....	280	365	101 777	36 107	8 528	2 712
	Firms with revenue of \$500,000 to \$999,999 .....	224	359	157 669	51 145	12 108	3 670
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	175	506	270 271	78 420	18 356	5 379
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	48	170	164 409	47 188	10 986	3 155
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	32	71	227 457	34 689	8 385	1 859
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	26	56	398 718	27 926	6 402	1 408
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	3	5	D	D	D	c
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	1	D	D	D	b
	Firms with revenue of \$100,000,000 or more .....	—	—	D	D	D	—
	Firms not operated for the entire year .....	88	99	14 810	3 613	930	312

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
624210	Community food services						
	<b>All firms</b> .....	<b>2 155</b>	<b>2 988</b>	<b>1 597 522</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	Firms operated for the entire year .....	2 067	2 889	1 582 712	320 466	75 292	22 642
	Firms with revenue less than \$100,000 .....	805	817	39 530	13 373	3 166	1 859
	Firms with revenue of \$100,000 to \$249,999 .....	473	539	75 924	24 942	5 928	2 342
	Firms with revenue of \$250,000 to \$499,999 .....	280	365	101 777	36 107	8 528	2 712
	Firms with revenue of \$500,000 to \$999,999 .....	224	359	157 669	51 145	12 108	3 670
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	175	506	270 271	78 420	18 356	5 379
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	48	170	164 409	47 188	10 986	3 155
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	32	71	227 457	34 689	8 385	1 859
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	26	56	398 718	27 926	6 402	1 408
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	3	5	D	D	D	c
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	b
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	88	99	14 810	3 613	930	312
62422	Community housing services						
	<b>All firms</b> .....	<b>4 049</b>	<b>4 737</b>	<b>2 954 163</b>	<b>1 079 027</b>	<b>254 636</b>	<b>60 188</b>
	Firms operated for the entire year .....	3 806	4 490	2 902 753	1 065 111	251 690	59 314
	Firms with revenue less than \$100,000 .....	588	591	32 307	12 865	2 980	1 158
	Firms with revenue of \$100,000 to \$249,999 .....	849	870	146 600	62 034	14 457	4 204
	Firms with revenue of \$250,000 to \$499,999 .....	902	956	322 810	140 934	32 845	8 720
	Firms with revenue of \$500,000 to \$999,999 .....	774	914	545 085	224 053	53 214	13 340
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	519	770	770 268	300 192	70 596	16 055
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	115	222	386 425	142 516	32 887	7 202
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	34	90	238 802	74 386	17 665	3 533
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	22	65	D	D	D	h
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	2	11	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	243	247	51 410	13 916	2 946	874
624221	Temporary shelters						
	<b>All firms</b> .....	<b>2 181</b>	<b>2 537</b>	<b>1 514 645</b>	<b>665 150</b>	<b>156 943</b>	<b>39 646</b>
	Firms operated for the entire year .....	2 073	2 429	1 494 046	658 723	155 334	39 119
	Firms with revenue less than \$100,000 .....	246	247	14 577	6 265	1 431	597
	Firms with revenue of \$100,000 to \$249,999 .....	441	444	77 289	37 204	8 682	2 753
	Firms with revenue of \$250,000 to \$499,999 .....	557	581	199 273	96 982	22 723	6 566
	Firms with revenue of \$500,000 to \$999,999 .....	462	543	326 213	151 184	35 849	9 717
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	279	420	403 205	183 081	42 740	10 277
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	60	111	188 447	79 528	18 690	4 323
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	16	38	111 774	43 015	10 487	2 171
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	11	38	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	1	7	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	108	108	20 599	6 427	1 609	527
624229	Other community housing services						
	<b>All firms</b> .....	<b>1 939</b>	<b>2 200</b>	<b>1 439 518</b>	<b>413 877</b>	<b>97 693</b>	<b>20 542</b>
	Firms operated for the entire year .....	1 801	2 058	1 407 859	406 174	96 327	20 188
	Firms with revenue less than \$100,000 .....	351	359	18 389	6 944	1 623	585
	Firms with revenue of \$100,000 to \$249,999 .....	431	444	73 221	26 884	6 304	1 569
	Firms with revenue of \$250,000 to \$499,999 .....	370	409	133 133	48 752	11 196	2 477
	Firms with revenue of \$500,000 to \$999,999 .....	327	387	229 869	77 922	18 619	3 953
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	235	298	355 949	111 758	26 591	5 408
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	57	98	203 758	60 866	13 859	2 721
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	18	45	128 656	34 686	7 985	1 630
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	10	16	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	b
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	138	142	31 659	7 703	1 366	354
62423	Emergency & other relief services						
	<b>All firms</b> .....	<b>1 596</b>	<b>1 881</b>	<b>1 533 567</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	Firms operated for the entire year .....	1 482	1 767	1 519 607	332 733	78 122	17 516
	Firms with revenue less than \$100,000 .....	550	550	28 590	10 400	2 402	1 018
	Firms with revenue of \$100,000 to \$249,999 .....	428	433	70 062	27 522	6 481	2 100
	Firms with revenue of \$250,000 to \$499,999 .....	220	239	75 265	31 426	7 530	2 167
	Firms with revenue of \$500,000 to \$999,999 .....	119	149	81 197	33 921	8 240	2 159
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	90	123	133 320	49 461	11 683	3 471
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	41	95	138 426	42 982	10 052	1 901
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	16	33	108 739	31 852	7 402	1 648
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	7	44	104 599	24 112	5 502	880
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	6	14	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	3	85	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	2	2	D	D	D	e
	Firms not operated for the entire year .....	114	114	13 960	3 098	547	183

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
624230	Emergency & other relief services						
	<b>All firms</b> .....	<b>1 596</b>	<b>1 881</b>	<b>1 533 567</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	Firms operated for the entire year .....	1 482	1 767	1 519 607	332 733	78 122	17 516
	Firms with revenue less than \$100,000 .....	550	550	28 590	10 400	2 402	1 018
	Firms with revenue of \$100,000 to \$249,999 .....	428	433	70 062	27 522	6 481	2 100
	Firms with revenue of \$250,000 to \$499,999 .....	220	239	75 265	31 426	7 530	2 167
	Firms with revenue of \$500,000 to \$999,999 .....	119	149	81 197	33 921	8 240	2 159
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	90	123	133 320	49 461	11 683	3 471
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	41	95	138 426	42 982	10 052	1 901
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	16	33	108 739	31 852	7 402	1 648
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	7	44	104 599	24 112	5 502	880
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	6	14	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	3	85	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	2	2	D	D	D	e
	Firms not operated for the entire year .....	114	114	13 960	3 098	547	183
6243	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>3 586</b>	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Firms operated for the entire year .....	3 438	5 510	6 417 212	3 072 119	722 264	267 998
	Firms with revenue less than \$100,000 .....	297	301	16 378	9 004	2 137	1 161
	Firms with revenue of \$100,000 to \$249,999 .....	406	418	68 911	36 623	8 358	4 581
	Firms with revenue of \$250,000 to \$499,999 .....	558	616	204 838	107 723	25 696	12 039
	Firms with revenue of \$500,000 to \$999,999 .....	640	762	459 851	239 047	55 903	24 897
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	847	1 256	1 357 829	664 831	155 425	60 775
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	421	955	1 473 645	707 261	163 256	55 481
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	184	642	1 240 392	579 962	135 253	41 951
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	73	338	1 064 746	451 533	107 523	32 794
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	9	64	D	D	D	i
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	2	114	D	D	D	j
	Firms with revenue of \$100,000,000 or more .....	1	44	D	D	D	j
	Firms not operated for the entire year .....	148	158	44 533	21 147	5 529	1 740
62431	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>3 586</b>	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Firms operated for the entire year .....	3 438	5 510	6 417 212	3 072 119	722 264	267 998
	Firms with revenue less than \$100,000 .....	297	301	16 378	9 004	2 137	1 161
	Firms with revenue of \$100,000 to \$249,999 .....	406	418	68 911	36 623	8 358	4 581
	Firms with revenue of \$250,000 to \$499,999 .....	558	616	204 838	107 723	25 696	12 039
	Firms with revenue of \$500,000 to \$999,999 .....	640	762	459 851	239 047	55 903	24 897
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	847	1 256	1 357 829	664 831	155 425	60 775
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	421	955	1 473 645	707 261	163 256	55 481
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	184	642	1 240 392	579 962	135 253	41 951
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	73	338	1 064 746	451 533	107 523	32 794
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	9	64	D	D	D	i
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	2	114	D	D	D	j
	Firms with revenue of \$100,000,000 or more .....	1	44	D	D	D	j
	Firms not operated for the entire year .....	148	158	44 533	21 147	5 529	1 740
624310	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>3 586</b>	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Firms operated for the entire year .....	3 438	5 510	6 417 212	3 072 119	722 264	267 998
	Firms with revenue less than \$100,000 .....	297	301	16 378	9 004	2 137	1 161
	Firms with revenue of \$100,000 to \$249,999 .....	406	418	68 911	36 623	8 358	4 581
	Firms with revenue of \$250,000 to \$499,999 .....	558	616	204 838	107 723	25 696	12 039
	Firms with revenue of \$500,000 to \$999,999 .....	640	762	459 851	239 047	55 903	24 897
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	847	1 256	1 357 829	664 831	155 425	60 775
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	421	955	1 473 645	707 261	163 256	55 481
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	184	642	1 240 392	579 962	135 253	41 951
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	73	338	1 064 746	451 533	107 523	32 794
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	9	64	D	D	D	i
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	2	114	D	D	D	j
	Firms with revenue of \$100,000,000 or more .....	1	44	D	D	D	j
	Firms not operated for the entire year .....	148	158	44 533	21 147	5 529	1 740
6244	Child day care services						
	<b>All firms</b> .....	<b>12 998</b>	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Firms operated for the entire year .....	10 736	15 724	5 592 737	2 921 983	707 303	228 122
	Firms with revenue less than \$100,000 .....	3 138	3 151	160 420	97 112	25 399	14 149
	Firms with revenue of \$100,000 to \$249,999 .....	3 024	3 096	498 250	306 721	74 613	32 660
	Firms with revenue of \$250,000 to \$499,999 .....	2 253	2 563	797 768	484 476	116 539	42 340
	Firms with revenue of \$500,000 to \$999,999 .....	1 193	1 765	813 716	471 566	113 060	35 894
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	731	2 169	1 114 335	586 813	141 079	41 154
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	253	1 525	880 268	428 370	103 529	27 929
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	110	948	738 112	326 046	80 504	20 287
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	30	317	430 876	163 898	39 880	10 511
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	3	82	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	108	D	D	D	g
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	2 262	2 375	163 929	93 044	25 390	11 859

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
62441	Child day care services						
	<b>All firms</b> .....	<b>12 998</b>	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Firms operated for the entire year .....	10 736	15 724	5 592 737	2 921 983	707 303	228 122
	Firms with revenue less than \$100,000 .....	3 138	3 151	160 420	97 112	25 399	14 149
	Firms with revenue of \$100,000 to \$249,999 .....	3 024	3 096	498 250	306 721	74 613	32 660
	Firms with revenue of \$250,000 to \$499,999 .....	2 253	2 563	797 768	484 476	116 539	42 340
	Firms with revenue of \$500,000 to \$999,999 .....	1 193	1 765	813 716	471 566	113 060	35 894
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	731	2 169	1 114 335	586 813	141 079	41 154
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	253	1 525	880 268	428 370	103 529	27 929
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	110	948	738 112	326 046	80 504	20 287
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	30	317	430 876	163 898	39 880	10 511
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	3	82	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	108	D	D	D	g
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	2 262	2 375	163 929	93 044	25 390	11 859
624410	Child day care services						
	<b>All firms</b> .....	<b>12 998</b>	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Firms operated for the entire year .....	10 736	15 724	5 592 737	2 921 983	707 303	228 122
	Firms with revenue less than \$100,000 .....	3 138	3 151	160 420	97 112	25 399	14 149
	Firms with revenue of \$100,000 to \$249,999 .....	3 024	3 096	498 250	306 721	74 613	32 660
	Firms with revenue of \$250,000 to \$499,999 .....	2 253	2 563	797 768	484 476	116 539	42 340
	Firms with revenue of \$500,000 to \$999,999 .....	1 193	1 765	813 716	471 566	113 060	35 894
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	731	2 169	1 114 335	586 813	141 079	41 154
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	253	1 525	880 268	428 370	103 529	27 929
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	110	948	738 112	326 046	80 504	20 287
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	30	317	430 876	163 898	39 880	10 511
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	3	82	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	108	D	D	D	g
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	2 262	2 375	163 929	93 044	25 390	11 859

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>						
	<b>All firms</b> .....	<b>464 547</b>	<b>531 069</b>	<b>418 602 207</b>	<b>182 256 342</b>	<b>40 643 478</b>	<b>6 231 768</b>
	Firms operated for the entire year .....	401 097	467 045	405 407 977	177 380 983	39 708 577	6 060 323
	Firms with less than 5 employees .....	204 219	204 723	51 717 046	17 422 204	3 499 314	470 914
	Firms with 5 to 9 employees .....	110 656	112 648	58 018 299	24 483 101	5 209 932	721 144
	Firms with 10 to 19 employees .....	49 970	54 787	49 392 668	24 448 393	5 157 426	654 441
	Firms with 20 to 49 employees .....	23 172	31 583	47 166 701	24 523 709	5 249 447	678 999
	Firms with 50 to 99 employees .....	6 914	13 032	26 633 226	13 462 434	3 003 785	477 933
	Firms with 100 to 249 employees .....	4 452	11 978	33 259 300	15 884 439	3 684 643	667 282
	Firms with 250 to 499 employees .....	1 001	7 242	19 492 606	9 050 623	2 157 333	337 737
	Firms with 500 to 999 employees .....	389	4 524	15 485 693	7 084 478	1 683 902	269 782
	Firms with 1,000 employees or more .....	324	26 528	104 242 438	41 021 602	10 062 795	1 782 091
	Firms not operated for the entire year .....	63 450	64 024	13 194 230	4 875 359	934 901	171 445
<b>621</b>	<b>Ambulatory health care services</b>						
	<b>All firms</b> .....	<b>393 769</b>	<b>440 200</b>	<b>310 012 321</b>	<b>137 979 315</b>	<b>30 023 002</b>	<b>3 744 279</b>
	Firms operated for the entire year .....	345 476	391 539	299 314 255	134 084 841	29 278 695	3 635 121
	Firms with less than 5 employees .....	181 351	181 825	49 805 917	16 860 980	3 376 544	421 938
	Firms with 5 to 9 employees .....	99 777	101 681	56 084 983	23 685 528	5 026 542	647 971
	Firms with 10 to 19 employees .....	40 679	44 980	46 267 132	23 014 485	4 827 409	529 105
	Firms with 20 to 49 employees .....	16 847	23 675	42 089 091	22 166 625	4 701 561	489 230
	Firms with 50 to 99 employees .....	3 993	8 731	20 059 783	10 392 695	2 283 083	269 570
	Firms with 100 to 249 employees .....	1 875	7 295	18 574 358	9 195 368	2 096 281	279 560
	Firms with 250 to 499 employees .....	574	5 078	13 940 980	6 553 436	1 565 585	196 926
	Firms with 500 to 999 employees .....	222	3 366	10 422 622	4 993 085	1 179 855	152 896
	Firms with 1,000 employees or more .....	158	14 908	42 069 389	17 222 639	4 221 835	647 925
	Firms not operated for the entire year .....	48 293	48 661	10 698 066	3 894 474	744 307	109 158
6211	Offices of physicians						
	<b>All firms</b> .....	<b>174 943</b>	<b>195 449</b>	<b>171 629 179</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	Firms operated for the entire year .....	152 914	173 211	165 579 228	82 572 123	17 500 622	1 525 272
	Firms with less than 5 employees .....	79 317	79 565	27 986 390	11 303 743	2 176 391	181 431
	Firms with 5 to 9 employees .....	40 731	41 569	27 857 704	13 316 027	2 747 958	264 746
	Firms with 10 to 19 employees .....	20 046	22 093	28 082 155	15 072 672	3 100 461	265 598
	Firms with 20 to 49 employees .....	9 827	13 927	30 071 695	16 646 994	3 464 665	283 176
	Firms with 50 to 99 employees .....	1 826	4 723	12 722 087	7 001 707	1 498 358	121 855
	Firms with 100 to 249 employees .....	773	3 903	11 636 383	5 937 345	1 332 608	115 881
	Firms with 250 to 499 employees .....	259	2 813	8 216 791	4 261 344	1 009 547	88 353
	Firms with 500 to 999 employees .....	87	1 400	5 898 011	3 037 233	706 460	59 500
	Firms with 1,000 employees or more .....	48	3 218	13 108 012	5 995 058	1 464 174	144 732
	Firms not operated for the entire year .....	22 029	22 238	6 049 951	2 404 454	440 721	45 873
62111	Offices of physicians						
	<b>All firms</b> .....	<b>174 943</b>	<b>195 449</b>	<b>171 629 179</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	Firms operated for the entire year .....	152 914	173 211	165 579 228	82 572 123	17 500 622	1 525 272
	Firms with less than 5 employees .....	79 317	79 565	27 986 390	11 303 743	2 176 391	181 431
	Firms with 5 to 9 employees .....	40 731	41 569	27 857 704	13 316 027	2 747 958	264 746
	Firms with 10 to 19 employees .....	20 046	22 093	28 082 155	15 072 672	3 100 461	265 598
	Firms with 20 to 49 employees .....	9 827	13 927	30 071 695	16 646 994	3 464 665	283 176
	Firms with 50 to 99 employees .....	1 826	4 723	12 722 087	7 001 707	1 498 358	121 855
	Firms with 100 to 249 employees .....	773	3 903	11 636 383	5 937 345	1 332 608	115 881
	Firms with 250 to 499 employees .....	259	2 813	8 216 791	4 261 344	1 009 547	88 353
	Firms with 500 to 999 employees .....	87	1 400	5 898 011	3 037 233	706 460	59 500
	Firms with 1,000 employees or more .....	48	3 218	13 108 012	5 995 058	1 464 174	144 732
	Firms not operated for the entire year .....	22 029	22 238	6 049 951	2 404 454	440 721	45 873
621111	Offices of physicians (except mental health specialists)						
	<b>All firms</b> .....	<b>165 055</b>	<b>185 094</b>	<b>168 251 883</b>	<b>83 482 128</b>	<b>17 623 619</b>	<b>1 536 459</b>
	Firms operated for the entire year .....	144 852	164 685	162 482 912	81 181 199	17 199 081	1 492 529
	Firms with less than 5 employees .....	72 841	73 068	26 502 249	10 717 241	2 055 956	169 686
	Firms with 5 to 9 employees .....	39 726	40 531	27 332 033	13 074 776	2 695 601	258 264
	Firms with 10 to 19 employees .....	19 643	21 639	27 666 910	14 861 890	3 053 978	260 298
	Firms with 20 to 49 employees .....	9 686	13 715	29 831 967	16 505 155	3 432 251	279 210
	Firms with 50 to 99 employees .....	1 802	4 642	12 604 904	6 942 701	1 484 828	120 321
	Firms with 100 to 249 employees .....	764	3 844	11 566 226	5 913 052	1 326 229	114 693
	Firms with 250 to 499 employees .....	258	2 839	8 237 261	4 298 852	1 016 342	88 171
	Firms with 500 to 999 employees .....	84	1 212	5 665 276	2 891 017	674 896	57 700
	Firms with 1,000 employees or more .....	48	3 195	13 076 086	5 976 515	1 459 000	144 186
	Firms not operated for the entire year .....	20 203	20 409	5 768 971	2 300 929	424 538	43 930
621112	Offices of physicians, mental health specialists						
	<b>All firms</b> .....	<b>10 011</b>	<b>10 355</b>	<b>3 377 296</b>	<b>1 494 449</b>	<b>317 724</b>	<b>34 686</b>
	Firms operated for the entire year .....	8 173	8 513	3 092 087	1 388 611	301 137	32 703
	Firms with less than 5 employees .....	6 525	6 549	1 502 571	595 999	122 615	11 866
	Firms with 5 to 9 employees .....	1 028	1 057	549 280	250 557	54 447	6 625
	Firms with 10 to 19 employees .....	426	469	431 181	222 911	49 099	5 577
	Firms with 20 to 49 employees .....	158	231	300 352	171 549	39 273	4 409
	Firms with 50 to 99 employees .....	25	76	134 843	64 980	15 689	1 681
	Firms with 100 to 249 employees .....	7	17	82 807	35 234	8 992	983
	Firms with 250 to 499 employees .....	3	6	D	D	D	f
	Firms with 500 to 999 employees .....	1	108	D	D	D	f
	Firms with 1,000 employees or more .....	-	-	-	-	-	-
	Firms not operated for the entire year .....	1 838	1 842	285 209	105 838	16 587	1 983

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
6212	Offices of dentists						
	<b>All firms</b> .....	<b>110 559</b>	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Firms operated for the entire year .....	101 969	105 548	47 040 475	17 758 333	3 877 982	624 767
	Firms with less than 5 employees .....	45 727	45 798	10 990 074	2 856 523	618 669	120 081
	Firms with 5 to 9 employees .....	41 477	41 926	19 945 818	7 447 049	1 641 594	270 710
	Firms with 10 to 19 employees .....	12 624	13 699	10 951 417	4 976 683	1 077 584	157 694
	Firms with 20 to 49 employees .....	1 902	2 808	3 398 657	1 694 367	363 153	50 536
	Firms with 50 to 99 employees .....	173	450	737 382	353 300	78 346	11 364
	Firms with 100 to 249 employees .....	53	346	480 366	225 871	50 448	7 220
	Firms with 250 to 499 employees .....	9	174	225 725	83 470	20 304	3 067
	Firms with 500 to 999 employees .....	2	255	D	D	D	g
	Firms with 1,000 employees or more .....	2	92	D	D	D	h
	Firms not operated for the entire year .....	8 590	8 630	1 441 562	468 429	87 524	16 907
62121	Offices of dentists						
	<b>All firms</b> .....	<b>110 559</b>	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Firms operated for the entire year .....	101 969	105 548	47 040 475	17 758 333	3 877 982	624 767
	Firms with less than 5 employees .....	45 727	45 798	10 990 074	2 856 523	618 669	120 081
	Firms with 5 to 9 employees .....	41 477	41 926	19 945 818	7 447 049	1 641 594	270 710
	Firms with 10 to 19 employees .....	12 624	13 699	10 951 417	4 976 683	1 077 584	157 694
	Firms with 20 to 49 employees .....	1 902	2 808	3 398 657	1 694 367	363 153	50 536
	Firms with 50 to 99 employees .....	173	450	737 382	353 300	78 346	11 364
	Firms with 100 to 249 employees .....	53	346	480 366	225 871	50 448	7 220
	Firms with 250 to 499 employees .....	9	174	225 725	83 470	20 304	3 067
	Firms with 500 to 999 employees .....	2	255	D	D	D	g
	Firms with 1,000 employees or more .....	2	92	D	D	D	h
	Firms not operated for the entire year .....	8 590	8 630	1 441 562	468 429	87 524	16 907
621210	Offices of dentists						
	<b>All firms</b> .....	<b>110 559</b>	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Firms operated for the entire year .....	101 969	105 548	47 040 475	17 758 333	3 877 982	624 767
	Firms with less than 5 employees .....	45 727	45 798	10 990 074	2 856 523	618 669	120 081
	Firms with 5 to 9 employees .....	41 477	41 926	19 945 818	7 447 049	1 641 594	270 710
	Firms with 10 to 19 employees .....	12 624	13 699	10 951 417	4 976 683	1 077 584	157 694
	Firms with 20 to 49 employees .....	1 902	2 808	3 398 657	1 694 367	363 153	50 536
	Firms with 50 to 99 employees .....	173	450	737 382	353 300	78 346	11 364
	Firms with 100 to 249 employees .....	53	346	480 366	225 871	50 448	7 220
	Firms with 250 to 499 employees .....	9	174	225 725	83 470	20 304	3 067
	Firms with 500 to 999 employees .....	2	255	D	D	D	g
	Firms with 1,000 employees or more .....	2	92	D	D	D	h
	Firms not operated for the entire year .....	8 590	8 630	1 441 562	468 429	87 524	16 907
6213	Offices of other health practitioners						
	<b>All firms</b> .....	<b>83 111</b>	<b>88 886</b>	<b>28 282 299</b>	<b>10 456 729</b>	<b>2 365 863</b>	<b>406 589</b>
	Firms operated for the entire year .....	70 747	76 463	26 862 008	10 063 981	2 286 705	389 962
	Firms with less than 5 employees .....	49 969	50 113	9 144 870	2 239 913	494 251	106 719
	Firms with 5 to 9 employees .....	14 122	14 682	5 985 319	2 134 504	475 644	89 267
	Firms with 10 to 19 employees .....	4 725	5 733	3 724 179	1 626 294	364 516	60 553
	Firms with 20 to 49 employees .....	1 467	2 605	2 376 754	1 166 206	268 478	41 858
	Firms with 50 to 99 employees .....	294	928	1 036 971	543 110	130 858	20 069
	Firms with 100 to 249 employees .....	119	556	923 540	484 583	116 446	17 868
	Firms with 250 to 499 employees .....	30	418	538 807	291 785	70 880	10 306
	Firms with 500 to 999 employees .....	12	260	731 010	323 931	74 448	8 472
	Firms with 1,000 employees or more .....	9	1 168	2 400 558	1 253 655	291 184	34 850
	Firms not operated for the entire year .....	12 364	12 423	1 420 291	392 748	79 158	16 627
62131	Offices of chiropractors						
	<b>All firms</b> .....	<b>30 067</b>	<b>30 487</b>	<b>6 570 083</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	Firms operated for the entire year .....	25 619	26 036	6 131 036	1 794 905	402 108	87 063
	Firms with less than 5 employees .....	20 127	20 152	3 549 152	797 550	177 894	44 246
	Firms with 5 to 9 employees .....	4 530	4 591	1 702 416	617 292	138 189	27 873
	Firms with 10 to 19 employees .....	823	951	614 536	262 554	59 874	10 220
	Firms with 20 to 49 employees .....	126	248	197 533	87 995	19 477	3 440
	Firms with 50 to 99 employees .....	9	45	28 916	13 760	3 060	618
	Firms with 100 to 249 employees .....	4	49	38 483	15 754	3 614	666
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	4 448	4 451	439 047	91 268	16 503	4 637
621310	Offices of chiropractors						
	<b>All firms</b> .....	<b>30 067</b>	<b>30 487</b>	<b>6 570 083</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	Firms operated for the entire year .....	25 619	26 036	6 131 036	1 794 905	402 108	87 063
	Firms with less than 5 employees .....	20 127	20 152	3 549 152	797 550	177 894	44 246
	Firms with 5 to 9 employees .....	4 530	4 591	1 702 416	617 292	138 189	27 873
	Firms with 10 to 19 employees .....	823	951	614 536	262 554	59 874	10 220
	Firms with 20 to 49 employees .....	126	248	197 533	87 995	19 477	3 440
	Firms with 50 to 99 employees .....	9	45	28 916	13 760	3 060	618
	Firms with 100 to 249 employees .....	4	49	38 483	15 754	3 614	666
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	4 448	4 451	439 047	91 268	16 503	4 637

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
62132	Offices of optometrists						
	<b>All firms</b> .....	<b>16 316</b>	<b>17 875</b>	<b>6 361 839</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	Firms operated for the entire year .....	14 583	16 131	6 133 042	1 715 445	391 763	77 252
	Firms with less than 5 employees .....	8 931	8 977	2 026 208	410 746	92 904	21 538
	Firms with 5 to 9 employees .....	4 048	4 287	1 920 127	539 556	122 702	25 790
	Firms with 10 to 19 employees .....	1 292	1 704	1 152 673	401 683	90 002	16 312
	Firms with 20 to 49 employees .....	265	615	525 485	199 736	45 350	7 295
	Firms with 50 to 99 employees .....	33	190	144 983	59 380	15 042	2 270
	Firms with 100 to 249 employees .....	9	83	94 444	34 199	8 694	1 314
	Firms with 250 to 499 employees .....	3	85	D	D	D	f
	Firms with 500 to 999 employees .....	1	79	D	D	D	f
	Firms with 1,000 employees or more .....	1	111	D	D	D	g
	Firms not operated for the entire year .....	1 733	1 744	228 797	57 983	10 031	2 293
621320	Offices of optometrists						
	<b>All firms</b> .....	<b>16 316</b>	<b>17 875</b>	<b>6 361 839</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	Firms operated for the entire year .....	14 583	16 131	6 133 042	1 715 445	391 763	77 252
	Firms with less than 5 employees .....	8 931	8 977	2 026 208	410 746	92 904	21 538
	Firms with 5 to 9 employees .....	4 048	4 287	1 920 127	539 556	122 702	25 790
	Firms with 10 to 19 employees .....	1 292	1 704	1 152 673	401 683	90 002	16 312
	Firms with 20 to 49 employees .....	265	615	525 485	199 736	45 350	7 295
	Firms with 50 to 99 employees .....	33	190	144 983	59 380	15 042	2 270
	Firms with 100 to 249 employees .....	9	83	94 444	34 199	8 694	1 314
	Firms with 250 to 499 employees .....	3	85	D	D	D	f
	Firms with 500 to 999 employees .....	1	79	D	D	D	f
	Firms with 1,000 employees or more .....	1	111	D	D	D	g
	Firms not operated for the entire year .....	1 733	1 744	228 797	57 983	10 031	2 293
62133	Offices of mental health practitioners (except physicians)						
	<b>All firms</b> .....	<b>11 362</b>	<b>11 750</b>	<b>2 504 820</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	Firms operated for the entire year .....	9 365	9 752	2 312 568	893 441	202 426	35 923
	Firms with less than 5 employees .....	7 802	7 819	1 067 036	330 641	72 941	13 214
	Firms with 5 to 9 employees .....	941	970	337 881	144 413	31 705	5 991
	Firms with 10 to 19 employees .....	398	447	260 688	131 839	29 933	5 203
	Firms with 20 to 49 employees .....	163	294	237 607	118 764	28 951	4 689
	Firms with 50 to 99 employees .....	42	103	148 120	70 988	18 096	2 790
	Firms with 100 to 249 employees .....	14	38	93 582	44 663	9 988	1 913
	Firms with 250 to 499 employees .....	3	40	D	D	D	f
	Firms with 500 to 999 employees .....	2	41	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 997	1 998	192 252	54 080	10 595	2 504
621330	Offices of mental health practitioners (except physicians)						
	<b>All firms</b> .....	<b>11 362</b>	<b>11 750</b>	<b>2 504 820</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	Firms operated for the entire year .....	9 365	9 752	2 312 568	893 441	202 426	35 923
	Firms with less than 5 employees .....	7 802	7 819	1 067 036	330 641	72 941	13 214
	Firms with 5 to 9 employees .....	941	970	337 881	144 413	31 705	5 991
	Firms with 10 to 19 employees .....	398	447	260 688	131 839	29 933	5 203
	Firms with 20 to 49 employees .....	163	294	237 607	118 764	28 951	4 689
	Firms with 50 to 99 employees .....	42	103	148 120	70 988	18 096	2 790
	Firms with 100 to 249 employees .....	14	38	93 582	44 663	9 988	1 913
	Firms with 250 to 499 employees .....	3	40	D	D	D	f
	Firms with 500 to 999 employees .....	2	41	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 997	1 998	192 252	54 080	10 595	2 504
62134	Offices of physical, occup, & speech therapists & audiologists						
	<b>All firms</b> .....	<b>11 583</b>	<b>14 277</b>	<b>8 684 039</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	Firms operated for the entire year .....	9 561	12 218	8 372 191	4 252 996	978 566	136 640
	Firms with less than 5 employees .....	4 703	4 731	895 203	280 838	59 658	9 881
	Firms with 5 to 9 employees .....	2 304	2 391	993 050	422 626	93 688	15 170
	Firms with 10 to 19 employees .....	1 535	1 770	1 142 116	572 850	128 574	20 239
	Firms with 20 to 49 employees .....	736	1 144	1 141 032	629 391	144 847	21 557
	Firms with 50 to 99 employees .....	165	465	570 148	325 620	77 313	11 244
	Firms with 100 to 249 employees .....	79	362	649 572	361 228	87 498	11 999
	Firms with 250 to 499 employees .....	24	300	419 605	250 034	60 721	8 352
	Firms with 500 to 999 employees .....	7	64	D	D	D	i
	Firms with 1,000 employees or more .....	8	991	D	D	D	k
	Firms not operated for the entire year .....	2 022	2 059	311 848	123 790	32 078	4 893
621340	Offices of physical, occup, & speech therapists & audiologists						
	<b>All firms</b> .....	<b>11 583</b>	<b>14 277</b>	<b>8 684 039</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	Firms operated for the entire year .....	9 561	12 218	8 372 191	4 252 996	978 566	136 640
	Firms with less than 5 employees .....	4 703	4 731	895 203	280 838	59 658	9 881
	Firms with 5 to 9 employees .....	2 304	2 391	993 050	422 626	93 688	15 170
	Firms with 10 to 19 employees .....	1 535	1 770	1 142 116	572 850	128 574	20 239
	Firms with 20 to 49 employees .....	736	1 144	1 141 032	629 391	144 847	21 557
	Firms with 50 to 99 employees .....	165	465	570 148	325 620	77 313	11 244
	Firms with 100 to 249 employees .....	79	362	649 572	361 228	87 498	11 999
	Firms with 250 to 499 employees .....	24	300	419 605	250 034	60 721	8 352

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621340	Offices of physical, occup, & speech therapists & audiologists—Con.						
	Firms operated for the entire year—Con.						
	Firms with 500 to 999 employees	7	64	D	D	D	i
	Firms with 1,000 employees or more	8	991	D	D	D	k
	Firms not operated for the entire year	2 022	2 059	311 848	123 790	32 078	4 893
6213401	Speech therapists & audiologists						
	<b>All firms</b>	<b>2 245</b>	<b>2 315</b>	<b>714 482</b>	<b>271 261</b>	<b>61 749</b>	<b>10 508</b>
	Firms operated for the entire year	1 815	1 885	672 036	259 633	59 568	9 967
	Firms with less than 5 employees	1 250	1 264	250 064	61 160	13 046	2 458
	Firms with 5 to 9 employees	349	363	153 696	55 668	12 435	2 239
	Firms with 10 to 19 employees	139	161	100 774	47 083	10 949	1 818
	Firms with 20 to 49 employees	59	72	77 173	45 597	10 435	1 685
	Firms with 50 to 99 employees	15	21	54 406	29 201	7 080	1 090
	Firms with 100 to 249 employees	2	2	D	D	D	c
	Firms with 250 to 499 employees	1	2	D	D	D	e
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	430	430	42 446	11 628	2 181	541
6213402	Physical & occupational therapists						
	<b>All firms</b>	<b>9 351</b>	<b>11 962</b>	<b>7 969 557</b>	<b>4 105 525</b>	<b>948 895</b>	<b>131 025</b>
	Firms operated for the entire year	7 758	10 332	7 700 148	3 993 360	918 995	126 672
	Firms with less than 5 employees	3 460	3 474	646 601	220 288	46 765	7 441
	Firms with 5 to 9 employees	1 956	2 029	839 479	366 999	81 258	12 940
	Firms with 10 to 19 employees	1 400	1 613	1 045 177	527 403	118 015	18 476
	Firms with 20 to 49 employees	676	1 065	1 060 863	583 102	134 241	19 847
	Firms with 50 to 99 employees	153	461	527 064	301 777	71 564	10 351
	Firms with 100 to 249 employees	75	338	D	D	D	j
	Firms with 250 to 499 employees	23	297	D	D	D	i
	Firms with 500 to 999 employees	7	64	D	D	D	i
	Firms with 1,000 employees or more	8	991	D	D	D	k
	Firms not operated for the entire year	1 593	1 630	269 409	112 165	29 900	4 353
62139	Offices of all other health practitioners						
	<b>All firms</b>	<b>13 862</b>	<b>14 497</b>	<b>4 161 518</b>	<b>1 472 821</b>	<b>321 793</b>	<b>55 384</b>
	Firms operated for the entire year	11 685	12 313	3 905 977	1 403 835	310 709	52 977
	Firms with less than 5 employees	8 433	8 457	1 615 596	422 852	91 369	17 901
	Firms with 5 to 9 employees	2 322	2 468	1 038 560	413 462	90 194	14 591
	Firms with 10 to 19 employees	685	868	565 705	262 858	57 573	8 693
	Firms with 20 to 49 employees	183	311	285 366	135 384	30 837	5 067
	Firms with 50 to 99 employees	46	107	144 230	73 394	17 219	3 209
	Firms with 100 to 249 employees	13	32	76 080	33 960	8 075	1 861
	Firms with 250 to 499 employees	2	69	D	D	D	f
	Firms with 500 to 999 employees	1	1	D	D	D	f
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	2 177	2 184	255 541	68 986	11 084	2 407
621391	Offices of podiatrists						
	<b>All firms</b>	<b>8 226</b>	<b>8 662</b>	<b>2 393 443</b>	<b>771 151</b>	<b>168 549</b>	<b>30 472</b>
	Firms operated for the entire year	7 384	7 818	2 292 870	746 833	164 505	29 475
	Firms with less than 5 employees	5 264	5 285	1 112 462	256 024	55 949	12 163
	Firms with 5 to 9 employees	1 666	1 792	724 019	277 929	61 558	10 360
	Firms with 10 to 19 employees	382	541	320 921	147 389	31 793	4 787
	Firms with 20 to 49 employees	64	165	107 193	53 509	12 323	1 635
	Firms with 50 to 99 employees	8	35	28 275	11 982	2 882	530
	Firms with 100 to 249 employees	—	—	—	—	—	—
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	842	844	100 573	24 318	4 044	997
621399	Offices of all other miscellaneous health practitioners						
	<b>All firms</b>	<b>5 637</b>	<b>5 835</b>	<b>1 768 075</b>	<b>701 670</b>	<b>153 244</b>	<b>24 912</b>
	Firms operated for the entire year	4 301	4 494	1 613 094	656 999	146 204	23 502
	Firms with less than 5 employees	3 169	3 172	503 134	166 828	35 420	5 738
	Firms with 5 to 9 employees	656	676	314 541	135 533	28 636	4 231
	Firms with 10 to 19 employees	303	326	244 771	115 466	25 780	3 906
	Firms with 20 to 49 employees	119	146	178 173	81 875	18 514	3 432
	Firms with 50 to 99 employees	38	72	115 955	61 412	14 337	2 679
	Firms with 100 to 249 employees	13	32	76 080	33 960	8 075	1 861
	Firms with 250 to 499 employees	2	69	D	D	D	f
	Firms with 500 to 999 employees	1	1	D	D	D	f
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	1 336	1 341	154 981	44 671	7 040	1 410

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
6214	Outpatient care centers						
	<b>All firms</b> .....	<b>6 866</b>	<b>11 828</b>	<b>17 306 497</b>	<b>5 501 909</b>	<b>1 278 154</b>	<b>173 809</b>
	Firms operated for the entire year .....	5 315	10 247	16 789 227	5 316 725	1 241 233	168 529
	Firms with less than 5 employees .....	2 012	2 017	564 498	159 007	30 171	4 319
	Firms with 5 to 9 employees .....	1 118	1 164	747 621	278 300	59 647	7 638
	Firms with 10 to 19 employees .....	1 003	1 088	1 249 249	484 050	106 407	13 572
	Firms with 20 to 49 employees .....	779	1 096	2 077 772	718 080	164 233	23 610
	Firms with 50 to 99 employees .....	233	558	1 527 430	489 299	114 117	16 000
	Firms with 100 to 249 employees .....	115	567	1 293 801	472 612	106 620	16 455
	Firms with 250 to 499 employees .....	28	465	1 041 833	381 620	89 092	9 840
	Firms with 500 to 999 employees .....	9	79	513 271	177 597	39 795	5 621
	Firms with 1,000 employees or more .....	18	3 213	7 773 752	2 156 160	531 151	71 474
	Firms not operated for the entire year .....	1 551	1 581	517 270	185 184	36 921	5 280
62141	Family planning centers						
	<b>All firms</b> .....	<b>356</b>	<b>443</b>	<b>277 683</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	Firms operated for the entire year .....	274	361	265 136	91 347	20 475	3 834
	Firms with less than 5 employees .....	92	92	16 880	4 991	819	210
	Firms with 5 to 9 employees .....	55	57	23 827	8 189	1 708	376
	Firms with 10 to 19 employees .....	76	80	67 539	21 543	4 651	1 035
	Firms with 20 to 49 employees .....	42	70	79 739	29 262	6 489	1 226
	Firms with 50 to 99 employees .....	8	35	D	D	D	f
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	1	27	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	82	82	12 547	4 047	880	188
621410	Family planning centers						
	<b>All firms</b> .....	<b>356</b>	<b>443</b>	<b>277 683</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	Firms operated for the entire year .....	274	361	265 136	91 347	20 475	3 834
	Firms with less than 5 employees .....	92	92	16 880	4 991	819	210
	Firms with 5 to 9 employees .....	55	57	23 827	8 189	1 708	376
	Firms with 10 to 19 employees .....	76	80	67 539	21 543	4 651	1 035
	Firms with 20 to 49 employees .....	42	70	79 739	29 262	6 489	1 226
	Firms with 50 to 99 employees .....	8	35	D	D	D	f
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	1	27	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	82	82	12 547	4 047	880	188
62142	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>2 125</b>	<b>2 648</b>	<b>1 503 605</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	Firms operated for the entire year .....	1 519	2 038	1 406 215	544 535	127 161	21 867
	Firms with less than 5 employees .....	814	819	140 283	39 927	8 210	1 637
	Firms with 5 to 9 employees .....	282	296	134 836	47 149	9 969	1 921
	Firms with 10 to 19 employees .....	201	232	166 122	65 383	15 325	2 673
	Firms with 20 to 49 employees .....	143	253	278 485	123 312	27 865	4 368
	Firms with 50 to 99 employees .....	50	114	182 970	84 423	20 124	3 537
	Firms with 100 to 249 employees .....	21	154	134 008	61 304	13 794	2 971
	Firms with 250 to 499 employees .....	4	81	123 634	48 395	9 509	1 555
	Firms with 500 to 999 employees .....	4	89	245 877	74 642	22 365	3 205
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	606	610	97 390	34 602	6 750	1 134
621420	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>2 125</b>	<b>2 648</b>	<b>1 503 605</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	Firms operated for the entire year .....	1 519	2 038	1 406 215	544 535	127 161	21 867
	Firms with less than 5 employees .....	814	819	140 283	39 927	8 210	1 637
	Firms with 5 to 9 employees .....	282	296	134 836	47 149	9 969	1 921
	Firms with 10 to 19 employees .....	201	232	166 122	65 383	15 325	2 673
	Firms with 20 to 49 employees .....	143	253	278 485	123 312	27 865	4 368
	Firms with 50 to 99 employees .....	50	114	182 970	84 423	20 124	3 537
	Firms with 100 to 249 employees .....	21	154	134 008	61 304	13 794	2 971
	Firms with 250 to 499 employees .....	4	81	123 634	48 395	9 509	1 555
	Firms with 500 to 999 employees .....	4	89	245 877	74 642	22 365	3 205
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	606	610	97 390	34 602	6 750	1 134
62149	Other outpatient care centers						
	<b>All firms</b> .....	<b>4 431</b>	<b>8 737</b>	<b>15 525 209</b>	<b>4 827 378</b>	<b>1 122 888</b>	<b>146 786</b>
	Firms operated for the entire year .....	3 563	7 843	15 111 957	4 678 324	1 092 753	142 711
	Firms with less than 5 employees .....	1 113	1 113	408 716	114 648	21 297	2 488
	Firms with 5 to 9 employees .....	787	814	592 340	224 294	48 220	5 389
	Firms with 10 to 19 employees .....	735	789	1 023 613	399 507	87 139	9 975
	Firms with 20 to 49 employees .....	607	806	1 778 557	584 342	134 287	18 456
	Firms with 50 to 99 employees .....	181	422	D	D	D	j
	Firms with 100 to 249 employees .....	91	365	1 109 465	395 053	89 863	12 841
	Firms with 250 to 499 employees .....	24	366	D	D	D	i
	Firms with 500 to 999 employees .....	7	65	440 317	143 499	31 538	4 256
	Firms with 1,000 employees or more .....	18	3 103	7 532 001	2 083 174	509 090	68 887
	Firms not operated for the entire year .....	868	894	413 252	149 054	30 135	4 075

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621491	HMO medical centers						
	<b>All firms</b> .....	<b>26</b>	<b>262</b>	<b>1 709 323</b>	<b>419 527</b>	<b>111 139</b>	<b>11 029</b>
	Firms operated for the entire year .....	25	261	D	D	D	j
	Firms with less than 5 employees .....	1	1	D	D	D	a
	Firms with 5 to 9 employees .....	1	1	D	D	D	a
	Firms with 10 to 19 employees .....	4	4	15 213	3 076	712	54
	Firms with 20 to 49 employees .....	6	12	47 235	7 763	1 878	193
	Firms with 50 to 99 employees .....	3	21	D	D	D	c
	Firms with 100 to 249 employees .....	3	9	31 331	15 830	3 893	399
	Firms with 250 to 499 employees .....	2	28	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	5	185	1 281 382	345 779	92 776	9 453
	Firms not operated for the entire year .....	1	1	D	D	D	a
621492	Kidney dialysis centers						
	<b>All firms</b> .....	<b>440</b>	<b>1 953</b>	<b>4 310 817</b>	<b>1 147 692</b>	<b>260 780</b>	<b>38 503</b>
	Firms operated for the entire year .....	361	1 873	4 260 341	1 131 306	255 580	37 702
	Firms with less than 5 employees .....	41	41	16 485	3 296	654	106
	Firms with 5 to 9 employees .....	56	58	42 429	13 192	2 816	392
	Firms with 10 to 19 employees .....	74	76	105 385	29 935	6 775	1 002
	Firms with 20 to 49 employees .....	126	156	391 095	116 585	26 430	3 963
	Firms with 50 to 99 employees .....	38	84	254 572	80 662	17 437	2 575
	Firms with 100 to 249 employees .....	14	74	223 301	63 168	14 353	1 902
	Firms with 250 to 499 employees .....	6	67	175 023	56 595	13 323	2 049
	Firms with 500 to 999 employees .....	1	26	D	D	D	f
	Firms with 1,000 employees or more .....	5	1 291	D	D	D	j
	Firms not operated for the entire year .....	79	80	50 476	16 386	5 200	801
621493	Freestanding ambulatory surgical & emergency centers						
	<b>All firms</b> .....	<b>1 539</b>	<b>2 089</b>	<b>4 088 108</b>	<b>1 262 848</b>	<b>283 612</b>	<b>34 295</b>
	Firms operated for the entire year .....	1 271	1 819	3 949 538	1 221 290	276 565	33 454
	Firms with less than 5 employees .....	309	309	182 016	48 909	9 323	661
	Firms with 5 to 9 employees .....	282	284	286 935	123 553	26 321	1 986
	Firms with 10 to 19 employees .....	338	354	552 154	227 868	48 985	4 617
	Firms with 20 to 49 employees .....	257	307	863 044	263 123	60 878	7 714
	Firms with 50 to 99 employees .....	54	81	414 683	91 294	21 431	3 351
	Firms with 100 to 249 employees .....	26	124	362 543	115 092	26 298	3 579
	Firms with 250 to 499 employees .....	3	45	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	2	315	D	D	D	j
	Firms not operated for the entire year .....	268	270	138 570	41 558	7 047	841
621498	All other outpatient care centers						
	<b>All firms</b> .....	<b>2 469</b>	<b>4 433</b>	<b>5 416 961</b>	<b>1 997 311</b>	<b>467 357</b>	<b>62 959</b>
	Firms operated for the entire year .....	1 945	3 886	D	D	D	i
	Firms with less than 5 employees .....	765	766	D	D	D	g
	Firms with 5 to 9 employees .....	451	473	D	D	D	h
	Firms with 10 to 19 employees .....	333	380	379 115	147 477	32 726	4 506
	Firms with 20 to 49 employees .....	234	354	531 193	218 980	50 002	7 116
	Firms with 50 to 99 employees .....	83	220	D	D	D	i
	Firms with 100 to 249 employees .....	52	189	557 118	216 275	49 248	7 567
	Firms with 250 to 499 employees .....	14	213	D	D	D	h
	Firms with 500 to 999 employees .....	6	28	D	D	D	h
	Firms with 1,000 employees or more .....	7	1 263	D	D	D	j
	Firms not operated for the entire year .....	524	547	D	D	D	g
6215	Medical & diagnostic laboratories						
	<b>All firms</b> .....	<b>6 055</b>	<b>9 076</b>	<b>16 317 096</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	Firms operated for the entire year .....	5 085	8 093	15 802 158	5 277 293	1 218 942	148 211
	Firms with less than 5 employees .....	2 055	2 063	663 173	209 285	40 061	4 609
	Firms with 5 to 9 employees .....	1 190	1 223	1 121 842	382 028	76 333	7 995
	Firms with 10 to 19 employees .....	849	927	1 452 014	509 216	106 021	11 454
	Firms with 20 to 49 employees .....	587	799	1 880 848	716 457	156 038	17 859
	Firms with 50 to 99 employees .....	230	529	1 659 562	611 698	138 166	15 728
	Firms with 100 to 249 employees .....	100	409	1 450 852	498 455	117 795	15 417
	Firms with 250 to 499 employees .....	50	346	1 644 714	498 974	125 071	16 927
	Firms with 500 to 999 employees .....	14	358	643 191	242 421	61 826	8 818
	Firms with 1,000 employees or more .....	10	1 439	5 285 962	1 608 759	397 631	49 404
	Firms not operated for the entire year .....	970	983	514 938	124 456	27 137	3 127
62151	Medical & diagnostic laboratories						
	<b>All firms</b> .....	<b>6 055</b>	<b>9 076</b>	<b>16 317 096</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	Firms operated for the entire year .....	5 085	8 093	15 802 158	5 277 293	1 218 942	148 211
	Firms with less than 5 employees .....	2 055	2 063	663 173	209 285	40 061	4 609
	Firms with 5 to 9 employees .....	1 190	1 223	1 121 842	382 028	76 333	7 995
	Firms with 10 to 19 employees .....	849	927	1 452 014	509 216	106 021	11 454
	Firms with 20 to 49 employees .....	587	799	1 880 848	716 457	156 038	17 859
	Firms with 50 to 99 employees .....	230	529	1 659 562	611 698	138 166	15 728
	Firms with 100 to 249 employees .....	100	409	1 450 852	498 455	117 795	15 417
	Firms with 250 to 499 employees .....	50	346	1 644 714	498 974	125 071	16 927
	Firms with 500 to 999 employees .....	14	358	643 191	242 421	61 826	8 818
	Firms with 1,000 employees or more .....	10	1 439	5 285 962	1 608 759	397 631	49 404
	Firms not operated for the entire year .....	970	983	514 938	124 456	27 137	3 127

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621511	Medical laboratories						
	<b>All firms</b> .....	<b>2 777</b>	<b>4 655</b>	<b>10 443 452</b>	<b>3 519 456</b>	<b>835 582</b>	<b>107 474</b>
	Firms operated for the entire year .....	2 343	4 214	10 294 088	3 470 170	824 527	105 788
	Firms with less than 5 employees .....	889	894	256 239	87 642	16 500	2 009
	Firms with 5 to 9 employees .....	527	538	362 495	149 015	29 584	3 512
	Firms with 10 to 19 employees .....	383	402	516 330	213 133	43 677	5 172
	Firms with 20 to 49 employees .....	303	340	832 328	335 662	73 989	9 215
	Firms with 50 to 99 employees .....	110	176	667 751	239 395	56 559	7 584
	Firms with 100 to 249 employees .....	70	181	934 479	326 746	78 262	11 309
	Firms with 250 to 499 employees .....	42	249	1 288 642	397 733	99 543	14 163
	Firms with 500 to 999 employees .....	12	371	D	D	D	i
	Firms with 1,000 employees or more .....	7	1 063	D	D	D	k
	Firms not operated for the entire year .....	434	441	149 364	49 286	11 055	1 686
621512	Diagnostic imaging centers						
	<b>All firms</b> .....	<b>3 328</b>	<b>4 421</b>	<b>5 873 644</b>	<b>1 882 293</b>	<b>410 497</b>	<b>43 864</b>
	Firms operated for the entire year .....	2 786	3 873	5 507 085	1 806 710	394 186	42 392
	Firms with less than 5 employees .....	1 175	1 182	413 863	122 543	23 729	2 627
	Firms with 5 to 9 employees .....	673	703	766 094	235 313	47 324	4 544
	Firms with 10 to 19 employees .....	475	531	944 059	300 107	63 248	6 379
	Firms with 20 to 49 employees .....	296	466	1 111 041	394 839	85 649	9 013
	Firms with 50 to 99 employees .....	119	345	960 472	366 557	79 844	8 093
	Firms with 100 to 249 employees .....	36	317	597 806	195 055	45 269	4 845
	Firms with 250 to 499 employees .....	6	63	255 189	72 074	18 853	1 965
	Firms with 500 to 999 employees .....	4	177	D	D	D	h
	Firms with 1,000 employees or more .....	2	89	D	D	D	g
	Firms not operated for the entire year .....	542	548	366 559	75 583	16 311	1 472
6216	Home health care services						
	<b>All firms</b> .....	<b>10 385</b>	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Firms operated for the entire year .....	8 058	13 948	20 740 624	10 594 129	2 554 140	660 740
	Firms with less than 5 employees .....	1 769	1 772	325 392	90 594	17 157	3 806
	Firms with 5 to 9 employees .....	960	965	364 515	137 461	26 722	6 425
	Firms with 10 to 19 employees .....	1 200	1 222	809 429	354 086	74 196	16 941
	Firms with 20 to 49 employees .....	1 982	2 103	2 326 788	1 248 211	287 722	63 312
	Firms with 50 to 99 employees .....	1 147	1 397	2 383 731	1 346 950	318 791	78 931
	Firms with 100 to 249 employees .....	665	1 224	2 639 794	1 494 341	355 503	99 379
	Firms with 250 to 499 employees .....	191	662	1 793 158	965 328	235 441	65 487
	Firms with 500 to 999 employees .....	79	614	1 565 110	830 087	208 798	56 017
	Firms with 1,000 employees or more .....	65	3 989	8 532 707	4 127 071	1 029 810	270 442
	Firms not operated for the entire year .....	2 327	2 367	733 400	346 835	81 530	20 765
62161	Home health care services						
	<b>All firms</b> .....	<b>10 385</b>	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Firms operated for the entire year .....	8 058	13 948	20 740 624	10 594 129	2 554 140	660 740
	Firms with less than 5 employees .....	1 769	1 772	325 392	90 594	17 157	3 806
	Firms with 5 to 9 employees .....	960	965	364 515	137 461	26 722	6 425
	Firms with 10 to 19 employees .....	1 200	1 222	809 429	354 086	74 196	16 941
	Firms with 20 to 49 employees .....	1 982	2 103	2 326 788	1 248 211	287 722	63 312
	Firms with 50 to 99 employees .....	1 147	1 397	2 383 731	1 346 950	318 791	78 931
	Firms with 100 to 249 employees .....	665	1 224	2 639 794	1 494 341	355 503	99 379
	Firms with 250 to 499 employees .....	191	662	1 793 158	965 328	235 441	65 487
	Firms with 500 to 999 employees .....	79	614	1 565 110	830 087	208 798	56 017
	Firms with 1,000 employees or more .....	65	3 989	8 532 707	4 127 071	1 029 810	270 442
	Firms not operated for the entire year .....	2 327	2 367	733 400	346 835	81 530	20 765
621610	Home health care services						
	<b>All firms</b> .....	<b>10 385</b>	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Firms operated for the entire year .....	8 058	13 948	20 740 624	10 594 129	2 554 140	660 740
	Firms with less than 5 employees .....	1 769	1 772	325 392	90 594	17 157	3 806
	Firms with 5 to 9 employees .....	960	965	364 515	137 461	26 722	6 425
	Firms with 10 to 19 employees .....	1 200	1 222	809 429	354 086	74 196	16 941
	Firms with 20 to 49 employees .....	1 982	2 103	2 326 788	1 248 211	287 722	63 312
	Firms with 50 to 99 employees .....	1 147	1 397	2 383 731	1 346 950	318 791	78 931
	Firms with 100 to 249 employees .....	665	1 224	2 639 794	1 494 341	355 503	99 379
	Firms with 250 to 499 employees .....	191	662	1 793 158	965 328	235 441	65 487
	Firms with 500 to 999 employees .....	79	614	1 565 110	830 087	208 798	56 017
	Firms with 1,000 employees or more .....	65	3 989	8 532 707	4 127 071	1 029 810	270 442
	Firms not operated for the entire year .....	2 327	2 367	733 400	346 835	81 530	20 765
6219	Other ambulatory health care services						
	<b>All firms</b> .....	<b>3 068</b>	<b>4 468</b>	<b>6 521 189</b>	<b>2 474 625</b>	<b>590 387</b>	<b>118 219</b>
	Firms operated for the entire year .....	2 514	3 909	6 354 802	2 417 153	575 783	115 136
	Firms with less than 5 employees .....	775	779	225 608	42 488	8 834	1 665
	Firms with 5 to 9 employees .....	420	436	249 525	65 793	14 813	2 856
	Firms with 10 to 19 employees .....	455	483	354 110	119 107	27 603	6 297
	Firms with 20 to 49 employees .....	527	640	786 007	316 427	73 052	16 112
	Firms with 50 to 99 employees .....	190	310	594 271	249 988	57 198	12 920
	Firms with 100 to 249 employees .....	104	263	851 348	346 281	83 204	15 089
	Firms with 250 to 499 employees .....	27	146	590 782	213 733	50 348	9 390
	Firms with 500 to 999 employees .....	8	137	D	D	D	i
	Firms with 1,000 employees or more .....	8	715	D	D	D	k
	Firms not operated for the entire year .....	554	559	166 387	57 472	14 604	3 083

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
62191	Ambulance services						
	<b>All firms</b> .....	<b>1 787</b>	<b>2 453</b>	<b>4 206 729</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	Firms operated for the entire year .....	1 468	2 130	4 108 851	1 764 169	422 696	87 803
	Firms with less than 5 employees .....	258	259	49 052	9 959	2 096	583
	Firms with 5 to 9 employees .....	197	199	80 334	24 975	5 527	1 402
	Firms with 10 to 19 employees .....	315	327	177 939	69 043	15 262	4 415
	Firms with 20 to 49 employees .....	423	496	515 245	221 832	51 542	12 949
	Firms with 50 to 99 employees .....	162	247	449 458	203 805	46 328	10 984
	Firms with 100 to 249 employees .....	84	208	539 827	248 504	60 222	12 073
	Firms with 250 to 499 employees .....	22	90	436 887	173 751	40 508	7 496
	Firms with 500 to 999 employees .....	4	30	102 718	54 952	13 601	3 182
	Firms with 1,000 employees or more .....	3	274	1 757 391	757 348	187 610	34 719
	Firms not operated for the entire year .....	319	323	97 878	39 164	9 564	2 251
621910	Ambulance services						
	<b>All firms</b> .....	<b>1 787</b>	<b>2 453</b>	<b>4 206 729</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	Firms operated for the entire year .....	1 468	2 130	4 108 851	1 764 169	422 696	87 803
	Firms with less than 5 employees .....	258	259	49 052	9 959	2 096	583
	Firms with 5 to 9 employees .....	197	199	80 334	24 975	5 527	1 402
	Firms with 10 to 19 employees .....	315	327	177 939	69 043	15 262	4 415
	Firms with 20 to 49 employees .....	423	496	515 245	221 832	51 542	12 949
	Firms with 50 to 99 employees .....	162	247	449 458	203 805	46 328	10 984
	Firms with 100 to 249 employees .....	84	208	539 827	248 504	60 222	12 073
	Firms with 250 to 499 employees .....	22	90	436 887	173 751	40 508	7 496
	Firms with 500 to 999 employees .....	4	30	102 718	54 952	13 601	3 182
	Firms with 1,000 employees or more .....	3	274	1 757 391	757 348	187 610	34 719
	Firms not operated for the entire year .....	319	323	97 878	39 164	9 564	2 251
62199	All other ambulatory health care services						
	<b>All firms</b> .....	<b>1 284</b>	<b>2 015</b>	<b>2 314 460</b>	<b>671 292</b>	<b>158 127</b>	<b>28 165</b>
	Firms operated for the entire year .....	1 049	1 779	2 245 951	652 984	153 087	27 333
	Firms with less than 5 employees .....	518	521	176 855	32 634	6 755	1 086
	Firms with 5 to 9 employees .....	224	238	169 792	40 988	9 325	1 462
	Firms with 10 to 19 employees .....	141	157	176 958	50 313	12 395	1 895
	Firms with 20 to 49 employees .....	103	142	269 374	94 176	21 417	3 142
	Firms with 50 to 99 employees .....	30	64	174 929	49 535	11 601	2 059
	Firms with 100 to 249 employees .....	19	53	281 106	94 320	22 234	2 889
	Firms with 250 to 499 employees .....	5	56	153 895	39 982	9 840	1 894
	Firms with 500 to 999 employees .....	4	107	D	D	D	h
	Firms with 1,000 employees or more .....	5	441	D	D	D	i
	Firms not operated for the entire year .....	235	236	68 509	18 308	5 040	832
621991	Blood & organ banks						
	<b>All firms</b> .....	<b>227</b>	<b>504</b>	<b>1 017 082</b>	<b>242 944</b>	<b>58 832</b>	<b>10 266</b>
	Firms operated for the entire year .....	173	449	986 531	238 034	57 661	9 973
	Firms with less than 5 employees .....	53	54	50 765	3 673	1 756	99
	Firms with 5 to 9 employees .....	37	40	24 388	8 020	1 778	242
	Firms with 10 to 19 employees .....	35	37	54 710	14 789	4 091	470
	Firms with 20 to 49 employees .....	21	30	72 390	19 093	4 300	636
	Firms with 50 to 99 employees .....	10	20	37 809	12 592	3 132	708
	Firms with 100 to 249 employees .....	9	38	218 356	59 444	13 584	1 504
	Firms with 250 to 499 employees .....	4	49	D	D	D	g
	Firms with 500 to 999 employees .....	2	86	D	D	D	g
	Firms with 1,000 employees or more .....	2	95	D	D	D	h
	Firms not operated for the entire year .....	54	55	30 551	4 910	1 171	293
621999	All other miscellaneous ambulatory health care services						
	<b>All firms</b> .....	<b>1 061</b>	<b>1 511</b>	<b>1 297 378</b>	<b>428 348</b>	<b>99 295</b>	<b>17 899</b>
	Firms operated for the entire year .....	880	1 330	1 259 420	414 950	95 426	17 360
	Firms with less than 5 employees .....	466	468	126 130	28 989	6 005	988
	Firms with 5 to 9 employees .....	187	198	145 404	32 968	7 547	1 220
	Firms with 10 to 19 employees .....	107	121	122 640	35 636	8 337	1 436
	Firms with 20 to 49 employees .....	83	113	198 369	75 345	17 171	2 531
	Firms with 50 to 99 employees .....	21	53	141 930	37 995	8 766	1 432
	Firms with 100 to 249 employees .....	10	15	68 528	37 629	9 284	1 398
	Firms with 250 to 499 employees .....	1	7	D	D	D	e
	Firms with 500 to 999 employees .....	2	9	D	D	D	g
	Firms with 1,000 employees or more .....	3	346	D	D	D	i
	Firms not operated for the entire year .....	181	181	37 958	13 398	3 869	539
<b>622</b>	<b>Hospitals</b>						
	<b>All firms</b> .....	<b>364</b>	<b>1 345</b>	<b>40 146 379</b>	<b>13 885 808</b>	<b>3 407 896</b>	<b>511 584</b>
	Firms operated for the entire year .....	330	1 305	39 695 181	13 720 527	3 378 244	507 006
	Firms with less than 5 employees .....	2	2	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	2	3	D	D	D	b
	Firms with 20 to 49 employees .....	10	10	30 077	10 023	2 190	365
	Firms with 50 to 99 employees .....	63	65	294 921	113 526	24 950	4 624
	Firms with 100 to 249 employees .....	127	135	1 169 836	484 131	118 743	19 860
	Firms with 250 to 499 employees .....	53	64	1 257 371	490 563	118 026	18 302
	Firms with 500 to 999 employees .....	43	81	2 222 674	867 086	211 580	29 075
	Firms with 1,000 employees or more .....	30	945	34 715 121	11 753 087	2 902 634	434 744
	Firms not operated for the entire year .....	34	40	451 198	165 281	29 652	4 578

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
6221	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>192</b>	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Firms operated for the entire year .....	174	774	33 782 805	11 415 361	2 810 231	417 695
	Firms with less than 5 employees .....	—	—	—	—	—	—
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	—	—	—	—	—	—
	Firms with 20 to 49 employees .....	4	4	6 614	2 795	639	140
	Firms with 50 to 99 employees .....	25	25	104 765	39 858	9 922	1 825
	Firms with 100 to 249 employees .....	61	62	583 350	225 809	56 687	9 429
	Firms with 250 to 499 employees .....	32	35	795 889	295 467	71 538	11 373
	Firms with 500 to 999 employees .....	29	39	1 624 612	610 872	148 500	19 772
	Firms with 1,000 employees or more .....	23	609	30 667 575	10 240 560	2 522 945	375 156
	Firms not operated for the entire year .....	18	18	429 698	154 852	25 063	3 562
62211	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>192</b>	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Firms operated for the entire year .....	174	774	33 782 805	11 415 361	2 810 231	417 695
	Firms with less than 5 employees .....	—	—	—	—	—	—
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	—	—	—	—	—	—
	Firms with 20 to 49 employees .....	4	4	6 614	2 795	639	140
	Firms with 50 to 99 employees .....	25	25	104 765	39 858	9 922	1 825
	Firms with 100 to 249 employees .....	61	62	583 350	225 809	56 687	9 429
	Firms with 250 to 499 employees .....	32	35	795 889	295 467	71 538	11 373
	Firms with 500 to 999 employees .....	29	39	1 624 612	610 872	148 500	19 772
	Firms with 1,000 employees or more .....	23	609	30 667 575	10 240 560	2 522 945	375 156
	Firms not operated for the entire year .....	18	18	429 698	154 852	25 063	3 562
622110	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>192</b>	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Firms operated for the entire year .....	174	774	33 782 805	11 415 361	2 810 231	417 695
	Firms with less than 5 employees .....	—	—	—	—	—	—
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	—	—	—	—	—	—
	Firms with 20 to 49 employees .....	4	4	6 614	2 795	639	140
	Firms with 50 to 99 employees .....	25	25	104 765	39 858	9 922	1 825
	Firms with 100 to 249 employees .....	61	62	583 350	225 809	56 687	9 429
	Firms with 250 to 499 employees .....	32	35	795 889	295 467	71 538	11 373
	Firms with 500 to 999 employees .....	29	39	1 624 612	610 872	148 500	19 772
	Firms with 1,000 employees or more .....	23	609	30 667 575	10 240 560	2 522 945	375 156
	Firms not operated for the entire year .....	18	18	429 698	154 852	25 063	3 562
6221102	General medical & surgical hospitals (except government)						
	<b>All firms</b> .....	<b>192</b>	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Firms operated for the entire year .....	174	774	33 782 805	11 415 361	2 810 231	417 695
	Firms with less than 5 employees .....	—	—	—	—	—	—
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	—	—	—	—	—	—
	Firms with 20 to 49 employees .....	4	4	6 614	2 795	639	140
	Firms with 50 to 99 employees .....	25	25	104 765	39 858	9 922	1 825
	Firms with 100 to 249 employees .....	61	62	583 350	225 809	56 687	9 429
	Firms with 250 to 499 employees .....	32	35	795 889	295 467	71 538	11 373
	Firms with 500 to 999 employees .....	29	39	1 624 612	610 872	148 500	19 772
	Firms with 1,000 employees or more .....	23	609	30 667 575	10 240 560	2 522 945	375 156
	Firms not operated for the entire year .....	18	18	429 698	154 852	25 063	3 562
6222	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>136</b>	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Firms operated for the entire year .....	122	369	3 293 519	1 315 254	327 919	52 803
	Firms with less than 5 employees .....	1	2	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	2	3	D	D	D	b
	Firms with 20 to 49 employees .....	2	2	D	D	D	b
	Firms with 50 to 99 employees .....	25	25	117 368	49 751	10 591	1 843
	Firms with 100 to 249 employees .....	59	63	483 238	224 698	56 040	9 297
	Firms with 250 to 499 employees .....	16	22	318 629	144 481	35 135	5 330
	Firms with 500 to 999 employees .....	7	29	319 994	141 745	36 434	5 229
	Firms with 1,000 employees or more .....	10	223	2 038 856	750 307	189 049	30 994
	Firms not operated for the entire year .....	14	20	75 042	30 572	8 019	1 440
62221	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>136</b>	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Firms operated for the entire year .....	122	369	3 293 519	1 315 254	327 919	52 803
	Firms with less than 5 employees .....	1	2	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	2	3	D	D	D	b
	Firms with 20 to 49 employees .....	2	2	D	D	D	b
	Firms with 50 to 99 employees .....	25	25	117 368	49 751	10 591	1 843
	Firms with 100 to 249 employees .....	59	63	483 238	224 698	56 040	9 297
	Firms with 250 to 499 employees .....	16	22	318 629	144 481	35 135	5 330
	Firms with 500 to 999 employees .....	7	29	319 994	141 745	36 434	5 229
	Firms with 1,000 employees or more .....	10	223	2 038 856	750 307	189 049	30 994
	Firms not operated for the entire year .....	14	20	75 042	30 572	8 019	1 440

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
622210	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>136</b>	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Firms operated for the entire year .....	122	369	3 293 519	1 315 254	327 919	52 803
	Firms with less than 5 employees .....	1	2	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	2	3	D	D	D	b
	Firms with 20 to 49 employees .....	2	2	D	D	D	b
	Firms with 50 to 99 employees .....	25	25	117 368	49 751	10 591	1 843
	Firms with 100 to 249 employees .....	59	63	483 238	224 698	56 040	9 297
	Firms with 250 to 499 employees .....	16	22	318 629	144 481	35 135	5 330
	Firms with 500 to 999 employees .....	7	29	319 994	141 745	36 434	5 229
	Firms with 1,000 employees or more .....	10	223	2 038 856	750 307	189 049	30 994
	Firms not operated for the entire year .....	14	20	75 042	30 572	8 019	1 440
6222102	Psychiatric & substance abuse hospitals (except government)						
	<b>All firms</b> .....	<b>136</b>	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Firms operated for the entire year .....	122	369	3 293 519	1 315 254	327 919	52 803
	Firms with less than 5 employees .....	1	2	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	2	3	D	D	D	b
	Firms with 20 to 49 employees .....	2	2	D	D	D	b
	Firms with 50 to 99 employees .....	25	25	117 368	49 751	10 591	1 843
	Firms with 100 to 249 employees .....	59	63	483 238	224 698	56 040	9 297
	Firms with 250 to 499 employees .....	16	22	318 629	144 481	35 135	5 330
	Firms with 500 to 999 employees .....	7	29	319 994	141 745	36 434	5 229
	Firms with 1,000 employees or more .....	10	223	2 038 856	750 307	189 049	30 994
	Firms not operated for the entire year .....	14	20	75 042	30 572	8 019	1 440
6223	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>64</b>	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Firms operated for the entire year .....	58	158	2 553 853	966 159	235 445	35 783
	Firms with less than 5 employees .....	2	2	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	—	—	—	—	—	—
	Firms with 20 to 49 employees .....	5	5	D	D	D	c
	Firms with 50 to 99 employees .....	16	16	83 284	29 639	5 847	1 189
	Firms with 100 to 249 employees .....	16	17	191 092	69 689	15 501	2 606
	Firms with 250 to 499 employees .....	12	13	275 447	111 101	26 442	3 815
	Firms with 500 to 999 employees .....	3	7	128 251	55 465	12 220	1 861
	Firms with 1,000 employees or more .....	4	98	1 856 176	693 937	174 187	26 119
	Firms not operated for the entire year .....	6	6	11 462	3 610	1 219	301
62231	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>64</b>	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Firms operated for the entire year .....	58	158	2 553 853	966 159	235 445	35 783
	Firms with less than 5 employees .....	2	2	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	—	—	—	—	—	—
	Firms with 20 to 49 employees .....	5	5	D	D	D	c
	Firms with 50 to 99 employees .....	16	16	83 284	29 639	5 847	1 189
	Firms with 100 to 249 employees .....	16	17	191 092	69 689	15 501	2 606
	Firms with 250 to 499 employees .....	12	13	275 447	111 101	26 442	3 815
	Firms with 500 to 999 employees .....	3	7	128 251	55 465	12 220	1 861
	Firms with 1,000 employees or more .....	4	98	1 856 176	693 937	174 187	26 119
	Firms not operated for the entire year .....	6	6	11 462	3 610	1 219	301
622310	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>64</b>	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Firms operated for the entire year .....	58	158	2 553 853	966 159	235 445	35 783
	Firms with less than 5 employees .....	2	2	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	—	—	—	—	—	—
	Firms with 20 to 49 employees .....	5	5	D	D	D	c
	Firms with 50 to 99 employees .....	16	16	83 284	29 639	5 847	1 189
	Firms with 100 to 249 employees .....	16	17	191 092	69 689	15 501	2 606
	Firms with 250 to 499 employees .....	12	13	275 447	111 101	26 442	3 815
	Firms with 500 to 999 employees .....	3	7	128 251	55 465	12 220	1 861
	Firms with 1,000 employees or more .....	4	98	1 856 176	693 937	174 187	26 119
	Firms not operated for the entire year .....	6	6	11 462	3 610	1 219	301

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities</b>						
	<b>All firms</b> .....	<b>21 809</b>	<b>32 833</b>	<b>55 844 395</b>	<b>24 625 546</b>	<b>5 869 612</b>	<b>1 484 845</b>
	Firms operated for the entire year .....	18 011	28 855	54 344 823	23 991 468	5 734 916	1 447 778
	Firms with less than 5 employees .....	5 099	5 111	558 756	136 178	28 369	11 663
	Firms with 5 to 9 employees .....	2 722	2 747	593 071	202 803	46 348	18 255
	Firms with 10 to 19 employees .....	2 321	2 480	974 876	384 010	86 829	31 826
	Firms with 20 to 49 employees .....	2 540	3 106	2 671 387	1 113 050	258 442	82 061
	Firms with 50 to 99 employees .....	2 406	2 963	5 636 356	2 602 156	611 769	174 096
	Firms with 100 to 249 employees .....	2 330	3 827	13 182 150	6 005 923	1 429 084	350 405
	Firms with 250 to 499 employees .....	341	1 435	4 160 626	1 907 242	454 895	110 950
	Firms with 500 to 999 employees .....	130	1 137	3 360 172	1 489 362	355 787	90 552
	Firms with 1,000 employees or more .....	122	6 049	23 207 429	10 150 744	2 463 393	577 970
	Firms not operated for the entire year .....	3 798	3 978	1 499 572	634 078	134 696	37 067
6231	Nursing care facilities						
	<b>All firms</b> .....	<b>6 477</b>	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Firms operated for the entire year .....	5 609	11 515	43 523 757	19 748 589	4 744 048	1 136 007
	Firms with less than 5 employees .....	350	357	43 775	15 175	2 257	744
	Firms with 5 to 9 employees .....	172	174	43 706	16 809	3 775	1 146
	Firms with 10 to 19 employees .....	176	192	106 599	40 327	8 560	2 430
	Firms with 20 to 49 employees .....	685	712	791 062	385 359	90 225	25 119
	Firms with 50 to 99 employees .....	1 780	1 862	4 192 356	2 007 961	472 894	131 216
	Firms with 100 to 249 employees .....	1 969	2 247	11 250 458	5 164 710	1 229 031	294 834
	Firms with 250 to 499 employees .....	272	614	3 410 138	1 593 530	379 786	89 399
	Firms with 500 to 999 employees .....	105	659	2 780 291	1 274 779	306 132	75 030
	Firms with 1,000 employees or more .....	100	4 698	20 905 372	9 249 939	2 251 388	516 089
	Firms not operated for the entire year .....	868	1 002	961 489	444 587	99 007	24 516
62311	Nursing care facilities						
	<b>All firms</b> .....	<b>6 477</b>	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Firms operated for the entire year .....	5 609	11 515	43 523 757	19 748 589	4 744 048	1 136 007
	Firms with less than 5 employees .....	350	357	43 775	15 175	2 257	744
	Firms with 5 to 9 employees .....	172	174	43 706	16 809	3 775	1 146
	Firms with 10 to 19 employees .....	176	192	106 599	40 327	8 560	2 430
	Firms with 20 to 49 employees .....	685	712	791 062	385 359	90 225	25 119
	Firms with 50 to 99 employees .....	1 780	1 862	4 192 356	2 007 961	472 894	131 216
	Firms with 100 to 249 employees .....	1 969	2 247	11 250 458	5 164 710	1 229 031	294 834
	Firms with 250 to 499 employees .....	272	614	3 410 138	1 593 530	379 786	89 399
	Firms with 500 to 999 employees .....	105	659	2 780 291	1 274 779	306 132	75 030
	Firms with 1,000 employees or more .....	100	4 698	20 905 372	9 249 939	2 251 388	516 089
	Firms not operated for the entire year .....	868	1 002	961 489	444 587	99 007	24 516
623110	Nursing care facilities						
	<b>All firms</b> .....	<b>6 477</b>	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Firms operated for the entire year .....	5 609	11 515	43 523 757	19 748 589	4 744 048	1 136 007
	Firms with less than 5 employees .....	350	357	43 775	15 175	2 257	744
	Firms with 5 to 9 employees .....	172	174	43 706	16 809	3 775	1 146
	Firms with 10 to 19 employees .....	176	192	106 599	40 327	8 560	2 430
	Firms with 20 to 49 employees .....	685	712	791 062	385 359	90 225	25 119
	Firms with 50 to 99 employees .....	1 780	1 862	4 192 356	2 007 961	472 894	131 216
	Firms with 100 to 249 employees .....	1 969	2 247	11 250 458	5 164 710	1 229 031	294 834
	Firms with 250 to 499 employees .....	272	614	3 410 138	1 593 530	379 786	89 399
	Firms with 500 to 999 employees .....	105	659	2 780 291	1 274 779	306 132	75 030
	Firms with 1,000 employees or more .....	100	4 698	20 905 372	9 249 939	2 251 388	516 089
	Firms not operated for the entire year .....	868	1 002	961 489	444 587	99 007	24 516
6232	Residential mental retardation/health & substance abuse facility						
	<b>All firms</b> .....	<b>4 247</b>	<b>7 293</b>	<b>3 620 385</b>	<b>1 617 705</b>	<b>375 805</b>	<b>109 932</b>
	Firms operated for the entire year .....	3 499	6 530	3 443 942	1 548 915	360 677	105 356
	Firms with less than 5 employees .....	1 176	1 180	140 676	33 040	7 051	2 728
	Firms with 5 to 9 employees .....	663	677	162 808	55 014	12 545	4 478
	Firms with 10 to 19 employees .....	650	715	290 080	120 072	27 182	8 968
	Firms with 20 to 49 employees .....	551	936	549 643	251 174	57 800	17 254
	Firms with 50 to 99 employees .....	233	582	554 264	254 416	59 974	16 400
	Firms with 100 to 249 employees .....	176	1 008	903 067	434 042	102 102	27 439
	Firms with 250 to 499 employees .....	34	602	282 669	147 747	35 528	11 119
	Firms with 500 to 999 employees .....	13	383	290 085	133 077	30 036	8 166
	Firms with 1,000 employees or more .....	3	447	270 650	120 333	28 459	8 804
	Firms not operated for the entire year .....	748	763	176 443	68 790	15 128	4 576
62321	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>2 721</b>	<b>5 411</b>	<b>2 507 066</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	Firms operated for the entire year .....	2 215	4 900	2 420 013	1 118 801	258 210	79 278
	Firms with less than 5 employees .....	700	703	85 418	20 687	4 216	1 629
	Firms with 5 to 9 employees .....	402	410	93 106	33 036	7 457	2 711
	Firms with 10 to 19 employees .....	403	446	167 145	70 852	15 876	5 519
	Firms with 20 to 49 employees .....	349	638	332 110	160 285	36 708	11 261
	Firms with 50 to 99 employees .....	178	470	380 669	181 350	42 300	12 514
	Firms with 100 to 249 employees .....	142	946	682 487	335 394	78 368	22 353
	Firms with 250 to 499 employees .....	30	507	259 644	132 664	31 366	9 856
	Firms with 500 to 999 employees .....	9	349	D	D	D	i
	Firms with 1,000 employees or more .....	2	431	D	D	D	i
	Firms not operated for the entire year .....	506	511	87 053	38 164	9 956	3 169

See footnotes at end of table.

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NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
623210	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>2 721</b>	<b>5 411</b>	<b>2 507 066</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	Firms operated for the entire year .....	2 215	4 900	2 420 013	1 118 801	258 210	79 278
	Firms with less than 5 employees .....	700	703	85 418	20 687	4 216	1 629
	Firms with 5 to 9 employees .....	402	410	93 106	33 036	7 457	2 711
	Firms with 10 to 19 employees .....	403	446	167 145	70 852	15 876	5 519
	Firms with 20 to 49 employees .....	349	638	332 110	160 285	36 708	11 261
	Firms with 50 to 99 employees .....	178	470	380 669	181 350	42 300	12 514
	Firms with 100 to 249 employees .....	142	946	682 487	335 394	78 368	22 353
	Firms with 250 to 499 employees .....	30	507	259 644	132 664	31 366	9 856
	Firms with 500 to 999 employees .....	9	349	D	D	D	i
	Firms with 1,000 employees or more .....	2	431	D	D	D	i
	Firms not operated for the entire year .....	506	511	87 053	38 164	9 956	3 169
62322	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 545</b>	<b>1 882</b>	<b>1 113 319</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	Firms operated for the entire year .....	1 301	1 629	1 023 316	429 852	102 401	26 065
	Firms with less than 5 employees .....	477	478	55 275	12 361	2 837	1 102
	Firms with 5 to 9 employees .....	267	274	71 105	22 783	5 259	1 811
	Firms with 10 to 19 employees .....	250	272	123 945	49 610	11 448	3 487
	Firms with 20 to 49 employees .....	203	297	219 028	91 807	21 291	6 007
	Firms with 50 to 99 employees .....	58	127	177 990	75 170	18 100	4 061
	Firms with 100 to 249 employees .....	40	135	253 981	111 978	27 228	6 126
	Firms with 250 to 499 employees .....	3	16	D	D	D	g
	Firms with 500 to 999 employees .....	2	17	D	D	D	g
	Firms with 1,000 employees or more .....	1	13	D	D	D	g
	Firms not operated for the entire year .....	244	253	90 003	30 888	5 238	1 420
623220	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 545</b>	<b>1 882</b>	<b>1 113 319</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	Firms operated for the entire year .....	1 301	1 629	1 023 316	429 852	102 401	26 065
	Firms with less than 5 employees .....	477	478	55 275	12 361	2 837	1 102
	Firms with 5 to 9 employees .....	267	274	71 105	22 783	5 259	1 811
	Firms with 10 to 19 employees .....	250	272	123 945	49 610	11 448	3 487
	Firms with 20 to 49 employees .....	203	297	219 028	91 807	21 291	6 007
	Firms with 50 to 99 employees .....	58	127	177 990	75 170	18 100	4 061
	Firms with 100 to 249 employees .....	40	135	253 981	111 978	27 228	6 126
	Firms with 250 to 499 employees .....	3	16	D	D	D	g
	Firms with 500 to 999 employees .....	2	17	D	D	D	g
	Firms with 1,000 employees or more .....	1	13	D	D	D	g
	Firms not operated for the entire year .....	244	253	90 003	30 888	5 238	1 420
6233	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>10 279</b>	<b>11 637</b>	<b>7 087 953</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	Firms operated for the entire year .....	8 373	9 677	6 715 956	2 404 764	559 924	187 219
	Firms with less than 5 employees .....	3 201	3 203	337 621	78 745	17 031	7 355
	Firms with 5 to 9 employees .....	1 772	1 792	363 801	122 882	28 204	11 876
	Firms with 10 to 19 employees .....	1 428	1 477	556 313	213 275	48 840	19 502
	Firms with 20 to 49 employees .....	1 282	1 421	1 318 797	466 888	108 103	39 235
	Firms with 50 to 99 employees .....	415	542	949 483	363 099	84 814	28 372
	Firms with 100 to 249 employees .....	205	483	1 119 304	441 112	104 615	30 652
	Firms with 250 to 499 employees .....	44	233	590 021	220 210	52 364	14 861
	Firms with 500 to 999 employees .....	17	195	523 568	187 248	44 018	12 305
	Firms with 1,000 employees or more .....	9	331	957 048	311 305	71 935	23 061
	Firms not operated for the entire year .....	1 906	1 960	371 997	128 434	23 887	8 848
62331	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>10 279</b>	<b>11 637</b>	<b>7 087 953</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	Firms operated for the entire year .....	8 373	9 677	6 715 956	2 404 764	559 924	187 219
	Firms with less than 5 employees .....	3 201	3 203	337 621	78 745	17 031	7 355
	Firms with 5 to 9 employees .....	1 772	1 792	363 801	122 882	28 204	11 876
	Firms with 10 to 19 employees .....	1 428	1 477	556 313	213 275	48 840	19 502
	Firms with 20 to 49 employees .....	1 282	1 421	1 318 797	466 888	108 103	39 235
	Firms with 50 to 99 employees .....	415	542	949 483	363 099	84 814	28 372
	Firms with 100 to 249 employees .....	205	483	1 119 304	441 112	104 615	30 652
	Firms with 250 to 499 employees .....	44	233	590 021	220 210	52 364	14 861
	Firms with 500 to 999 employees .....	17	195	523 568	187 248	44 018	12 305
	Firms with 1,000 employees or more .....	9	331	957 048	311 305	71 935	23 061
	Firms not operated for the entire year .....	1 906	1 960	371 997	128 434	23 887	8 848
623311	Continuing care retirement communities						
	<b>All firms</b> .....	<b>1 298</b>	<b>1 713</b>	<b>2 540 584</b>	<b>1 008 636</b>	<b>236 844</b>	<b>69 733</b>
	Firms operated for the entire year .....	1 098	1 513	2 459 374	975 018	228 412	67 445
	Firms with less than 5 employees .....	176	176	17 864	4 646	1 023	405
	Firms with 5 to 9 employees .....	144	151	33 595	12 391	2 740	984
	Firms with 10 to 19 employees .....	192	196	81 771	33 507	7 323	2 705
	Firms with 20 to 49 employees .....	239	260	254 962	97 500	22 435	7 752
	Firms with 50 to 99 employees .....	176	200	401 581	169 278	39 592	12 446
	Firms with 100 to 249 employees .....	126	167	692 139	291 785	69 168	19 064
	Firms with 250 to 499 employees .....	29	146	369 915	145 241	34 670	9 465
	Firms with 500 to 999 employees .....	12	90	361 413	141 129	33 261	8 770
	Firms with 1,000 employees or more .....	4	127	246 134	79 541	18 200	5 854
	Firms not operated for the entire year .....	200	200	81 210	33 618	8 432	2 288

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
623312	Homes for the elderly						
	<b>All firms</b> .....	<b>9 019</b>	<b>9 924</b>	<b>4 547 369</b>	<b>1 524 562</b>	<b>346 967</b>	<b>126 334</b>
	Firms operated for the entire year .....	7 312	8 161	4 256 542	1 429 736	331 512	119 774
	Firms with less than 5 employees .....	3 026	3 028	319 837	74 140	16 018	6 951
	Firms with 5 to 9 employees .....	1 631	1 647	331 924	111 018	25 528	10 918
	Firms with 10 to 19 employees .....	1 243	1 289	478 041	180 886	41 769	16 886
	Firms with 20 to 49 employees .....	1 051	1 168	1 082 099	373 724	86 761	31 783
	Firms with 50 to 99 employees .....	245	349	556 983	200 541	46 680	16 350
	Firms with 100 to 249 employees .....	89	327	493 595	169 858	40 805	12 980
	Firms with 250 to 499 employees .....	18	100	243 449	85 155	19 853	6 396
	Firms with 500 to 999 employees .....	6	100	193 828	58 721	14 974	4 694
	Firms with 1,000 employees or more .....	3	153	556 786	175 693	39 124	12 816
	Firms not operated for the entire year .....	1 707	1 763	290 827	94 826	15 455	6 560
6239	Other residential care facilities						
	<b>All firms</b> .....	<b>1 147</b>	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Firms operated for the entire year .....	840	1 075	601 692	264 509	61 721	16 703
	Firms with less than 5 employees .....	396	397	39 685	10 251	2 266	894
	Firms with 5 to 9 employees .....	162	163	34 541	12 963	2 953	1 088
	Firms with 10 to 19 employees .....	118	139	50 669	21 425	4 851	1 621
	Firms with 20 to 49 employees .....	97	151	99 448	42 748	10 230	2 918
	Firms with 50 to 99 employees .....	39	80	86 050	38 988	8 811	2 594
	Firms with 100 to 249 employees .....	22	68	119 637	54 952	13 743	3 181
	Firms with 250 to 499 employees .....	5	53	D	D	D	g
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	24	D	D	D	h
	Firms not operated for the entire year .....	307	311	49 119	16 958	5 220	1 620
62399	Other residential care facilities						
	<b>All firms</b> .....	<b>1 147</b>	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Firms operated for the entire year .....	840	1 075	601 692	264 509	61 721	16 703
	Firms with less than 5 employees .....	396	397	39 685	10 251	2 266	894
	Firms with 5 to 9 employees .....	162	163	34 541	12 963	2 953	1 088
	Firms with 10 to 19 employees .....	118	139	50 669	21 425	4 851	1 621
	Firms with 20 to 49 employees .....	97	151	99 448	42 748	10 230	2 918
	Firms with 50 to 99 employees .....	39	80	86 050	38 988	8 811	2 594
	Firms with 100 to 249 employees .....	22	68	119 637	54 952	13 743	3 181
	Firms with 250 to 499 employees .....	5	53	D	D	D	g
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	24	D	D	D	h
	Firms not operated for the entire year .....	307	311	49 119	16 958	5 220	1 620
623990	Other residential care facilities						
	<b>All firms</b> .....	<b>1 147</b>	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Firms operated for the entire year .....	840	1 075	601 692	264 509	61 721	16 703
	Firms with less than 5 employees .....	396	397	39 685	10 251	2 266	894
	Firms with 5 to 9 employees .....	162	163	34 541	12 963	2 953	1 088
	Firms with 10 to 19 employees .....	118	139	50 669	21 425	4 851	1 621
	Firms with 20 to 49 employees .....	97	151	99 448	42 748	10 230	2 918
	Firms with 50 to 99 employees .....	39	80	86 050	38 988	8 811	2 594
	Firms with 100 to 249 employees .....	22	68	119 637	54 952	13 743	3 181
	Firms with 250 to 499 employees .....	5	53	D	D	D	g
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	24	D	D	D	h
	Firms not operated for the entire year .....	307	311	49 119	16 958	5 220	1 620
<b>624</b>	<b>Social assistance</b>						
	<b>All firms</b> .....	<b>49 145</b>	<b>56 691</b>	<b>12 599 112</b>	<b>5 765 673</b>	<b>1 342 968</b>	<b>491 060</b>
	Firms operated for the entire year .....	37 778	45 266	11 863 791	5 492 733	1 292 276	466 620
	Firms with less than 5 employees .....	17 829	17 850	1 361 032	428 732	95 258	37 476
	Firms with 5 to 9 employees .....	8 219	8 292	1 366 681	606 347	139 601	55 346
	Firms with 10 to 19 employees .....	7 041	7 416	2 202 007	1 073 243	249 305	94 452
	Firms with 20 to 49 employees .....	3 905	4 992	2 573 252	1 319 445	307 646	111 529
	Firms with 50 to 99 employees .....	536	1 388	927 651	476 742	110 756	35 371
	Firms with 100 to 249 employees .....	177	765	732 228	365 790	83 489	24 905
	Firms with 250 to 499 employees .....	39	546	381 497	185 606	43 832	13 077
	Firms with 500 to 999 employees .....	15	213	268 239	120 604	28 861	10 372
	Firms with 1,000 employees or more .....	17	3 804	2 051 204	916 224	233 528	84 092
	Firms not operated for the entire year .....	11 367	11 425	735 321	272 940	50 692	24 440
6241	Individual & family services						
	<b>All firms</b> .....	<b>8 992</b>	<b>9 843</b>	<b>2 636 231</b>	<b>1 112 505</b>	<b>245 447</b>	<b>68 772</b>
	Firms operated for the entire year .....	6 705	7 538	2 420 461	1 039 369	234 665	64 817
	Firms with less than 5 employees .....	4 391	4 404	485 571	143 827	31 039	8 177
	Firms with 5 to 9 employees .....	1 013	1 046	273 170	108 375	24 258	6 605
	Firms with 10 to 19 employees .....	663	765	355 321	155 586	35 403	8 921
	Firms with 20 to 49 employees .....	443	650	434 175	210 255	48 008	13 290
	Firms with 50 to 99 employees .....	110	296	253 392	123 494	28 042	7 412
	Firms with 100 to 249 employees .....	62	232	324 315	158 639	35 162	9 113
	Firms with 250 to 499 employees .....	17	101	142 574	76 218	17 802	5 951
	Firms with 500 to 999 employees .....	5	43	D	D	D	h
	Firms with 1,000 employees or more .....	1	1	D	D	D	g
	Firms not operated for the entire year .....	2 287	2 305	215 770	73 136	10 782	3 955

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
62411	Child & youth services						
	<b>All firms</b> .....	<b>1 508</b>	<b>1 648</b>	<b>539 369</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	Firms operated for the entire year .....	1 063	1 186	488 056	192 092	43 459	10 832
	Firms with less than 5 employees .....	622	623	79 715	22 721	4 754	1 225
	Firms with 5 to 9 employees .....	188	190	62 968	21 364	4 631	1 237
	Firms with 10 to 19 employees .....	126	144	80 800	30 397	6 937	1 712
	Firms with 20 to 49 employees .....	91	117	93 705	45 762	9 949	2 746
	Firms with 50 to 99 employees .....	21	43	43 909	21 414	5 112	1 245
	Firms with 100 to 249 employees .....	13	59	D	D	D	g
	Firms with 250 to 499 employees .....	2	10	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	445	462	51 313	18 004	1 851	678
624110	Child & youth services						
	<b>All firms</b> .....	<b>1 508</b>	<b>1 648</b>	<b>539 369</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	Firms operated for the entire year .....	1 063	1 186	488 056	192 092	43 459	10 832
	Firms with less than 5 employees .....	622	623	79 715	22 721	4 754	1 225
	Firms with 5 to 9 employees .....	188	190	62 968	21 364	4 631	1 237
	Firms with 10 to 19 employees .....	126	144	80 800	30 397	6 937	1 712
	Firms with 20 to 49 employees .....	91	117	93 705	45 762	9 949	2 746
	Firms with 50 to 99 employees .....	21	43	43 909	21 414	5 112	1 245
	Firms with 100 to 249 employees .....	13	59	D	D	D	g
	Firms with 250 to 499 employees .....	2	10	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	445	462	51 313	18 004	1 851	678
62412	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>2 658</b>	<b>2 976</b>	<b>807 258</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	Firms operated for the entire year .....	1 858	2 175	735 582	366 948	82 199	30 585
	Firms with less than 5 employees .....	940	941	92 707	28 482	5 704	1 945
	Firms with 5 to 9 employees .....	352	370	74 343	31 272	6 890	2 328
	Firms with 10 to 19 employees .....	249	279	94 973	46 109	10 265	3 316
	Firms with 20 to 49 employees .....	208	259	161 896	83 213	18 545	6 245
	Firms with 50 to 99 employees .....	63	131	99 540	55 399	12 569	4 389
	Firms with 100 to 249 employees .....	31	105	90 497	51 978	11 875	4 475
	Firms with 250 to 499 employees .....	12	78	92 195	50 952	12 013	4 427
	Firms with 500 to 999 employees .....	2	11	D	D	D	g
	Firms with 1,000 employees or more .....	1	1	D	D	D	g
	Firms not operated for the entire year .....	800	801	71 676	27 212	4 156	1 601
624120	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>2 658</b>	<b>2 976</b>	<b>807 258</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	Firms operated for the entire year .....	1 858	2 175	735 582	366 948	82 199	30 585
	Firms with less than 5 employees .....	940	941	92 707	28 482	5 704	1 945
	Firms with 5 to 9 employees .....	352	370	74 343	31 272	6 890	2 328
	Firms with 10 to 19 employees .....	249	279	94 973	46 109	10 265	3 316
	Firms with 20 to 49 employees .....	208	259	161 896	83 213	18 545	6 245
	Firms with 50 to 99 employees .....	63	131	99 540	55 399	12 569	4 389
	Firms with 100 to 249 employees .....	31	105	90 497	51 978	11 875	4 475
	Firms with 250 to 499 employees .....	12	78	92 195	50 952	12 013	4 427
	Firms with 500 to 999 employees .....	2	11	D	D	D	g
	Firms with 1,000 employees or more .....	1	1	D	D	D	g
	Firms not operated for the entire year .....	800	801	71 676	27 212	4 156	1 601
62419	Other individual & family services						
	<b>All firms</b> .....	<b>4 858</b>	<b>5 219</b>	<b>1 289 604</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	Firms operated for the entire year .....	3 816	4 177	1 196 823	480 329	109 007	23 400
	Firms with less than 5 employees .....	2 837	2 848	314 433	93 095	20 684	5 029
	Firms with 5 to 9 employees .....	485	495	140 329	57 775	13 110	3 124
	Firms with 10 to 19 employees .....	299	364	184 783	82 077	18 968	4 066
	Firms with 20 to 49 employees .....	141	245	180 582	81 766	19 606	4 218
	Firms with 50 to 99 employees .....	31	138	121 632	51 747	11 518	2 096
	Firms with 100 to 249 employees .....	19	65	D	D	D	h
	Firms with 250 to 499 employees .....	2	16	D	D	D	f
	Firms with 500 to 999 employees .....	2	6	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 042	1 042	92 781	27 920	4 775	1 676
624190	Other individual & family services						
	<b>All firms</b> .....	<b>4 858</b>	<b>5 219</b>	<b>1 289 604</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	Firms operated for the entire year .....	3 816	4 177	1 196 823	480 329	109 007	23 400
	Firms with less than 5 employees .....	2 837	2 848	314 433	93 095	20 684	5 029
	Firms with 5 to 9 employees .....	485	495	140 329	57 775	13 110	3 124
	Firms with 10 to 19 employees .....	299	364	184 783	82 077	18 968	4 066
	Firms with 20 to 49 employees .....	141	245	180 582	81 766	19 606	4 218
	Firms with 50 to 99 employees .....	31	138	121 632	51 747	11 518	2 096
	Firms with 100 to 249 employees .....	19	65	D	D	D	h
	Firms with 250 to 499 employees .....	2	16	D	D	D	f
	Firms with 500 to 999 employees .....	2	6	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 042	1 042	92 781	27 920	4 775	1 676

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
6242	Community food & housing/emergency & other relief services						
	<b>All firms</b> .....	<b>334</b>	<b>344</b>	<b>111 986</b>	<b>29 042</b>	<b>6 373</b>	<b>1 553</b>
	Firms operated for the entire year .....	242	252	94 000	25 773	5 820	1 441
	Firms with less than 5 employees .....	158	159	21 572	5 573	1 160	321
	Firms with 5 to 9 employees .....	46	47	17 720	5 050	1 221	304
	Firms with 10 to 19 employees .....	23	26	27 657	5 543	1 190	310
	Firms with 20 to 49 employees .....	13	18	D	D	D	e
	Firms with 50 to 99 employees .....	2	2	D	D	D	c
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	92	92	17 986	3 269	553	112
62421	Community food services						
	<b>All firms</b> .....	<b>94</b>	<b>95</b>	<b>17 984</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	Firms operated for the entire year .....	65	66	16 034	3 731	859	348
	Firms with less than 5 employees .....	44	44	4 092	971	235	86
	Firms with 5 to 9 employees .....	11	12	3 169	861	204	73
	Firms with 10 to 19 employees .....	6	6	4 574	872	174	73
	Firms with 20 to 49 employees .....	4	4	4 199	1 027	246	116
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	29	29	1 950	332	10	3
624210	Community food services						
	<b>All firms</b> .....	<b>94</b>	<b>95</b>	<b>17 984</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	Firms operated for the entire year .....	65	66	16 034	3 731	859	348
	Firms with less than 5 employees .....	44	44	4 092	971	235	86
	Firms with 5 to 9 employees .....	11	12	3 169	861	204	73
	Firms with 10 to 19 employees .....	6	6	4 574	872	174	73
	Firms with 20 to 49 employees .....	4	4	4 199	1 027	246	116
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	29	29	1 950	332	10	3
62422	Community housing services						
	<b>All firms</b> .....	<b>159</b>	<b>167</b>	<b>74 092</b>	<b>20 845</b>	<b>4 764</b>	<b>962</b>
	Firms operated for the entire year .....	119	127	62 679	18 649	4 237	864
	Firms with less than 5 employees .....	72	73	10 424	3 267	657	147
	Firms with 5 to 9 employees .....	24	24	9 183	3 217	820	163
	Firms with 10 to 19 employees .....	13	17	21 105	3 969	865	188
	Firms with 20 to 49 employees .....	8	11	D	D	D	c
	Firms with 50 to 99 employees .....	2	2	D	D	D	c
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	40	40	11 413	2 196	527	98
624221	Temporary shelters						
	<b>All firms</b> .....	<b>53</b>	<b>58</b>	<b>34 534</b>	<b>10 554</b>	<b>2 436</b>	<b>490</b>
	Firms operated for the entire year .....	41	46	29 459	9 834	2 244	418
	Firms with less than 5 employees .....	16	16	2 476	940	141	37
	Firms with 5 to 9 employees .....	12	12	6 060	1 689	480	89
	Firms with 10 to 19 employees .....	6	9	4 146	1 202	313	79
	Firms with 20 to 49 employees .....	6	8	D	D	D	c
	Firms with 50 to 99 employees .....	1	1	D	D	D	b
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	12	12	5 075	720	192	72
624229	Other community housing services						
	<b>All firms</b> .....	<b>106</b>	<b>109</b>	<b>39 558</b>	<b>10 291</b>	<b>2 328</b>	<b>472</b>
	Firms operated for the entire year .....	78	81	33 220	8 815	1 993	446
	Firms with less than 5 employees .....	56	57	7 948	2 327	516	110
	Firms with 5 to 9 employees .....	12	12	3 123	1 528	340	74
	Firms with 10 to 19 employees .....	7	8	16 959	2 767	552	109
	Firms with 20 to 49 employees .....	2	3	D	D	D	b
	Firms with 50 to 99 employees .....	1	1	D	D	D	b
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	28	28	6 338	1 476	335	26

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
62423	Emergency & other relief services						
	<b>All firms</b> .....	<b>82</b>	<b>82</b>	<b>19 910</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	Firms operated for the entire year .....	59	59	15 287	3 393	724	229
	Firms with less than 5 employees .....	42	42	7 056	1 335	268	88
	Firms with 5 to 9 employees .....	12	12	5 663	1 100	233	76
	Firms with 10 to 19 employees .....	5	5	2 568	958	223	65
	Firms with 20 to 49 employees .....	—	—	—	—	—	—
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	23	23	4 623	741	16	11
624230	Emergency & other relief services						
	<b>All firms</b> .....	<b>82</b>	<b>82</b>	<b>19 910</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	Firms operated for the entire year .....	59	59	15 287	3 393	724	229
	Firms with less than 5 employees .....	42	42	7 056	1 335	268	88
	Firms with 5 to 9 employees .....	12	12	5 663	1 100	233	76
	Firms with 10 to 19 employees .....	5	5	2 568	958	223	65
	Firms with 20 to 49 employees .....	—	—	—	—	—	—
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	23	23	4 623	741	16	11
6243	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>1 987</b>	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Firms operated for the entire year .....	1 657	2 206	1 389 175	657 273	153 188	31 076
	Firms with less than 5 employees .....	883	886	132 722	47 676	10 368	1 852
	Firms with 5 to 9 employees .....	332	348	122 056	55 335	12 854	2 195
	Firms with 10 to 19 employees .....	210	236	156 724	76 040	17 104	2 814
	Firms with 20 to 49 employees .....	146	233	196 605	102 712	23 530	4 415
	Firms with 50 to 99 employees .....	47	154	124 097	64 499	14 376	3 187
	Firms with 100 to 249 employees .....	27	64	118 166	62 855	14 873	3 819
	Firms with 250 to 499 employees .....	5	210	76 749	37 430	8 975	1 703
	Firms with 500 to 999 employees .....	3	15	D	D	D	g
	Firms with 1,000 employees or more .....	4	60	D	D	D	i
	Firms not operated for the entire year .....	330	343	43 094	18 411	4 754	928
62431	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>1 987</b>	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Firms operated for the entire year .....	1 657	2 206	1 389 175	657 273	153 188	31 076
	Firms with less than 5 employees .....	883	886	132 722	47 676	10 368	1 852
	Firms with 5 to 9 employees .....	332	348	122 056	55 335	12 854	2 195
	Firms with 10 to 19 employees .....	210	236	156 724	76 040	17 104	2 814
	Firms with 20 to 49 employees .....	146	233	196 605	102 712	23 530	4 415
	Firms with 50 to 99 employees .....	47	154	124 097	64 499	14 376	3 187
	Firms with 100 to 249 employees .....	27	64	118 166	62 855	14 873	3 819
	Firms with 250 to 499 employees .....	5	210	76 749	37 430	8 975	1 703
	Firms with 500 to 999 employees .....	3	15	D	D	D	g
	Firms with 1,000 employees or more .....	4	60	D	D	D	i
	Firms not operated for the entire year .....	330	343	43 094	18 411	4 754	928
624310	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>1 987</b>	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Firms operated for the entire year .....	1 657	2 206	1 389 175	657 273	153 188	31 076
	Firms with less than 5 employees .....	883	886	132 722	47 676	10 368	1 852
	Firms with 5 to 9 employees .....	332	348	122 056	55 335	12 854	2 195
	Firms with 10 to 19 employees .....	210	236	156 724	76 040	17 104	2 814
	Firms with 20 to 49 employees .....	146	233	196 605	102 712	23 530	4 415
	Firms with 50 to 99 employees .....	47	154	124 097	64 499	14 376	3 187
	Firms with 100 to 249 employees .....	27	64	118 166	62 855	14 873	3 819
	Firms with 250 to 499 employees .....	5	210	76 749	37 430	8 975	1 703
	Firms with 500 to 999 employees .....	3	15	D	D	D	g
	Firms with 1,000 employees or more .....	4	60	D	D	D	i
	Firms not operated for the entire year .....	330	343	43 094	18 411	4 754	928
6244	Child day care services						
	<b>All firms</b> .....	<b>37 905</b>	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Firms operated for the entire year .....	29 240	35 261	7 940 511	3 760 751	895 464	368 912
	Firms with less than 5 employees .....	12 422	12 430	724 400	233 019	52 933	27 188
	Firms with 5 to 9 employees .....	6 853	6 879	963 549	440 694	102 141	46 411
	Firms with 10 to 19 employees .....	6 152	6 382	1 665 957	838 239	195 987	82 519
	Firms with 20 to 49 employees .....	3 314	4 098	1 930 043	1 004 956	235 916	93 798
	Firms with 50 to 99 employees .....	381	947	557 536	290 718	68 685	24 786
	Firms with 100 to 249 employees .....	85	438	281 686	137 576	31 472	11 766
	Firms with 250 to 499 employees .....	14	189	111 896	52 422	12 000	4 419
	Firms with 500 to 999 employees .....	7	155	86 320	41 079	9 866	4 920
	Firms with 1,000 employees or more .....	12	3 743	1 619 124	722 048	186 464	73 105
	Firms not operated for the entire year .....	8 665	8 694	478 115	187 691	37 742	19 819

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
62441	Child day care services						
	<b>All firms</b> .....	<b>37 905</b>	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Firms operated for the entire year .....	29 240	35 261	7 940 511	3 760 751	895 464	368 912
	Firms with less than 5 employees .....	12 422	12 430	724 400	233 019	52 933	27 188
	Firms with 5 to 9 employees .....	6 853	6 879	963 549	440 694	102 141	46 411
	Firms with 10 to 19 employees .....	6 152	6 382	1 665 957	838 239	195 987	82 519
	Firms with 20 to 49 employees .....	3 314	4 098	1 930 043	1 004 956	235 916	93 798
	Firms with 50 to 99 employees .....	381	947	557 536	290 718	68 685	24 786
	Firms with 100 to 249 employees .....	85	438	281 686	137 576	31 472	11 766
	Firms with 250 to 499 employees .....	14	189	111 896	52 422	12 000	4 419
	Firms with 500 to 999 employees .....	7	155	86 320	41 079	9 866	4 920
	Firms with 1,000 employees or more .....	12	3 743	1 619 124	722 048	186 464	73 105
	Firms not operated for the entire year .....	8 665	8 694	478 115	187 691	37 742	19 819
624410	Child day care services						
	<b>All firms</b> .....	<b>37 905</b>	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Firms operated for the entire year .....	29 240	35 261	7 940 511	3 760 751	895 464	368 912
	Firms with less than 5 employees .....	12 422	12 430	724 400	233 019	52 933	27 188
	Firms with 5 to 9 employees .....	6 853	6 879	963 549	440 694	102 141	46 411
	Firms with 10 to 19 employees .....	6 152	6 382	1 665 957	838 239	195 987	82 519
	Firms with 20 to 49 employees .....	3 314	4 098	1 930 043	1 004 956	235 916	93 798
	Firms with 50 to 99 employees .....	381	947	557 536	290 718	68 685	24 786
	Firms with 100 to 249 employees .....	85	438	281 686	137 576	31 472	11 766
	Firms with 250 to 499 employees .....	14	189	111 896	52 422	12 000	4 419
	Firms with 500 to 999 employees .....	7	155	86 320	41 079	9 866	4 920
	Firms with 1,000 employees or more .....	12	3 743	1 619 124	722 048	186 464	73 105
	Firms not operated for the entire year .....	8 665	8 694	478 115	187 691	37 742	19 819

<sup>1</sup>Based on the number of paid employees for the pay period including March 12.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>						
	<b>All firms</b> .....	<b>64 658</b>	<b>114 784</b>	<b>466 451 794</b>	<b>195 949 352</b>	<b>47 859 474</b>	<b>7 329 811</b>
	Firms operated for the entire year .....	59 307	109 274	464 634 420	195 127 827	47 628 861	7 282 649
	Firms with less than 5 employees .....	15 445	15 472	1 894 161	587 576	132 382	35 242
	Firms with 5 to 9 employees .....	9 248	9 369	2 690 184	999 299	234 204	62 436
	Firms with 10 to 19 employees .....	9 915	10 685	5 257 694	2 185 743	512 610	136 581
	Firms with 20 to 49 employees .....	9 634	14 372	11 659 656	4 998 088	1 178 016	296 686
	Firms with 50 to 99 employees .....	5 132	12 757	14 448 773	6 412 023	1 523 144	360 814
	Firms with 100 to 249 employees .....	5 369	20 283	35 589 271	15 784 053	3 817 831	842 836
	Firms with 250 to 499 employees .....	2 078	10 579	34 043 113	15 654 474	3 793 553	719 000
	Firms with 500 to 999 employees .....	1 157	6 016	45 861 268	20 669 974	5 073 663	801 860
	Firms with 1,000 employees or more .....	1 329	9 741	313 190 300	127 836 597	31 363 458	4 027 194
	Firms not operated for the entire year .....	5 351	5 510	1 817 374	821 525	230 613	47 162
<b>621</b>	<b>Ambulatory health care services</b>						
	<b>All firms</b> .....	<b>7 332</b>	<b>15 181</b>	<b>45 428 453</b>	<b>17 884 218</b>	<b>4 393 734</b>	<b>669 335</b>
	Firms operated for the entire year .....	6 976	14 790	45 189 038	17 776 389	4 361 880	663 734
	Firms with less than 5 employees .....	1 189	1 198	172 162	52 536	11 549	2 606
	Firms with 5 to 9 employees .....	688	738	246 058	101 419	23 343	4 747
	Firms with 10 to 19 employees .....	991	1 131	697 076	307 427	72 849	13 975
	Firms with 20 to 49 employees .....	1 509	2 323	2 442 352	1 083 051	256 804	48 264
	Firms with 50 to 99 employees .....	1 075	2 276	3 670 289	1 796 202	490 930	74 669
	Firms with 100 to 249 employees .....	1 007	3 413	8 104 123	3 802 543	930 400	154 081
	Firms with 250 to 499 employees .....	304	1 598	5 514 893	2 630 016	639 788	103 018
	Firms with 500 to 999 employees .....	136	806	4 658 959	2 178 273	540 252	91 415
	Firms with 1,000 employees or more .....	77	1 307	19 683 126	5 824 922	1 455 965	170 959
	Firms not operated for the entire year .....	356	391	239 415	107 829	31 854	5 601
6214	Outpatient care centers						
	<b>All firms</b> .....	<b>4 206</b>	<b>9 940</b>	<b>31 561 321</b>	<b>11 157 881</b>	<b>2 742 077</b>	<b>346 501</b>
	Firms operated for the entire year .....	4 000	9 699	31 398 776	11 093 652	2 722 659	343 663
	Firms with less than 5 employees .....	673	679	87 417	29 253	6 689	1 487
	Firms with 5 to 9 employees .....	435	487	175 368	74 317	17 295	3 005
	Firms with 10 to 19 employees .....	569	698	440 787	209 187	50 014	8 014
	Firms with 20 to 49 employees .....	905	1 637	1 578 067	746 074	177 520	29 079
	Firms with 50 to 99 employees .....	641	1 677	2 487 414	1 217 119	291 934	44 557
	Firms with 100 to 249 employees .....	579	2 457	5 098 419	2 385 903	584 813	87 671
	Firms with 250 to 499 employees .....	130	957	2 996 430	1 309 648	319 182	43 095
	Firms with 500 to 999 employees .....	38	272	1 950 650	833 236	203 483	25 458
	Firms with 1,000 employees or more .....	30	835	16 584 224	4 288 915	1 071 729	101 297
	Firms not operated for the entire year .....	206	241	162 545	64 229	19 418	2 838
62141	Family planning centers						
	<b>All firms</b> .....	<b>658</b>	<b>1 390</b>	<b>668 027</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	Firms operated for the entire year .....	624	1 353	662 474	293 768	71 325	13 952
	Firms with less than 5 employees .....	294	294	23 052	8 582	1 988	587
	Firms with 5 to 9 employees .....	82	93	27 088	9 729	2 286	547
	Firms with 10 to 19 employees .....	65	89	35 293	17 553	4 052	934
	Firms with 20 to 49 employees .....	113	311	160 923	71 745	17 416	3 463
	Firms with 50 to 99 employees .....	43	206	142 102	60 447	14 906	2 836
	Firms with 100 to 249 employees .....	21	260	151 248	66 553	16 285	3 318
	Firms with 250 to 499 employees .....	5	86	D	D	D	g
	Firms with 500 to 999 employees .....	1	14	D	D	D	f
	Firms with 1,000 employees or more .....	-	-	-	-	-	-
	Firms not operated for the entire year .....	34	37	5 553	2 337	618	148
621410	Family planning centers						
	<b>All firms</b> .....	<b>658</b>	<b>1 390</b>	<b>668 027</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	Firms operated for the entire year .....	624	1 353	662 474	293 768	71 325	13 952
	Firms with less than 5 employees .....	294	294	23 052	8 582	1 988	587
	Firms with 5 to 9 employees .....	82	93	27 088	9 729	2 286	547
	Firms with 10 to 19 employees .....	65	89	35 293	17 553	4 052	934
	Firms with 20 to 49 employees .....	113	311	160 923	71 745	17 416	3 463
	Firms with 50 to 99 employees .....	43	206	142 102	60 447	14 906	2 836
	Firms with 100 to 249 employees .....	21	260	151 248	66 553	16 285	3 318
	Firms with 250 to 499 employees .....	5	86	D	D	D	g
	Firms with 500 to 999 employees .....	1	14	D	D	D	f
	Firms with 1,000 employees or more .....	-	-	-	-	-	-
	Firms not operated for the entire year .....	34	37	5 553	2 337	618	148
62142	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>1 592</b>	<b>3 646</b>	<b>4 714 846</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	Firms operated for the entire year .....	1 511	3 550	4 671 052	2 398 346	575 077	101 119
	Firms with less than 5 employees .....	149	154	22 596	8 793	1 935	375
	Firms with 5 to 9 employees .....	150	163	50 302	24 390	5 635	1 037
	Firms with 10 to 19 employees .....	251	313	161 071	84 880	20 170	3 498
	Firms with 20 to 49 employees .....	352	591	535 216	270 332	64 403	11 082
	Firms with 50 to 99 employees .....	268	735	878 600	456 696	109 605	18 814
	Firms with 100 to 249 employees .....	280	1 125	1 896 800	992 621	240 128	42 092
	Firms with 250 to 499 employees .....	52	395	745 011	392 196	94 442	16 655
	Firms with 500 to 999 employees .....	6	23	167 874	83 896	19 185	3 890
	Firms with 1,000 employees or more .....	3	51	213 582	84 542	19 574	3 676
	Firms not operated for the entire year .....	81	96	43 794	20 714	4 773	977

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621420	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>1 592</b>	<b>3 646</b>	<b>4 714 846</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	Firms operated for the entire year .....	1 511	3 550	4 671 052	2 398 346	575 077	101 119
	Firms with less than 5 employees .....	149	154	22 596	8 793	1 935	375
	Firms with 5 to 9 employees .....	150	163	50 302	24 390	5 635	1 037
	Firms with 10 to 19 employees .....	251	313	161 071	84 880	20 170	3 498
	Firms with 20 to 49 employees .....	352	591	535 216	270 332	64 403	11 082
	Firms with 50 to 99 employees .....	268	735	878 600	456 696	109 605	18 814
	Firms with 100 to 249 employees .....	280	1 125	1 896 800	992 621	240 128	42 092
	Firms with 250 to 499 employees .....	52	395	745 011	392 196	94 442	16 655
	Firms with 500 to 999 employees .....	6	23	167 874	83 896	19 185	3 890
	Firms with 1,000 employees or more .....	3	51	213 582	84 542	19 574	3 676
	Firms not operated for the entire year .....	81	96	43 794	20 714	4 773	977
62149	Other outpatient care centers						
	<b>All firms</b> .....	<b>2 193</b>	<b>4 904</b>	<b>26 178 448</b>	<b>8 442 716</b>	<b>2 090 284</b>	<b>230 305</b>
	Firms operated for the entire year .....	2 093	4 787	26 062 706	8 400 654	2 075 815	228 458
	Firms with less than 5 employees .....	256	261	46 107	13 900	3 284	597
	Firms with 5 to 9 employees .....	246	286	114 740	48 742	11 185	1 727
	Firms with 10 to 19 employees .....	318	382	292 136	130 620	31 267	4 486
	Firms with 20 to 49 employees .....	513	837	993 576	462 218	109 528	16 590
	Firms with 50 to 99 employees .....	360	796	1 548 934	748 881	179 457	25 039
	Firms with 100 to 249 employees .....	280	925	3 043 825	1 313 634	325 624	41 920
	Firms with 250 to 499 employees .....	63	315	D	D	D	j
	Firms with 500 to 999 employees .....	30	211	D	D	D	j
	Firms with 1,000 employees or more .....	27	774	16 323 295	4 185 440	1 047 781	97 058
	Firms not operated for the entire year .....	100	117	115 742	42 062	14 469	1 847
621491	HMO medical centers						
	<b>All firms</b> .....	<b>19</b>	<b>510</b>	<b>12 289 824</b>	<b>1 985 165</b>	<b>517 887</b>	<b>47 218</b>
	Firms operated for the entire year .....	18	509	D	D	D	k
	Firms with less than 5 employees .....	1	—	—	—	—	—
	Firms with 5 to 9 employees .....	1	1	D	D	D	a
	Firms with 10 to 19 employees .....	—	—	—	—	—	—
	Firms with 20 to 49 employees .....	1	2	D	D	D	b
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	4	8	320 940	28 294	6 356	746
	Firms with 250 to 499 employees .....	2	4	D	D	D	f
	Firms with 500 to 999 employees .....	2	9	D	D	D	g
	Firms with 1,000 employees or more .....	8	485	D	D	D	k
	Firms not operated for the entire year .....	1	1	D	D	D	a
621492	Kidney dialysis centers						
	<b>All firms</b> .....	<b>50</b>	<b>261</b>	<b>583 703</b>	<b>193 376</b>	<b>46 942</b>	<b>6 638</b>
	Firms operated for the entire year .....	48	256	D	D	D	i
	Firms with less than 5 employees .....	1	1	D	D	D	a
	Firms with 5 to 9 employees .....	2	2	D	D	D	a
	Firms with 10 to 19 employees .....	6	6	7 981	2 797	639	94
	Firms with 20 to 49 employees .....	18	24	59 520	18 390	4 526	586
	Firms with 50 to 99 employees .....	12	33	92 925	25 999	6 389	888
	Firms with 100 to 249 employees .....	4	13	41 036	21 013	5 287	650
	Firms with 250 to 499 employees .....	4	51	D	D	D	g
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	126	D	D	D	h
	Firms not operated for the entire year .....	2	5	D	D	D	c
621493	Freestanding ambulatory surgical & emergency centers						
	<b>All firms</b> .....	<b>187</b>	<b>313</b>	<b>672 979</b>	<b>261 599</b>	<b>61 643</b>	<b>8 121</b>
	Firms operated for the entire year .....	174	299	652 038	252 651	60 132	7 877
	Firms with less than 5 employees .....	22	23	6 740	1 437	393	51
	Firms with 5 to 9 employees .....	20	20	10 163	3 854	933	148
	Firms with 10 to 19 employees .....	28	31	30 518	13 204	3 152	399
	Firms with 20 to 49 employees .....	59	85	179 230	62 942	14 643	1 955
	Firms with 50 to 99 employees .....	24	47	133 841	48 036	11 526	1 615
	Firms with 100 to 249 employees .....	18	65	193 018	73 958	18 143	2 327
	Firms with 250 to 499 employees .....	2	10	D	D	D	f
	Firms with 500 to 999 employees .....	1	18	D	D	D	f
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	13	14	20 941	8 948	1 511	244
621498	All other outpatient care centers						
	<b>All firms</b> .....	<b>2 021</b>	<b>3 820</b>	<b>12 631 942</b>	<b>6 002 576</b>	<b>1 463 812</b>	<b>168 328</b>
	Firms operated for the entire year .....	1 933	3 719	12 533 403	5 965 958	1 451 312	166 787
	Firms with less than 5 employees .....	240	244	40 743	12 980	3 027	559
	Firms with 5 to 9 employees .....	235	275	108 824	47 168	10 737	1 639
	Firms with 10 to 19 employees .....	302	374	272 541	122 722	29 409	4 262
	Firms with 20 to 49 employees .....	468	769	864 660	414 312	98 557	15 029
	Firms with 50 to 99 employees .....	333	706	1 375 481	695 040	166 397	23 084
	Firms with 100 to 249 employees .....	258	831	2 474 433	1 200 741	299 335	38 704
	Firms with 250 to 499 employees .....	53	216	1 731 633	694 747	170 463	17 698
	Firms with 500 to 999 employees .....	26	158	1 253 284	555 279	135 810	16 729
	Firms with 1,000 employees or more .....	18	146	4 411 804	2 222 969	537 577	49 083
	Firms not operated for the entire year .....	88	101	98 539	36 618	12 500	1 541

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
6216	Home health care services						
	<b>All firms</b> .....	<b>2 061</b>	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Firms operated for the entire year .....	1 968	3 279	10 013 991	5 372 993	1 318 369	264 435
	Firms with less than 5 employees .....	202	202	26 229	10 242	2 010	452
	Firms with 5 to 9 employees .....	127	129	41 380	18 150	4 123	888
	Firms with 10 to 19 employees .....	203	207	122 368	56 415	13 198	2 861
	Firms with 20 to 49 employees .....	400	454	574 003	274 275	65 000	13 230
	Firms with 50 to 99 employees .....	379	494	999 130	520 516	126 010	26 480
	Firms with 100 to 249 employees .....	392	755	2 464 589	1 303 747	318 706	60 520
	Firms with 250 to 499 employees .....	148	440	1 910 375	1 061 756	256 254	50 664
	Firms with 500 to 999 employees .....	80	390	1 843 484	1 094 298	271 842	54 801
	Firms with 1,000 employees or more .....	37	208	2 032 433	1 033 594	261 226	54 539
	Firms not operated for the entire year .....	93	96	90 252	53 179	15 936	3 049
62161	Home health care services						
	<b>All firms</b> .....	<b>2 061</b>	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Firms operated for the entire year .....	1 968	3 279	10 013 991	5 372 993	1 318 369	264 435
	Firms with less than 5 employees .....	202	202	26 229	10 242	2 010	452
	Firms with 5 to 9 employees .....	127	129	41 380	18 150	4 123	888
	Firms with 10 to 19 employees .....	203	207	122 368	56 415	13 198	2 861
	Firms with 20 to 49 employees .....	400	454	574 003	274 275	65 000	13 230
	Firms with 50 to 99 employees .....	379	494	999 130	520 516	126 010	26 480
	Firms with 100 to 249 employees .....	392	755	2 464 589	1 303 747	318 706	60 520
	Firms with 250 to 499 employees .....	148	440	1 910 375	1 061 756	256 254	50 664
	Firms with 500 to 999 employees .....	80	390	1 843 484	1 094 298	271 842	54 801
	Firms with 1,000 employees or more .....	37	208	2 032 433	1 033 594	261 226	54 539
	Firms not operated for the entire year .....	93	96	90 252	53 179	15 936	3 049
621610	Home health care services						
	<b>All firms</b> .....	<b>2 061</b>	<b>3 375</b>	<b>10 104 243</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	Firms operated for the entire year .....	1 968	3 279	10 013 991	5 372 993	1 318 369	264 435
	Firms with less than 5 employees .....	202	202	26 229	10 242	2 010	452
	Firms with 5 to 9 employees .....	127	129	41 380	18 150	4 123	888
	Firms with 10 to 19 employees .....	203	207	122 368	56 415	13 198	2 861
	Firms with 20 to 49 employees .....	400	454	574 003	274 275	65 000	13 230
	Firms with 50 to 99 employees .....	379	494	999 130	520 516	126 010	26 480
	Firms with 100 to 249 employees .....	392	755	2 464 589	1 303 747	318 706	60 520
	Firms with 250 to 499 employees .....	148	440	1 910 375	1 061 756	256 254	50 664
	Firms with 500 to 999 employees .....	80	390	1 843 484	1 094 298	271 842	54 801
	Firms with 1,000 employees or more .....	37	208	2 032 433	1 033 594	261 226	54 539
	Firms not operated for the entire year .....	93	96	90 252	53 179	15 936	3 049
6219	Other ambulatory health care services						
	<b>All firms</b> .....	<b>1 328</b>	<b>1 866</b>	<b>3 762 889</b>	<b>1 300 165</b>	<b>317 352</b>	<b>55 350</b>
	Firms operated for the entire year .....	1 256	1 794	3 750 335	1 295 532	316 042	54 929
	Firms with less than 5 employees .....	345	348	66 936	15 227	3 367	749
	Firms with 5 to 9 employees .....	152	153	45 290	16 216	3 702	1 039
	Firms with 10 to 19 employees .....	253	262	166 533	56 848	13 065	3 600
	Firms with 20 to 49 employees .....	286	340	465 917	141 921	33 311	8 610
	Firms with 50 to 99 employees .....	102	175	406 237	146 766	35 123	6 922
	Firms with 100 to 249 employees .....	71	215	836 313	285 048	69 345	11 139
	Firms with 250 to 499 employees .....	30	191	756 202	279 538	70 147	10 473
	Firms with 500 to 999 employees .....	15	84	D	D	D	i
	Firms with 1,000 employees or more .....	2	26	D	D	D	h
	Firms not operated for the entire year .....	72	72	12 554	4 633	1 310	421
62191	Ambulance services						
	<b>All firms</b> .....	<b>923</b>	<b>1 032</b>	<b>820 674</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	Firms operated for the entire year .....	866	975	808 785	315 133	75 043	20 773
	Firms with less than 5 employees .....	248	250	43 706	9 220	1 998	525
	Firms with 5 to 9 employees .....	117	117	30 267	10 064	2 332	814
	Firms with 10 to 19 employees .....	195	198	82 677	32 621	7 527	2 787
	Firms with 20 to 49 employees .....	218	233	223 722	78 163	18 478	6 482
	Firms with 50 to 99 employees .....	61	90	143 956	63 428	15 005	4 046
	Firms with 100 to 249 employees .....	20	57	137 577	59 794	15 095	2 888
	Firms with 250 to 499 employees .....	4	9	70 108	30 650	7 272	1 443
	Firms with 500 to 999 employees .....	3	21	76 772	31 193	7 336	1 788
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	57	57	11 889	4 437	1 225	399
621910	Ambulance services						
	<b>All firms</b> .....	<b>923</b>	<b>1 032</b>	<b>820 674</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	Firms operated for the entire year .....	866	975	808 785	315 133	75 043	20 773
	Firms with less than 5 employees .....	248	250	43 706	9 220	1 998	525
	Firms with 5 to 9 employees .....	117	117	30 267	10 064	2 332	814
	Firms with 10 to 19 employees .....	195	198	82 677	32 621	7 527	2 787
	Firms with 20 to 49 employees .....	218	233	223 722	78 163	18 478	6 482
	Firms with 50 to 99 employees .....	61	90	143 956	63 428	15 005	4 046
	Firms with 100 to 249 employees .....	20	57	137 577	59 794	15 095	2 888
	Firms with 250 to 499 employees .....	4	9	70 108	30 650	7 272	1 443
	Firms with 500 to 999 employees .....	3	21	76 772	31 193	7 336	1 788
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	57	57	11 889	4 437	1 225	399

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
62199	All other ambulatory health care services						
	<b>All firms</b> .....	<b>407</b>	<b>834</b>	<b>2 942 215</b>	<b>980 595</b>	<b>241 084</b>	<b>34 178</b>
	Firms operated for the entire year .....	392	819	2 941 550	980 399	240 999	34 156
	Firms with less than 5 employees .....	98	99	23 281	6 030	1 380	225
	Firms with 5 to 9 employees .....	36	37	15 375	6 362	1 423	231
	Firms with 10 to 19 employees .....	58	64	83 856	24 227	5 538	813
	Firms with 20 to 49 employees .....	68	107	242 195	63 758	14 833	2 128
	Firms with 50 to 99 employees .....	41	84	261 929	83 128	20 065	2 870
	Firms with 100 to 249 employees .....	51	158	698 736	225 254	54 250	8 251
	Firms with 250 to 499 employees .....	26	182	686 094	248 888	62 875	9 030
	Firms with 500 to 999 employees .....	12	62	D	D	D	i
	Firms with 1,000 employees or more .....	2	26	D	D	D	h
	Firms not operated for the entire year .....	15	15	665	196	85	22
621991	Blood & organ banks						
	<b>All firms</b> .....	<b>305</b>	<b>726</b>	<b>2 851 025</b>	<b>943 507</b>	<b>232 177</b>	<b>32 731</b>
	Firms operated for the entire year .....	300	721	2 850 735	943 394	232 116	32 719
	Firms with less than 5 employees .....	48	48	12 586	2 723	659	109
	Firms with 5 to 9 employees .....	24	25	10 185	4 108	913	153
	Firms with 10 to 19 employees .....	42	47	72 816	19 534	4 447	605
	Firms with 20 to 49 employees .....	59	98	209 051	55 580	12 896	1 857
	Firms with 50 to 99 employees .....	37	76	D	D	D	h
	Firms with 100 to 249 employees .....	51	158	698 736	225 254	54 250	8 251
	Firms with 250 to 499 employees .....	25	181	D	D	D	i
	Firms with 500 to 999 employees .....	12	62	D	D	D	i
	Firms with 1,000 employees or more .....	2	26	D	D	D	h
	Firms not operated for the entire year .....	5	5	290	113	61	12
621999	All other miscellaneous ambulatory health care services						
	<b>All firms</b> .....	<b>102</b>	<b>108</b>	<b>91 190</b>	<b>37 088</b>	<b>8 907</b>	<b>1 447</b>
	Firms operated for the entire year .....	92	98	90 815	37 005	8 883	1 437
	Firms with less than 5 employees .....	50	51	10 695	3 307	721	116
	Firms with 5 to 9 employees .....	12	12	5 190	2 254	510	78
	Firms with 10 to 19 employees .....	16	17	11 040	4 693	1 091	208
	Firms with 20 to 49 employees .....	9	9	33 144	8 178	1 937	271
	Firms with 50 to 99 employees .....	4	8	D	D	D	e
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	10	10	375	83	24	10
<b>622</b>	<b>Hospitals</b>						
	<b>All firms</b> .....	<b>4 022</b>	<b>5 340</b>	<b>339 031 933</b>	<b>141 909 969</b>	<b>34 813 427</b>	<b>4 421 454</b>
	Firms operated for the entire year .....	3 967	5 285	337 554 459	141 248 450	34 620 273	4 395 935
	Firms with less than 5 employees .....	2	2	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	5	5	D	D	D	b
	Firms with 20 to 49 employees .....	62	62	140 647	55 400	13 459	2 304
	Firms with 50 to 99 employees .....	360	362	1 365 006	596 013	143 832	27 165
	Firms with 100 to 249 employees .....	914	918	8 314 328	3 609 107	874 757	152 204
	Firms with 250 to 499 employees .....	754	774	17 109 663	7 678 600	1 862 219	269 347
	Firms with 500 to 999 employees .....	728	772	35 400 846	15 675 453	3 860 236	512 996
	Firms with 1,000 employees or more .....	1 142	2 390	275 218 296	113 631 425	27 865 174	3 431 841
	Firms not operated for the entire year .....	55	55	1 477 474	661 519	193 154	25 519
6221	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>3 546</b>	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Firms operated for the entire year .....	3 500	4 649	318 523 134	130 433 168	31 920 617	4 081 398
	Firms with less than 5 employees .....	—	—	—	—	—	—
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	4	4	4 656	1 772	427	58
	Firms with 20 to 49 employees .....	56	56	128 746	48 812	11 575	2 089
	Firms with 50 to 99 employees .....	326	326	1 221 092	528 482	128 154	24 590
	Firms with 100 to 249 employees .....	825	827	7 438 903	3 148 403	761 200	136 653
	Firms with 250 to 499 employees .....	629	642	14 509 352	6 064 448	1 462 978	223 051
	Firms with 500 to 999 employees .....	601	630	30 772 558	12 851 936	3 163 023	426 280
	Firms with 1,000 employees or more .....	1 059	2 164	264 447 827	107 789 315	26 393 260	3 268 677
	Firms not operated for the entire year .....	46	46	1 397 249	620 389	177 053	23 936
62211	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>3 546</b>	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Firms operated for the entire year .....	3 500	4 649	318 523 134	130 433 168	31 920 617	4 081 398
	Firms with less than 5 employees .....	—	—	—	—	—	—
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	4	4	4 656	1 772	427	58
	Firms with 20 to 49 employees .....	56	56	128 746	48 812	11 575	2 089
	Firms with 50 to 99 employees .....	326	326	1 221 092	528 482	128 154	24 590
	Firms with 100 to 249 employees .....	825	827	7 438 903	3 148 403	761 200	136 653
	Firms with 250 to 499 employees .....	629	642	14 509 352	6 064 448	1 462 978	223 051
	Firms with 500 to 999 employees .....	601	630	30 772 558	12 851 936	3 163 023	426 280
	Firms with 1,000 employees or more .....	1 059	2 164	264 447 827	107 789 315	26 393 260	3 268 677
	Firms not operated for the entire year .....	46	46	1 397 249	620 389	177 053	23 936

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
622110	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>3 546</b>	<b>4 695</b>	<b>319 920 383</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	Firms operated for the entire year .....	3 500	4 649	318 523 134	130 433 168	31 920 617	4 081 398
	Firms with less than 5 employees .....	—	—	—	—	—	—
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	4	4	4 656	1 772	427	58
	Firms with 20 to 49 employees .....	56	56	128 746	48 812	11 575	2 089
	Firms with 50 to 99 employees .....	326	326	1 221 092	528 482	128 154	24 590
	Firms with 100 to 249 employees .....	825	827	7 438 903	3 148 403	761 200	136 653
	Firms with 250 to 499 employees .....	629	642	14 509 352	6 064 448	1 462 978	223 051
	Firms with 500 to 999 employees .....	601	630	30 772 558	12 851 936	3 163 023	426 280
	Firms with 1,000 employees or more .....	1 059	2 164	264 447 827	107 789 315	26 393 260	3 268 677
	Firms not operated for the entire year .....	46	46	1 397 249	620 389	177 053	23 936
6221101	General medical & surgical hospitals, government						
	<b>All firms</b> .....	<b>1 537</b>	<b>1 591</b>	<b>77 024 061</b>	<b>34 435 423</b>	<b>8 502 567</b>	<b>995 310</b>
	Firms operated for the entire year .....	1 517	1 571	76 720 448	34 310 942	8 467 478	990 450
	Firms with less than 5 employees .....	—	—	—	—	—	—
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	2	2	D	D	D	b
	Firms with 20 to 49 employees .....	39	39	D	D	D	g
	Firms with 50 to 99 employees .....	244	244	923 336	400 234	98 735	18 324
	Firms with 100 to 249 employees .....	500	502	4 426 590	1 887 342	457 072	81 203
	Firms with 250 to 499 employees .....	279	281	6 380 078	2 794 350	670 337	98 138
	Firms with 500 to 999 employees .....	194	198	9 757 274	4 501 089	1 113 655	136 801
	Firms with 1,000 employees or more .....	259	305	55 161 260	24 692 760	6 119 447	654 474
	Firms not operated for the entire year .....	20	20	303 613	124 481	35 089	4 860
6221102	General medical & surgical hospitals (except government)						
	<b>All firms</b> .....	<b>2 034</b>	<b>3 104</b>	<b>242 896 322</b>	<b>96 618 134</b>	<b>23 595 103</b>	<b>3 110 024</b>
	Firms operated for the entire year .....	2 006	3 076	241 720 153	96 084 761	23 440 715	3 089 459
	Firms with less than 5 employees .....	—	—	—	—	—	—
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	2	2	D	D	D	b
	Firms with 20 to 49 employees .....	19	19	D	D	D	f
	Firms with 50 to 99 employees .....	86	86	314 117	135 410	31 143	6 546
	Firms with 100 to 249 employees .....	336	337	3 129 137	1 311 023	315 816	57 520
	Firms with 250 to 499 employees .....	354	365	8 227 397	3 322 839	804 997	126 400
	Firms with 500 to 999 employees .....	410	437	21 129 475	8 399 665	2 061 631	291 634
	Firms with 1,000 employees or more .....	799	1 830	208 855 995	82 899 310	20 223 075	2 606 672
	Firms not operated for the entire year .....	28	28	1 176 169	533 373	154 388	20 565
6222	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>397</b>	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Firms operated for the entire year .....	388	403	D	D	D	m
	Firms with less than 5 employees .....	1	1	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	2	2	D	D	D	b
	Firms with 20 to 49 employees .....	12	12	D	D	D	e
	Firms with 50 to 99 employees .....	31	32	131 628	62 006	14 907	2 306
	Firms with 100 to 249 employees .....	90	92	845 484	468 901	117 033	15 879
	Firms with 250 to 499 employees .....	94	102	1 900 577	1 228 944	307 300	34 709
	Firms with 500 to 999 employees .....	100	101	3 369 198	2 235 460	551 432	67 914
	Firms with 1,000 employees or more .....	58	61	4 318 674	2 926 110	727 782	78 024
	Firms not operated for the entire year .....	9	9	D	D	D	g
62221	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>397</b>	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Firms operated for the entire year .....	388	403	D	D	D	m
	Firms with less than 5 employees .....	1	1	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	2	2	D	D	D	b
	Firms with 20 to 49 employees .....	12	12	D	D	D	e
	Firms with 50 to 99 employees .....	31	32	131 628	62 006	14 907	2 306
	Firms with 100 to 249 employees .....	90	92	845 484	468 901	117 033	15 879
	Firms with 250 to 499 employees .....	94	102	1 900 577	1 228 944	307 300	34 709
	Firms with 500 to 999 employees .....	100	101	3 369 198	2 235 460	551 432	67 914
	Firms with 1,000 employees or more .....	58	61	4 318 674	2 926 110	727 782	78 024
	Firms not operated for the entire year .....	9	9	D	D	D	g
622210	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>397</b>	<b>412</b>	<b>10 688 543</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	Firms operated for the entire year .....	388	403	D	D	D	m
	Firms with less than 5 employees .....	1	1	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	2	2	D	D	D	b
	Firms with 20 to 49 employees .....	12	12	D	D	D	e
	Firms with 50 to 99 employees .....	31	32	131 628	62 006	14 907	2 306
	Firms with 100 to 249 employees .....	90	92	845 484	468 901	117 033	15 879
	Firms with 250 to 499 employees .....	94	102	1 900 577	1 228 944	307 300	34 709
	Firms with 500 to 999 employees .....	100	101	3 369 198	2 235 460	551 432	67 914
	Firms with 1,000 employees or more .....	58	61	4 318 674	2 926 110	727 782	78 024
	Firms not operated for the entire year .....	9	9	D	D	D	g

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
6222101	Psychiatric & substance abuse hospitals, government						
	<b>All firms</b> .....	<b>258</b>	<b>262</b>	<b>8 849 818</b>	<b>6 009 314</b>	<b>1 504 071</b>	<b>167 045</b>
	Firms operated for the entire year .....	253	257	D	D	D	m
	Firms with less than 5 employees .....	1	1	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	1	1	D	D	D	a
	Firms with 20 to 49 employees .....	2	2	D	D	D	b
	Firms with 50 to 99 employees .....	7	7	27 593	15 041	3 665	509
	Firms with 100 to 249 employees .....	28	28	264 564	160 870	40 067	4 637
	Firms with 250 to 499 employees .....	70	71	1 431 721	986 299	253 300	26 077
	Firms with 500 to 999 employees .....	89	89	2 949 447	2 006 870	496 256	60 581
	Firms with 1,000 employees or more .....	55	58	4 130 177	2 811 060	700 076	74 469
	Firms not operated for the entire year .....	5	5	D	D	D	f
6222102	Psychiatric & substance abuse hospitals (except government)						
	<b>All firms</b> .....	<b>140</b>	<b>150</b>	<b>1 838 725</b>	<b>973 220</b>	<b>235 880</b>	<b>33 969</b>
	Firms operated for the entire year .....	136	146	1 781 976	950 353	227 519	32 903
	Firms with less than 5 employees .....	—	—	—	—	—	—
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	1	1	D	D	D	a
	Firms with 20 to 49 employees .....	10	10	D	D	D	e
	Firms with 50 to 99 employees .....	24	25	104 035	46 965	11 242	1 797
	Firms with 100 to 249 employees .....	63	65	593 723	318 917	77 353	11 463
	Firms with 250 to 499 employees .....	24	31	468 856	242 645	54 000	8 632
	Firms with 500 to 999 employees .....	11	11	406 948	217 704	54 789	7 112
	Firms with 1,000 employees or more .....	3	3	188 497	115 050	27 706	3 555
	Firms not operated for the entire year .....	4	4	56 749	22 867	8 361	1 066
6223	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>201</b>	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Firms operated for the entire year .....	199	231	D	D	D	m
	Firms with less than 5 employees .....	1	1	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	1	1	D	D	D	a
	Firms with 20 to 49 employees .....	2	2	D	D	D	b
	Firms with 50 to 99 employees .....	18	18	90 391	37 961	8 965	1 366
	Firms with 100 to 249 employees .....	47	49	517 742	235 554	57 185	7 808
	Firms with 250 to 499 employees .....	58	62	1 437 279	708 789	169 916	22 032
	Firms with 500 to 999 employees .....	45	51	1 966 360	935 067	224 447	29 916
	Firms with 1,000 employees or more .....	27	47	4 371 244	1 936 635	510 299	53 129
	Firms not operated for the entire year .....	2	2	D	D	D	f
62231	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>201</b>	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Firms operated for the entire year .....	199	231	D	D	D	m
	Firms with less than 5 employees .....	1	1	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	1	1	D	D	D	a
	Firms with 20 to 49 employees .....	2	2	D	D	D	b
	Firms with 50 to 99 employees .....	18	18	90 391	37 961	8 965	1 366
	Firms with 100 to 249 employees .....	47	49	517 742	235 554	57 185	7 808
	Firms with 250 to 499 employees .....	58	62	1 437 279	708 789	169 916	22 032
	Firms with 500 to 999 employees .....	45	51	1 966 360	935 067	224 447	29 916
	Firms with 1,000 employees or more .....	27	47	4 371 244	1 936 635	510 299	53 129
	Firms not operated for the entire year .....	2	2	D	D	D	f
622310	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>201</b>	<b>233</b>	<b>8 423 007</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	Firms operated for the entire year .....	199	231	D	D	D	m
	Firms with less than 5 employees .....	1	1	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	1	1	D	D	D	a
	Firms with 20 to 49 employees .....	2	2	D	D	D	b
	Firms with 50 to 99 employees .....	18	18	90 391	37 961	8 965	1 366
	Firms with 100 to 249 employees .....	47	49	517 742	235 554	57 185	7 808
	Firms with 250 to 499 employees .....	58	62	1 437 279	708 789	169 916	22 032
	Firms with 500 to 999 employees .....	45	51	1 966 360	935 067	224 447	29 916
	Firms with 1,000 employees or more .....	27	47	4 371 244	1 936 635	510 299	53 129
	Firms not operated for the entire year .....	2	2	D	D	D	f

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities</b>						
	<b>All firms</b> .....	<b>10 045</b>	<b>24 526</b>	<b>37 235 108</b>	<b>17 526 707</b>	<b>4 225 588</b>	<b>985 878</b>
	Firms operated for the entire year .....	9 641	24 075	36 998 424	17 415 770	4 198 880	977 867
	Firms with less than 5 employees .....	907	913	121 022	37 319	7 673	2 164
	Firms with 5 to 9 employees .....	929	975	274 309	101 795	23 535	6 457
	Firms with 10 to 19 employees .....	1 411	1 612	740 604	319 093	74 386	19 791
	Firms with 20 to 49 employees .....	2 018	3 603	2 257 037	1 046 964	248 179	64 632
	Firms with 50 to 99 employees .....	1 573	4 131	3 973 080	1 939 600	461 753	114 334
	Firms with 100 to 249 employees .....	1 948	6 687	11 444 221	5 461 424	1 323 768	306 555
	Firms with 250 to 499 employees .....	586	2 894	7 786 302	3 713 058	895 281	199 402
	Firms with 500 to 999 employees .....	202	1 949	5 374 819	2 509 377	611 460	135 419
	Firms with 1,000 employees or more .....	67	1 311	5 027 030	2 287 140	552 845	129 113
	Firms not operated for the entire year .....	404	451	236 684	110 937	26 708	8 011
6231	Nursing care facilities						
	<b>All firms</b> .....	<b>2 073</b>	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Firms operated for the entire year .....	2 013	3 027	15 131 080	7 343 426	1 784 370	393 353
	Firms with less than 5 employees .....	42	43	7 949	3 137	271	79
	Firms with 5 to 9 employees .....	25	27	6 592	3 069	704	176
	Firms with 10 to 19 employees .....	62	65	38 068	16 155	3 736	872
	Firms with 20 to 49 employees .....	169	188	229 374	104 808	24 305	6 044
	Firms with 50 to 99 employees .....	508	530	1 258 420	636 911	151 976	38 360
	Firms with 100 to 249 employees .....	821	957	4 903 159	2 370 834	578 252	130 966
	Firms with 250 to 499 employees .....	260	420	3 627 389	1 776 984	434 473	87 823
	Firms with 500 to 999 employees .....	96	318	2 487 048	1 207 483	292 909	61 691
	Firms with 1,000 employees or more .....	30	479	2 573 081	1 224 045	297 744	67 342
	Firms not operated for the entire year .....	60	61	117 632	52 564	10 238	3 286
62311	Nursing care facilities						
	<b>All firms</b> .....	<b>2 073</b>	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Firms operated for the entire year .....	2 013	3 027	15 131 080	7 343 426	1 784 370	393 353
	Firms with less than 5 employees .....	42	43	7 949	3 137	271	79
	Firms with 5 to 9 employees .....	25	27	6 592	3 069	704	176
	Firms with 10 to 19 employees .....	62	65	38 068	16 155	3 736	872
	Firms with 20 to 49 employees .....	169	188	229 374	104 808	24 305	6 044
	Firms with 50 to 99 employees .....	508	530	1 258 420	636 911	151 976	38 360
	Firms with 100 to 249 employees .....	821	957	4 903 159	2 370 834	578 252	130 966
	Firms with 250 to 499 employees .....	260	420	3 627 389	1 776 984	434 473	87 823
	Firms with 500 to 999 employees .....	96	318	2 487 048	1 207 483	292 909	61 691
	Firms with 1,000 employees or more .....	30	479	2 573 081	1 224 045	297 744	67 342
	Firms not operated for the entire year .....	60	61	117 632	52 564	10 238	3 286
623110	Nursing care facilities						
	<b>All firms</b> .....	<b>2 073</b>	<b>3 088</b>	<b>15 248 712</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	Firms operated for the entire year .....	2 013	3 027	15 131 080	7 343 426	1 784 370	393 353
	Firms with less than 5 employees .....	42	43	7 949	3 137	271	79
	Firms with 5 to 9 employees .....	25	27	6 592	3 069	704	176
	Firms with 10 to 19 employees .....	62	65	38 068	16 155	3 736	872
	Firms with 20 to 49 employees .....	169	188	229 374	104 808	24 305	6 044
	Firms with 50 to 99 employees .....	508	530	1 258 420	636 911	151 976	38 360
	Firms with 100 to 249 employees .....	821	957	4 903 159	2 370 834	578 252	130 966
	Firms with 250 to 499 employees .....	260	420	3 627 389	1 776 984	434 473	87 823
	Firms with 500 to 999 employees .....	96	318	2 487 048	1 207 483	292 909	61 691
	Firms with 1,000 employees or more .....	30	479	2 573 081	1 224 045	297 744	67 342
	Firms not operated for the entire year .....	60	61	117 632	52 564	10 238	3 286
6232	Residential mental retardation/health & substance abuse facility						
	<b>All firms</b> .....	<b>3 634</b>	<b>12 940</b>	<b>7 973 358</b>	<b>4 126 209</b>	<b>990 449</b>	<b>246 083</b>
	Firms operated for the entire year .....	3 524	12 806	7 928 165	4 102 683	984 294	244 283
	Firms with less than 5 employees .....	341	347	44 785	14 575	3 149	841
	Firms with 5 to 9 employees .....	393	423	101 323	43 580	10 251	2 722
	Firms with 10 to 19 employees .....	606	768	317 174	147 514	34 610	8 580
	Firms with 20 to 49 employees .....	934	2 116	1 010 928	498 852	119 516	29 956
	Firms with 50 to 99 employees .....	576	2 569	1 330 132	697 331	166 283	40 904
	Firms with 100 to 249 employees .....	496	3 921	2 420 976	1 278 346	310 174	75 239
	Firms with 250 to 499 employees .....	131	1 521	1 374 325	734 137	175 703	44 608
	Firms with 500 to 999 employees .....	38	953	810 705	403 341	98 059	24 832
	Firms with 1,000 employees or more .....	9	188	517 817	285 007	66 549	16 601
	Firms not operated for the entire year .....	110	134	45 193	23 526	6 155	1 800
62321	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>1 961</b>	<b>9 287</b>	<b>5 270 174</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	Firms operated for the entire year .....	1 929	9 237	5 258 245	2 785 112	664 407	175 646
	Firms with less than 5 employees .....	122	127	12 733	4 638	1 069	303
	Firms with 5 to 9 employees .....	158	170	34 132	15 638	3 653	1 093
	Firms with 10 to 19 employees .....	262	372	116 124	57 981	13 613	3 729
	Firms with 20 to 49 employees .....	506	1 341	483 782	251 674	59 553	16 346
	Firms with 50 to 99 employees .....	365	1 863	757 048	407 645	96 236	26 047
	Firms with 100 to 249 employees .....	373	3 230	1 688 969	908 830	217 081	57 513
	Firms with 250 to 499 employees .....	104	1 217	1 081 300	579 708	139 619	35 235
	Firms with 500 to 999 employees .....	30	729	566 340	273 991	67 034	18 779
	Firms with 1,000 employees or more .....	9	188	517 817	285 007	66 549	16 601
	Firms not operated for the entire year .....	32	50	11 929	6 010	807	275

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
623210	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>1 961</b>	<b>9 287</b>	<b>5 270 174</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	Firms operated for the entire year .....	1 929	9 237	5 258 245	2 785 112	664 407	175 646
	Firms with less than 5 employees .....	122	127	12 733	4 638	1 069	303
	Firms with 5 to 9 employees .....	158	170	34 132	15 638	3 653	1 093
	Firms with 10 to 19 employees .....	262	372	116 124	57 981	13 613	3 729
	Firms with 20 to 49 employees .....	506	1 341	483 782	251 674	59 553	16 346
	Firms with 50 to 99 employees .....	365	1 863	757 048	407 645	96 236	26 047
	Firms with 100 to 249 employees .....	373	3 230	1 688 969	908 830	217 081	57 513
	Firms with 250 to 499 employees .....	104	1 217	1 081 300	579 708	139 619	35 235
	Firms with 500 to 999 employees .....	30	729	566 340	273 991	67 034	18 779
	Firms with 1,000 employees or more .....	9	188	517 817	285 007	66 549	16 601
	Firms not operated for the entire year .....	32	50	11 929	6 010	807	275
62322	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 865</b>	<b>3 653</b>	<b>2 703 184</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	Firms operated for the entire year .....	1 779	3 561	2 669 102	1 317 179	319 779	68 614
	Firms with less than 5 employees .....	241	248	33 855	10 776	2 288	591
	Firms with 5 to 9 employees .....	263	285	73 727	31 416	7 466	1 827
	Firms with 10 to 19 employees .....	398	480	227 861	102 855	24 187	5 609
	Firms with 20 to 49 employees .....	494	958	593 119	282 733	68 252	15 598
	Firms with 50 to 99 employees .....	232	746	613 911	309 181	74 745	16 074
	Firms with 100 to 249 employees .....	125	618	745 874	378 381	95 132	18 570
	Firms with 250 to 499 employees .....	21	186	222 847	118 350	28 197	6 854
	Firms with 500 to 999 employees .....	5	40	157 908	83 487	19 512	3 491
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	86	92	34 082	17 908	5 456	1 548
623220	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 865</b>	<b>3 653</b>	<b>2 703 184</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	Firms operated for the entire year .....	1 779	3 561	2 669 102	1 317 179	319 779	68 614
	Firms with less than 5 employees .....	241	248	33 855	10 776	2 288	591
	Firms with 5 to 9 employees .....	263	285	73 727	31 416	7 466	1 827
	Firms with 10 to 19 employees .....	398	480	227 861	102 855	24 187	5 609
	Firms with 20 to 49 employees .....	494	958	593 119	282 733	68 252	15 598
	Firms with 50 to 99 employees .....	232	746	613 911	309 181	74 745	16 074
	Firms with 100 to 249 employees .....	125	618	745 874	378 381	95 132	18 570
	Firms with 250 to 499 employees .....	21	186	222 847	118 350	28 197	6 854
	Firms with 500 to 999 employees .....	5	40	157 908	83 487	19 512	3 491
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	86	92	34 082	17 908	5 456	1 548
6233	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>2 702</b>	<b>3 951</b>	<b>9 304 097</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	Firms operated for the entire year .....	2 564	3 800	9 259 605	3 722 073	894 081	224 056
	Firms with less than 5 employees .....	344	358	42 945	12 072	2 580	773
	Firms with 5 to 9 employees .....	291	305	101 779	29 675	6 832	2 021
	Firms with 10 to 19 employees .....	405	446	204 424	76 876	17 959	5 589
	Firms with 20 to 49 employees .....	530	711	587 445	239 622	56 848	16 718
	Firms with 50 to 99 employees .....	324	577	909 970	374 087	88 967	23 520
	Firms with 100 to 249 employees .....	461	716	3 117 820	1 262 258	304 753	74 367
	Firms with 250 to 499 employees .....	155	345	2 140 823	884 554	211 908	52 411
	Firms with 500 to 999 employees .....	38	170	D	D	D	k
	Firms with 1,000 employees or more .....	16	172	D	D	D	j
	Firms not operated for the entire year .....	138	151	44 492	19 761	5 487	1 955
62331	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>2 702</b>	<b>3 951</b>	<b>9 304 097</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	Firms operated for the entire year .....	2 564	3 800	9 259 605	3 722 073	894 081	224 056
	Firms with less than 5 employees .....	344	358	42 945	12 072	2 580	773
	Firms with 5 to 9 employees .....	291	305	101 779	29 675	6 832	2 021
	Firms with 10 to 19 employees .....	405	446	204 424	76 876	17 959	5 589
	Firms with 20 to 49 employees .....	530	711	587 445	239 622	56 848	16 718
	Firms with 50 to 99 employees .....	324	577	909 970	374 087	88 967	23 520
	Firms with 100 to 249 employees .....	461	716	3 117 820	1 262 258	304 753	74 367
	Firms with 250 to 499 employees .....	155	345	2 140 823	884 554	211 908	52 411
	Firms with 500 to 999 employees .....	38	170	D	D	D	k
	Firms with 1,000 employees or more .....	16	172	D	D	D	j
	Firms not operated for the entire year .....	138	151	44 492	19 761	5 487	1 955
623311	Continuing care retirement communities						
	<b>All firms</b> .....	<b>944</b>	<b>1 282</b>	<b>7 300 126</b>	<b>2 922 239</b>	<b>703 302</b>	<b>172 586</b>
	Firms operated for the entire year .....	929	1 267	7 288 651	2 916 136	700 828	171 585
	Firms with less than 5 employees .....	18	18	2 372	738	134	41
	Firms with 5 to 9 employees .....	15	16	4 493	1 355	319	114
	Firms with 10 to 19 employees .....	49	51	25 980	9 941	2 301	689
	Firms with 20 to 49 employees .....	100	125	126 414	52 811	12 568	3 510
	Firms with 50 to 99 employees .....	166	183	522 188	210 142	49 457	12 722
	Firms with 100 to 249 employees .....	395	439	2 738 533	1 097 701	264 947	64 484
	Firms with 250 to 499 employees .....	137	206	1 916 176	780 280	186 808	46 387
	Firms with 500 to 999 employees .....	36	105	D	D	D	j
	Firms with 1,000 employees or more .....	13	124	D	D	D	j
	Firms not operated for the entire year .....	15	15	11 475	6 103	2 474	1 001

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
623312	Homes for the elderly						
	<b>All firms</b> .....	<b>1 824</b>	<b>2 669</b>	<b>2 003 971</b>	<b>819 595</b>	<b>196 266</b>	<b>53 425</b>
	Firms operated for the entire year .....	1 701	2 533	1 970 954	805 937	193 253	52 471
	Firms with less than 5 employees .....	332	346	40 934	11 485	2 481	743
	Firms with 5 to 9 employees .....	282	296	99 260	29 059	6 690	1 951
	Firms with 10 to 19 employees .....	371	421	190 446	70 112	16 342	5 101
	Firms with 20 to 49 employees .....	447	624	483 663	197 832	47 000	13 833
	Firms with 50 to 99 employees .....	174	434	447 127	182 954	44 012	11 968
	Firms with 100 to 249 employees .....	75	277	425 588	182 074	43 966	11 095
	Firms with 250 to 499 employees .....	17	108	229 458	103 368	25 902	5 697
	Firms with 500 to 999 employees .....	3	27	54 478	29 053	6 860	2 083
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	123	136	33 017	13 658	3 013	954
6239	Other residential care facilities						
	<b>All firms</b> .....	<b>2 488</b>	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Firms operated for the entire year .....	2 366	4 420	4 671 462	2 242 760	535 090	115 918
	Firms with less than 5 employees .....	281	284	34 688	12 008	2 649	713
	Firms with 5 to 9 employees .....	325	337	93 216	39 019	8 968	2 275
	Firms with 10 to 19 employees .....	529	589	279 615	124 795	29 247	7 424
	Firms with 20 to 49 employees .....	615	993	703 235	329 591	78 900	19 061
	Firms with 50 to 99 employees .....	299	780	848 213	393 508	93 370	20 920
	Firms with 100 to 249 employees .....	258	964	1 534 530	774 875	185 399	39 127
	Firms with 250 to 499 employees .....	44	311	639 878	328 597	78 839	14 763
	Firms with 500 to 999 employees .....	14	148	D	D	D	j
	Firms with 1,000 employees or more .....	1	14	D	D	D	g
	Firms not operated for the entire year .....	122	127	37 479	19 914	5 873	1 227
62399	Other residential care facilities						
	<b>All firms</b> .....	<b>2 488</b>	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Firms operated for the entire year .....	2 366	4 420	4 671 462	2 242 760	535 090	115 918
	Firms with less than 5 employees .....	281	284	34 688	12 008	2 649	713
	Firms with 5 to 9 employees .....	325	337	93 216	39 019	8 968	2 275
	Firms with 10 to 19 employees .....	529	589	279 615	124 795	29 247	7 424
	Firms with 20 to 49 employees .....	615	993	703 235	329 591	78 900	19 061
	Firms with 50 to 99 employees .....	299	780	848 213	393 508	93 370	20 920
	Firms with 100 to 249 employees .....	258	964	1 534 530	774 875	185 399	39 127
	Firms with 250 to 499 employees .....	44	311	639 878	328 597	78 839	14 763
	Firms with 500 to 999 employees .....	14	148	D	D	D	j
	Firms with 1,000 employees or more .....	1	14	D	D	D	g
	Firms not operated for the entire year .....	122	127	37 479	19 914	5 873	1 227
623990	Other residential care facilities						
	<b>All firms</b> .....	<b>2 488</b>	<b>4 547</b>	<b>4 708 941</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	Firms operated for the entire year .....	2 366	4 420	4 671 462	2 242 760	535 090	115 918
	Firms with less than 5 employees .....	281	284	34 688	12 008	2 649	713
	Firms with 5 to 9 employees .....	325	337	93 216	39 019	8 968	2 275
	Firms with 10 to 19 employees .....	529	589	279 615	124 795	29 247	7 424
	Firms with 20 to 49 employees .....	615	993	703 235	329 591	78 900	19 061
	Firms with 50 to 99 employees .....	299	780	848 213	393 508	93 370	20 920
	Firms with 100 to 249 employees .....	258	964	1 534 530	774 875	185 399	39 127
	Firms with 250 to 499 employees .....	44	311	639 878	328 597	78 839	14 763
	Firms with 500 to 999 employees .....	14	148	D	D	D	j
	Firms with 1,000 employees or more .....	1	14	D	D	D	g
	Firms not operated for the entire year .....	122	127	37 479	19 914	5 873	1 227
<b>624</b>	<b>Social assistance</b>						
	<b>All firms</b> .....	<b>46 668</b>	<b>69 737</b>	<b>44 756 300</b>	<b>18 628 458</b>	<b>4 426 725</b>	<b>1 253 144</b>
	Firms operated for the entire year .....	42 046	65 038	44 241 039	18 413 147	4 377 698	1 234 170
	Firms with less than 5 employees .....	13 568	13 596	1 630 886	511 421	116 283	31 029
	Firms with 5 to 9 employees .....	7 983	8 112	2 284 720	852 953	200 410	53 696
	Firms with 10 to 19 employees .....	8 068	8 789	4 152 723	1 723 029	404 870	110 705
	Firms with 20 to 49 employees .....	6 991	10 593	8 049 270	3 412 683	802 959	211 927
	Firms with 50 to 99 employees .....	2 799	7 995	7 493 265	3 064 971	724 545	192 083
	Firms with 100 to 249 employees .....	1 985	9 722	11 089 293	4 455 432	1 068 471	298 809
	Firms with 250 to 499 employees .....	495	3 405	5 218 836	2 307 051	553 947	165 655
	Firms with 500 to 999 employees .....	125	1 613	2 313 699	1 125 367	271 675	83 952
	Firms with 1,000 employees or more .....	32	1 213	2 008 347	960 240	234 538	86 314
	Firms not operated for the entire year .....	4 622	4 699	515 261	215 311	49 027	18 974
6241	Individual & family services						
	<b>All firms</b> .....	<b>24 407</b>	<b>36 364</b>	<b>26 452 637</b>	<b>10 781 228</b>	<b>2 556 712</b>	<b>642 584</b>
	Firms operated for the entire year .....	22 553	34 481	26 181 868	10 680 803	2 537 271	636 666
	Firms with less than 5 employees .....	8 009	8 030	1 004 005	325 710	73 088	18 012
	Firms with 5 to 9 employees .....	4 134	4 250	1 337 045	496 876	116 154	27 543
	Firms with 10 to 19 employees .....	3 813	4 476	2 353 234	940 421	219 548	52 427
	Firms with 20 to 49 employees .....	3 550	6 051	4 619 875	1 946 942	461 351	109 410
	Firms with 50 to 99 employees .....	1 648	4 643	4 690 093	1 976 567	466 418	113 402
	Firms with 100 to 249 employees .....	1 089	4 353	6 831 848	2 638 892	635 210	162 472
	Firms with 250 to 499 employees .....	236	1 277	3 060 340	1 263 153	303 145	79 268
	Firms with 500 to 999 employees .....	60	780	1 124 516	567 316	135 357	39 582
	Firms with 1,000 employees or more .....	14	621	1 160 912	524 926	127 000	34 550
	Firms not operated for the entire year .....	1 854	1 883	270 769	100 425	19 441	5 918

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
62411	Child & youth services						
	<b>All firms</b> .....	<b>8 296</b>	<b>11 086</b>	<b>7 718 841</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	Firms operated for the entire year .....	7 494	10 268	7 593 923	3 129 697	735 296	169 979
	Firms with less than 5 employees .....	2 528	2 541	376 481	117 342	25 498	5 792
	Firms with 5 to 9 employees .....	1 394	1 449	496 812	177 923	41 116	9 236
	Firms with 10 to 19 employees .....	1 459	1 752	954 070	377 860	87 249	20 091
	Firms with 20 to 49 employees .....	1 327	2 025	1 798 082	767 795	179 992	40 244
	Firms with 50 to 99 employees .....	463	1 116	1 420 118	575 835	133 890	31 101
	Firms with 100 to 249 employees .....	258	822	1 451 198	648 731	155 469	37 010
	Firms with 250 to 499 employees .....	51	364	765 030	328 201	78 672	17 058
	Firms with 500 to 999 employees .....	13	193	D	D	D	i
	Firms with 1,000 employees or more .....	1	6	D	D	D	g
	Firms not operated for the entire year .....	802	818	124 918	41 130	6 646	2 032
624110	Child & youth services						
	<b>All firms</b> .....	<b>8 296</b>	<b>11 086</b>	<b>7 718 841</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	Firms operated for the entire year .....	7 494	10 268	7 593 923	3 129 697	735 296	169 979
	Firms with less than 5 employees .....	2 528	2 541	376 481	117 342	25 498	5 792
	Firms with 5 to 9 employees .....	1 394	1 449	496 812	177 923	41 116	9 236
	Firms with 10 to 19 employees .....	1 459	1 752	954 070	377 860	87 249	20 091
	Firms with 20 to 49 employees .....	1 327	2 025	1 798 082	767 795	179 992	40 244
	Firms with 50 to 99 employees .....	463	1 116	1 420 118	575 835	133 890	31 101
	Firms with 100 to 249 employees .....	258	822	1 451 198	648 731	155 469	37 010
	Firms with 250 to 499 employees .....	51	364	765 030	328 201	78 672	17 058
	Firms with 500 to 999 employees .....	13	193	D	D	D	i
	Firms with 1,000 employees or more .....	1	6	D	D	D	g
	Firms not operated for the entire year .....	802	818	124 918	41 130	6 646	2 032
62412	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>6 740</b>	<b>9 960</b>	<b>8 217 311</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	Firms operated for the entire year .....	6 370	9 582	8 151 802	3 231 516	772 034	224 358
	Firms with less than 5 employees .....	1 877	1 890	207 055	65 297	14 861	4 298
	Firms with 5 to 9 employees .....	1 152	1 212	325 772	119 592	28 142	7 730
	Firms with 10 to 19 employees .....	1 098	1 243	603 207	242 098	56 698	15 147
	Firms with 20 to 49 employees .....	1 097	1 913	1 244 999	526 919	125 415	34 292
	Firms with 50 to 99 employees .....	604	1 351	1 426 535	624 192	147 534	42 105
	Firms with 100 to 249 employees .....	421	1 283	2 533 367	893 010	214 566	62 340
	Firms with 250 to 499 employees .....	92	356	1 149 201	419 272	102 077	31 774
	Firms with 500 to 999 employees .....	21	149	D	D	D	j
	Firms with 1,000 employees or more .....	8	185	D	D	D	j
	Firms not operated for the entire year .....	370	378	65 509	28 701	7 146	2 362
624120	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>6 740</b>	<b>9 960</b>	<b>8 217 311</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	Firms operated for the entire year .....	6 370	9 582	8 151 802	3 231 516	772 034	224 358
	Firms with less than 5 employees .....	1 877	1 890	207 055	65 297	14 861	4 298
	Firms with 5 to 9 employees .....	1 152	1 212	325 772	119 592	28 142	7 730
	Firms with 10 to 19 employees .....	1 098	1 243	603 207	242 098	56 698	15 147
	Firms with 20 to 49 employees .....	1 097	1 913	1 244 999	526 919	125 415	34 292
	Firms with 50 to 99 employees .....	604	1 351	1 426 535	624 192	147 534	42 105
	Firms with 100 to 249 employees .....	421	1 283	2 533 367	893 010	214 566	62 340
	Firms with 250 to 499 employees .....	92	356	1 149 201	419 272	102 077	31 774
	Firms with 500 to 999 employees .....	21	149	D	D	D	j
	Firms with 1,000 employees or more .....	8	185	D	D	D	j
	Firms not operated for the entire year .....	370	378	65 509	28 701	7 146	2 362
62419	Other individual & family services						
	<b>All firms</b> .....	<b>10 337</b>	<b>15 318</b>	<b>10 516 485</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	Firms operated for the entire year .....	9 622	14 596	10 431 022	4 316 983	1 029 061	242 118
	Firms with less than 5 employees .....	3 787	3 796	441 036	152 880	34 971	8 380
	Firms with 5 to 9 employees .....	1 807	1 892	591 230	229 179	53 958	12 072
	Firms with 10 to 19 employees .....	1 540	1 870	962 610	403 747	95 282	21 128
	Firms with 20 to 49 employees .....	1 384	2 607	1 932 645	822 019	196 040	42 941
	Firms with 50 to 99 employees .....	616	1 945	1 897 363	799 598	191 562	42 655
	Firms with 100 to 249 employees .....	386	1 604	2 676 810	1 009 242	243 037	59 034
	Firms with 250 to 499 employees .....	79	430	919 187	427 867	100 392	25 767
	Firms with 500 to 999 employees .....	18	177	363 347	181 477	42 790	11 783
	Firms with 1,000 employees or more .....	5	275	646 794	290 974	71 029	18 358
	Firms not operated for the entire year .....	715	722	85 463	33 201	6 529	1 735
624190	Other individual & family services						
	<b>All firms</b> .....	<b>10 337</b>	<b>15 318</b>	<b>10 516 485</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	Firms operated for the entire year .....	9 622	14 596	10 431 022	4 316 983	1 029 061	242 118
	Firms with less than 5 employees .....	3 787	3 796	441 036	152 880	34 971	8 380
	Firms with 5 to 9 employees .....	1 807	1 892	591 230	229 179	53 958	12 072
	Firms with 10 to 19 employees .....	1 540	1 870	962 610	403 747	95 282	21 128
	Firms with 20 to 49 employees .....	1 384	2 607	1 932 645	822 019	196 040	42 941
	Firms with 50 to 99 employees .....	616	1 945	1 897 363	799 598	191 562	42 655
	Firms with 100 to 249 employees .....	386	1 604	2 676 810	1 009 242	243 037	59 034
	Firms with 250 to 499 employees .....	79	430	919 187	427 867	100 392	25 767
	Firms with 500 to 999 employees .....	18	177	363 347	181 477	42 790	11 783
	Firms with 1,000 employees or more .....	5	275	646 794	290 974	71 029	18 358
	Firms not operated for the entire year .....	715	722	85 463	33 201	6 529	1 735

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
6242	Community food & housing/emergency & other relief services						
	<b>All firms</b> .....	<b>7 674</b>	<b>9 606</b>	<b>6 085 252</b>	<b>1 738 937</b>	<b>409 527</b>	<b>100 841</b>
	Firms operated for the entire year .....	7 234	9 152	6 008 498	1 719 275	405 287	99 509
	Firms with less than 5 employees .....	3 120	3 140	444 199	108 867	24 802	6 791
	Firms with 5 to 9 employees .....	1 512	1 597	577 438	167 803	39 147	10 117
	Firms with 10 to 19 employees .....	1 291	1 494	928 822	299 781	70 847	17 500
	Firms with 20 to 49 employees .....	949	1 480	1 604 366	488 138	114 548	28 217
	Firms with 50 to 99 employees .....	256	818	1 242 429	297 510	69 711	16 910
	Firms with 100 to 249 employees .....	88	414	753 036	209 141	50 524	12 274
	Firms with 250 to 499 employees .....	12	71	211 575	84 589	18 896	3 586
	Firms with 500 to 999 employees .....	6	138	246 633	63 446	16 812	4 114
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	440	454	76 754	19 662	4 240	1 332
62421	Community food services						
	<b>All firms</b> .....	<b>2 155</b>	<b>2 988</b>	<b>1 597 522</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	Firms operated for the entire year .....	2 067	2 889	1 582 712	320 466	75 292	22 642
	Firms with less than 5 employees .....	1 081	1 086	128 190	28 102	6 531	2 342
	Firms with 5 to 9 employees .....	440	490	153 220	38 074	8 957	2 892
	Firms with 10 to 19 employees .....	274	390	277 855	60 371	14 250	3 729
	Firms with 20 to 49 employees .....	183	372	620 344	89 684	20 792	5 623
	Firms with 50 to 99 employees .....	67	324	294 342	63 745	14 903	4 483
	Firms with 100 to 249 employees .....	19	183	83 460	28 592	6 883	2 567
	Firms with 250 to 499 employees .....	3	44	25 301	11 898	2 976	1 006
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	88	99	14 810	3 613	930	312
624210	Community food services						
	<b>All firms</b> .....	<b>2 155</b>	<b>2 988</b>	<b>1 597 522</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	Firms operated for the entire year .....	2 067	2 889	1 582 712	320 466	75 292	22 642
	Firms with less than 5 employees .....	1 081	1 086	128 190	28 102	6 531	2 342
	Firms with 5 to 9 employees .....	440	490	153 220	38 074	8 957	2 892
	Firms with 10 to 19 employees .....	274	390	277 855	60 371	14 250	3 729
	Firms with 20 to 49 employees .....	183	372	620 344	89 684	20 792	5 623
	Firms with 50 to 99 employees .....	67	324	294 342	63 745	14 903	4 483
	Firms with 100 to 249 employees .....	19	183	83 460	28 592	6 883	2 567
	Firms with 250 to 499 employees .....	3	44	25 301	11 898	2 976	1 006
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	88	99	14 810	3 613	930	312
62422	Community housing services						
	<b>All firms</b> .....	<b>4 049</b>	<b>4 737</b>	<b>2 954 163</b>	<b>1 079 027</b>	<b>254 636</b>	<b>60 188</b>
	Firms operated for the entire year .....	3 806	4 490	2 902 753	1 065 111	251 690	59 314
	Firms with less than 5 employees .....	1 281	1 292	237 924	57 074	12 850	2 831
	Firms with 5 to 9 employees .....	817	859	342 788	105 509	24 510	5 561
	Firms with 10 to 19 employees .....	876	967	564 156	212 298	50 103	12 025
	Firms with 20 to 49 employees .....	630	878	785 993	331 908	77 435	18 667
	Firms with 50 to 99 employees .....	139	293	437 187	162 822	38 199	9 048
	Firms with 100 to 249 employees .....	53	156	282 840	123 046	30 034	7 431
	Firms with 250 to 499 employees .....	7	27	D	D	D	g
	Firms with 500 to 999 employees .....	3	18	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	243	247	51 410	13 916	2 946	874
624221	Temporary shelters						
	<b>All firms</b> .....	<b>2 181</b>	<b>2 537</b>	<b>1 514 645</b>	<b>665 150</b>	<b>156 943</b>	<b>39 646</b>
	Firms operated for the entire year .....	2 073	2 429	1 494 046	658 723	155 334	39 119
	Firms with less than 5 employees .....	430	432	58 773	18 072	4 106	1 038
	Firms with 5 to 9 employees .....	441	451	131 322	49 806	11 389	3 059
	Firms with 10 to 19 employees .....	600	637	303 646	130 318	30 711	8 310
	Firms with 20 to 49 employees .....	466	612	484 885	231 323	54 090	13 855
	Firms with 50 to 99 employees .....	100	196	256 207	113 653	27 144	6 517
	Firms with 100 to 249 employees .....	31	76	169 531	73 757	17 832	4 473
	Firms with 250 to 499 employees .....	4	18	D	D	D	g
	Firms with 500 to 999 employees .....	1	7	D	D	D	f
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	108	108	20 599	6 427	1 609	527
624229	Other community housing services						
	<b>All firms</b> .....	<b>1 939</b>	<b>2 200</b>	<b>1 439 518</b>	<b>413 877</b>	<b>97 693</b>	<b>20 542</b>
	Firms operated for the entire year .....	1 801	2 058	1 407 859	406 174	96 327	20 188
	Firms with less than 5 employees .....	877	894	184 949	40 870	9 091	1 866
	Firms with 5 to 9 employees .....	393	426	219 750	58 066	13 678	2 621
	Firms with 10 to 19 employees .....	300	353	278 142	87 873	20 843	4 050
	Firms with 20 to 49 employees .....	171	253	311 132	103 932	24 010	5 018
	Firms with 50 to 99 employees .....	33	56	152 648	41 140	9 519	2 123
	Firms with 100 to 249 employees .....	23	69	118 216	51 973	12 843	3 175
	Firms with 250 to 499 employees .....	3	6	D	D	D	f
	Firms with 500 to 999 employees .....	1	1	D	D	D	f
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	138	142	31 659	7 703	1 366	354

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
62423	Emergency & other relief services						
	<b>All firms</b> .....	<b>1 596</b>	<b>1 881</b>	<b>1 533 567</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	Firms operated for the entire year .....	1 482	1 767	1 519 607	332 733	78 122	17 516
	Firms with less than 5 employees .....	800	802	82 066	25 003	5 731	1 701
	Firms with 5 to 9 employees .....	296	309	96 648	29 058	6 808	1 942
	Firms with 10 to 19 employees .....	184	208	113 083	37 862	9 093	2 372
	Firms with 20 to 49 employees .....	140	198	199 745	67 701	16 281	4 029
	Firms with 50 to 99 employees .....	42	90	478 772	59 904	14 217	2 782
	Firms with 100 to 249 employees .....	14	43	371 868	51 613	12 372	2 038
	Firms with 250 to 499 employees .....	4	33	D	D	D	g
	Firms with 500 to 999 employees .....	2	84	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	114	114	13 960	3 098	547	183
624230	Emergency & other relief services						
	<b>All firms</b> .....	<b>1 596</b>	<b>1 881</b>	<b>1 533 567</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	Firms operated for the entire year .....	1 482	1 767	1 519 607	332 733	78 122	17 516
	Firms with less than 5 employees .....	800	802	82 066	25 003	5 731	1 701
	Firms with 5 to 9 employees .....	296	309	96 648	29 058	6 808	1 942
	Firms with 10 to 19 employees .....	184	208	113 083	37 862	9 093	2 372
	Firms with 20 to 49 employees .....	140	198	199 745	67 701	16 281	4 029
	Firms with 50 to 99 employees .....	42	90	478 772	59 904	14 217	2 782
	Firms with 100 to 249 employees .....	14	43	371 868	51 613	12 372	2 038
	Firms with 250 to 499 employees .....	4	33	D	D	D	g
	Firms with 500 to 999 employees .....	2	84	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	114	114	13 960	3 098	547	183
6243	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>3 586</b>	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Firms operated for the entire year .....	3 438	5 510	6 417 212	3 072 119	722 264	267 998
	Firms with less than 5 employees .....	478	491	77 229	27 747	6 185	1 174
	Firms with 5 to 9 employees .....	394	409	153 160	63 151	14 040	2 696
	Firms with 10 to 19 employees .....	524	636	342 109	144 673	32 766	7 203
	Firms with 20 to 49 employees .....	803	1 134	1 078 116	463 446	104 917	26 095
	Firms with 50 to 99 employees .....	550	941	1 176 837	526 977	121 888	39 251
	Firms with 100 to 249 employees .....	481	1 013	1 680 041	798 311	186 841	73 008
	Firms with 250 to 499 employees .....	159	549	1 019 385	520 702	124 619	52 993
	Firms with 500 to 999 employees .....	39	130	D	D	D	k
	Firms with 1,000 employees or more .....	10	207	D	D	D	k
	Firms not operated for the entire year .....	148	158	44 533	21 147	5 529	1 740
62431	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>3 586</b>	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Firms operated for the entire year .....	3 438	5 510	6 417 212	3 072 119	722 264	267 998
	Firms with less than 5 employees .....	478	491	77 229	27 747	6 185	1 174
	Firms with 5 to 9 employees .....	394	409	153 160	63 151	14 040	2 696
	Firms with 10 to 19 employees .....	524	636	342 109	144 673	32 766	7 203
	Firms with 20 to 49 employees .....	803	1 134	1 078 116	463 446	104 917	26 095
	Firms with 50 to 99 employees .....	550	941	1 176 837	526 977	121 888	39 251
	Firms with 100 to 249 employees .....	481	1 013	1 680 041	798 311	186 841	73 008
	Firms with 250 to 499 employees .....	159	549	1 019 385	520 702	124 619	52 993
	Firms with 500 to 999 employees .....	39	130	D	D	D	k
	Firms with 1,000 employees or more .....	10	207	D	D	D	k
	Firms not operated for the entire year .....	148	158	44 533	21 147	5 529	1 740
624310	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>3 586</b>	<b>5 668</b>	<b>6 461 745</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	Firms operated for the entire year .....	3 438	5 510	6 417 212	3 072 119	722 264	267 998
	Firms with less than 5 employees .....	478	491	77 229	27 747	6 185	1 174
	Firms with 5 to 9 employees .....	394	409	153 160	63 151	14 040	2 696
	Firms with 10 to 19 employees .....	524	636	342 109	144 673	32 766	7 203
	Firms with 20 to 49 employees .....	803	1 134	1 078 116	463 446	104 917	26 095
	Firms with 50 to 99 employees .....	550	941	1 176 837	526 977	121 888	39 251
	Firms with 100 to 249 employees .....	481	1 013	1 680 041	798 311	186 841	73 008
	Firms with 250 to 499 employees .....	159	549	1 019 385	520 702	124 619	52 993
	Firms with 500 to 999 employees .....	39	130	D	D	D	k
	Firms with 1,000 employees or more .....	10	207	D	D	D	k
	Firms not operated for the entire year .....	148	158	44 533	21 147	5 529	1 740
6244	Child day care services						
	<b>All firms</b> .....	<b>12 998</b>	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Firms operated for the entire year .....	10 736	15 724	5 592 737	2 921 983	707 303	228 122
	Firms with less than 5 employees .....	2 244	2 252	138 421	63 582	15 437	5 782
	Firms with 5 to 9 employees .....	2 290	2 324	318 862	171 756	41 673	15 744
	Firms with 10 to 19 employees .....	3 028	3 195	851 358	485 870	117 030	41 728
	Firms with 20 to 49 employees .....	2 297	3 257	1 452 095	825 517	197 567	67 097
	Firms with 50 to 99 employees .....	545	1 889	975 046	496 657	119 380	36 074
	Firms with 100 to 249 employees .....	285	2 106	1 303 548	606 312	151 431	41 975
	Firms with 250 to 499 employees .....	39	463	368 843	179 974	43 011	13 019
	Firms with 500 to 999 employees .....	6	73	D	D	D	h
	Firms with 1,000 employees or more .....	2	165	D	D	D	h
	Firms not operated for the entire year .....	2 262	2 375	163 929	93 044	25 390	11 859

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
62441	Child day care services						
	<b>All firms</b> .....	<b>12 998</b>	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Firms operated for the entire year .....	10 736	15 724	5 592 737	2 921 983	707 303	228 122
	Firms with less than 5 employees .....	2 244	2 252	138 421	63 582	15 437	5 782
	Firms with 5 to 9 employees .....	2 290	2 324	318 862	171 756	41 673	15 744
	Firms with 10 to 19 employees .....	3 028	3 195	851 358	485 870	117 030	41 728
	Firms with 20 to 49 employees .....	2 297	3 257	1 452 095	825 517	197 567	67 097
	Firms with 50 to 99 employees .....	545	1 889	975 046	496 657	119 380	36 074
	Firms with 100 to 249 employees .....	285	2 106	1 303 548	606 312	151 431	41 975
	Firms with 250 to 499 employees .....	39	463	368 843	179 974	43 011	13 019
	Firms with 500 to 999 employees .....	6	73	D	D	D	h
	Firms with 1,000 employees or more .....	2	165	D	D	D	h
	Firms not operated for the entire year .....	2 262	2 375	163 929	93 044	25 390	11 859
624410	Child day care services						
	<b>All firms</b> .....	<b>12 998</b>	<b>18 099</b>	<b>5 756 666</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	Firms operated for the entire year .....	10 736	15 724	5 592 737	2 921 983	707 303	228 122
	Firms with less than 5 employees .....	2 244	2 252	138 421	63 582	15 437	5 782
	Firms with 5 to 9 employees .....	2 290	2 324	318 862	171 756	41 673	15 744
	Firms with 10 to 19 employees .....	3 028	3 195	851 358	485 870	117 030	41 728
	Firms with 20 to 49 employees .....	2 297	3 257	1 452 095	825 517	197 567	67 097
	Firms with 50 to 99 employees .....	545	1 889	975 046	496 657	119 380	36 074
	Firms with 100 to 249 employees .....	285	2 106	1 303 548	606 312	151 431	41 975
	Firms with 250 to 499 employees .....	39	463	368 843	179 974	43 011	13 019
	Firms with 500 to 999 employees .....	6	73	D	D	D	h
	Firms with 1,000 employees or more .....	2	165	D	D	D	h
	Firms not operated for the entire year .....	2 262	2 375	163 929	93 044	25 390	11 859

<sup>1</sup>Based on the number of paid employees for the pay period including March 12.

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>						
	<b>All firms</b> .....	<b>531 069</b>	<b>418 602 207</b>	<b>100.0</b>	<b>182 256 342</b>	<b>40 643 478</b>	<b>6 231 768</b>
	4 largest firms .....	3 491	32 717 027	7.8	11 858 895	2 919 997	453 600
	8 largest firms .....	5 267	42 144 042	10.1	16 362 437	4 048 158	629 370
	20 largest firms .....	8 971	59 433 974	14.2	22 233 108	5 494 968	831 218
	50 largest firms .....	15 746	78 564 648	18.8	29 639 094	7 305 304	1 199 244
<b>621</b>	<b>Ambulatory health care services</b>						
	<b>All firms</b> .....	<b>440 200</b>	<b>310 012 321</b>	<b>100.0</b>	<b>137 979 315</b>	<b>30 023 002</b>	<b>3 744 279</b>
	4 largest firms .....	2 960	8 876 053	2.9	3 589 071	910 780	108 797
	8 largest firms .....	4 052	15 108 984	4.9	5 765 829	1 455 782	181 850
	20 largest firms .....	8 194	25 159 218	8.1	9 787 522	2 421 812	342 757
	50 largest firms .....	10 698	33 421 135	10.8	12 792 228	3 161 386	420 258
6211	Offices of physicians						
	<b>All firms</b> .....	<b>195 449</b>	<b>171 629 179</b>	<b>100.0</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	4 largest firms .....	1 004	6 277 059	3.7	2 691 047	670 830	62 290
	8 largest firms .....	1 480	7 757 971	4.5	3 350 219	833 110	81 773
	20 largest firms .....	2 034	10 457 328	6.1	4 466 386	1 104 500	103 630
	50 largest firms .....	2 958	14 272 926	8.3	6 260 798	1 512 514	137 315
62111	Offices of physicians						
	<b>All firms</b> .....	<b>195 449</b>	<b>171 629 179</b>	<b>100.0</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	4 largest firms .....	1 004	6 277 059	3.7	2 691 047	670 830	62 290
	8 largest firms .....	1 480	7 757 971	4.5	3 350 219	833 110	81 773
	20 largest firms .....	2 034	10 457 328	6.1	4 466 386	1 104 500	103 630
	50 largest firms .....	2 958	14 272 926	8.3	6 260 798	1 512 514	137 315
621111	Offices of physicians (except mental health specialists)						
	<b>All firms</b> .....	<b>185 094</b>	<b>168 251 883</b>	<b>100.0</b>	<b>83 482 128</b>	<b>17 623 619</b>	<b>1 536 459</b>
	4 largest firms .....	1 003	6 276 995	3.7	2 690 987	670 815	62 287
	8 largest firms .....	1 475	7 745 403	4.6	3 343 195	830 837	81 408
	20 largest firms .....	2 020	10 433 976	6.2	4 452 022	1 100 294	103 164
	50 largest firms .....	2 983	14 228 293	8.5	6 240 146	1 507 793	136 947
621112	Offices of physicians, mental health specialists						
	<b>All firms</b> .....	<b>10 355</b>	<b>3 377 296</b>	<b>100.0</b>	<b>1 494 449</b>	<b>317 724</b>	<b>34 686</b>
	4 largest firms .....	115	126 380	3.7	50 561	10 887	945
	8 largest firms .....	128	176 528	5.2	76 927	17 733	1 503
	20 largest firms .....	157	269 473	8.0	123 462	29 551	2 894
	50 largest firms .....	228	404 124	12.0	189 511	44 949	4 280
6212	Offices of dentists						
	<b>All firms</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>100.0</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	4 largest firms .....	188	321 005	.7	114 006	26 110	3 702
	8 largest firms .....	427	435 169	.9	157 204	35 660	5 305
	20 largest firms .....	601	678 479	1.4	260 999	60 551	7 979
	50 largest firms .....	828	1 005 147	2.1	393 329	89 956	11 581
62121	Offices of dentists						
	<b>All firms</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>100.0</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	4 largest firms .....	188	321 005	.7	114 006	26 110	3 702
	8 largest firms .....	427	435 169	.9	157 204	35 660	5 305
	20 largest firms .....	601	678 479	1.4	260 999	60 551	7 979
	50 largest firms .....	828	1 005 147	2.1	393 329	89 956	11 581
621210	Offices of dentists						
	<b>All firms</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>100.0</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	4 largest firms .....	188	321 005	.7	114 006	26 110	3 702
	8 largest firms .....	427	435 169	.9	157 204	35 660	5 305
	20 largest firms .....	601	678 479	1.4	260 999	60 551	7 979
	50 largest firms .....	828	1 005 147	2.1	393 329	89 956	11 581
6213	Offices of other health practitioners						
	<b>All firms</b> .....	<b>88 886</b>	<b>28 282 299</b>	<b>100.0</b>	<b>10 456 729</b>	<b>2 365 863</b>	<b>406 589</b>
	4 largest firms .....	583	1 867 950	6.6	1 042 949	242 077	27 703
	8 largest firms .....	848	2 385 209	8.4	1 243 856	289 379	32 467
	20 largest firms .....	1 453	3 129 594	11.1	1 557 653	361 591	41 979
	50 largest firms .....	1 904	3 769 971	13.3	1 871 858	435 803	51 279
62131	Offices of chiropractors						
	<b>All firms</b> .....	<b>30 487</b>	<b>6 570 083</b>	<b>100.0</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	4 largest firms .....	34	45 794	.7	15 103	3 530	570
	8 largest firms .....	62	72 145	1.1	21 732	5 079	784
	20 largest firms .....	103	120 490	1.8	45 698	9 675	1 419
	50 largest firms .....	187	198 893	3.0	75 076	16 160	2 095
621310	Offices of chiropractors						
	<b>All firms</b> .....	<b>30 487</b>	<b>6 570 083</b>	<b>100.0</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	4 largest firms .....	34	45 794	.7	15 103	3 530	570
	8 largest firms .....	62	72 145	1.1	21 732	5 079	784
	20 largest firms .....	103	120 490	1.8	45 698	9 675	1 419
	50 largest firms .....	187	198 893	3.0	75 076	16 160	2 095

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
62132	Offices of optometrists						
	<b>All firms</b> .....	<b>17 875</b>	<b>6 361 839</b>	<b>100.0</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	4 largest firms .....	261	253 543	4.0	61 980	15 027	2 478
	8 largest firms .....	319	312 407	4.9	83 033	20 700	3 185
	20 largest firms .....	427	410 435	6.5	120 141	29 829	4 388
	50 largest firms .....	547	538 841	8.5	166 667	40 521	5 972
621320	Offices of optometrists						
	<b>All firms</b> .....	<b>17 875</b>	<b>6 361 839</b>	<b>100.0</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	4 largest firms .....	261	253 543	4.0	61 980	15 027	2 478
	8 largest firms .....	319	312 407	4.9	83 033	20 700	3 185
	20 largest firms .....	427	410 435	6.5	120 141	29 829	4 388
	50 largest firms .....	547	538 841	8.5	166 667	40 521	5 972
62133	Offices of mental health practitioners (except physicians)						
	<b>All firms</b> .....	<b>11 750</b>	<b>2 504 820</b>	<b>100.0</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	4 largest firms .....	62	190 676	7.6	50 805	10 475	1 470
	8 largest firms .....	102	244 043	9.7	73 722	15 367	2 150
	20 largest firms .....	130	317 681	12.7	105 014	22 808	3 432
	50 largest firms .....	224	418 193	16.7	152 950	35 359	5 357
621330	Offices of mental health practitioners (except physicians)						
	<b>All firms</b> .....	<b>11 750</b>	<b>2 504 820</b>	<b>100.0</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	4 largest firms .....	62	190 676	7.6	50 805	10 475	1 470
	8 largest firms .....	102	244 043	9.7	73 722	15 367	2 150
	20 largest firms .....	130	317 681	12.7	105 014	22 808	3 432
	50 largest firms .....	224	418 193	16.7	152 950	35 359	5 357
62134	Offices of physical, occup, & speech therapists & audiologists						
	<b>All firms</b> .....	<b>14 277</b>	<b>8 684 039</b>	<b>100.0</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	4 largest firms .....	555	1 848 940	21.3	1 033 301	239 733	27 488
	8 largest firms .....	981	2 263 953	26.1	1 238 923	286 641	32 615
	20 largest firms .....	1 266	2 732 357	31.5	1 482 403	342 330	39 584
	50 largest firms .....	1 429	3 195 483	36.8	1 756 336	408 333	47 838
621340	Offices of physical, occup, & speech therapists & audiologists						
	<b>All firms</b> .....	<b>14 277</b>	<b>8 684 039</b>	<b>100.0</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	4 largest firms .....	555	1 848 940	21.3	1 033 301	239 733	27 488
	8 largest firms .....	981	2 263 953	26.1	1 238 923	286 641	32 615
	20 largest firms .....	1 266	2 732 357	31.5	1 482 403	342 330	39 584
	50 largest firms .....	1 429	3 195 483	36.8	1 756 336	408 333	47 838
6213401	Speech therapists & audiologists						
	<b>All firms</b> .....	<b>2 315</b>	<b>714 482</b>	<b>100.0</b>	<b>271 261</b>	<b>61 749</b>	<b>10 508</b>
	4 largest firms .....	5	50 475	7.1	25 413	5 858	652
	8 largest firms .....	15	67 133	9.4	35 621	8 950	994
	20 largest firms .....	38	100 977	14.1	54 092	13 193	1 652
	50 largest firms .....	83	156 814	21.9	78 886	19 077	2 516
6213402	Physical & occupational therapists						
	<b>All firms</b> .....	<b>11 962</b>	<b>7 969 557</b>	<b>100.0</b>	<b>4 105 525</b>	<b>948 895</b>	<b>131 025</b>
	4 largest firms .....	555	1 848 940	23.2	1 033 301	239 733	27 488
	8 largest firms .....	981	2 263 953	28.4	1 238 923	286 641	32 615
	20 largest firms .....	1 292	2 728 561	34.2	1 479 188	342 585	39 550
	50 largest firms .....	1 426	3 178 054	39.9	1 747 675	406 205	47 565
62139	Offices of all other health practitioners						
	<b>All firms</b> .....	<b>14 497</b>	<b>4 161 518</b>	<b>100.0</b>	<b>1 472 821</b>	<b>321 793</b>	<b>55 384</b>
	4 largest firms .....	77	203 834	4.9	66 195	16 436	1 760
	8 largest firms .....	83	255 273	6.1	84 985	20 358	2 169
	20 largest firms .....	122	340 657	8.2	122 037	28 380	3 058
	50 largest firms .....	216	456 291	11.0	169 947	39 241	4 577
621391	Offices of podiatrists						
	<b>All firms</b> .....	<b>8 662</b>	<b>2 393 443</b>	<b>100.0</b>	<b>771 151</b>	<b>168 549</b>	<b>30 472</b>
	4 largest firms .....	25	16 763	.7	8 189	2 023	256
	8 largest firms .....	36	31 045	1.3	15 953	3 842	440
	20 largest firms .....	69	64 436	2.7	28 922	6 799	850
	50 largest firms .....	141	125 011	5.2	52 325	11 838	1 506
621399	Offices of all other miscellaneous health practitioners						
	<b>All firms</b> .....	<b>5 835</b>	<b>1 768 075</b>	<b>100.0</b>	<b>701 670</b>	<b>153 244</b>	<b>24 912</b>
	4 largest firms .....	77	203 834	11.5	66 195	16 436	1 760
	8 largest firms .....	83	255 273	14.4	84 985	20 358	2 169
	20 largest firms .....	122	340 657	19.3	122 037	28 380	3 058
	50 largest firms .....	186	447 068	25.3	162 307	36 959	4 336

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
6214	Outpatient care centers						
	<b>All firms</b> .....	<b>11 828</b>	<b>17 306 497</b>	<b>100.0</b>	<b>5 501 909</b>	<b>1 278 154</b>	<b>173 809</b>
	4 largest firms .....	2 013	4 373 313	25.3	1 197 747	287 794	41 445
	8 largest firms .....	2 459	5 875 170	33.9	1 557 954	371 504	52 083
	20 largest firms .....	3 193	8 235 689	47.6	2 186 851	536 893	69 693
	50 largest firms .....	3 760	9 619 000	55.6	2 648 180	644 303	82 683
62141	Family planning centers						
	<b>All firms</b> .....	<b>443</b>	<b>277 683</b>	<b>100.0</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	4 largest firms .....	30	63 307	22.8	22 764	5 320	570
	8 largest firms .....	48	84 279	30.4	29 369	6 951	785
	20 largest firms .....	94	128 169	46.2	44 897	10 354	1 346
	50 largest firms .....	125	176 791	63.7	60 682	13 843	1 945
621410	Family planning centers						
	<b>All firms</b> .....	<b>443</b>	<b>277 683</b>	<b>100.0</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	4 largest firms .....	30	63 307	22.8	22 764	5 320	570
	8 largest firms .....	48	84 279	30.4	29 369	6 951	785
	20 largest firms .....	94	128 169	46.2	44 897	10 354	1 346
	50 largest firms .....	125	176 791	63.7	60 682	13 843	1 945
62142	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>2 648</b>	<b>1 503 605</b>	<b>100.0</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	4 largest firms .....	127	306 923	20.4	90 979	21 772	2 744
	8 largest firms .....	153	374 667	24.9	119 576	29 723	4 265
	20 largest firms .....	230	493 840	32.8	165 959	42 044	6 129
	50 largest firms .....	374	666 362	44.3	230 376	57 384	8 632
621420	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>2 648</b>	<b>1 503 605</b>	<b>100.0</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	4 largest firms .....	127	306 923	20.4	90 979	21 772	2 744
	8 largest firms .....	153	374 667	24.9	119 576	29 723	4 265
	20 largest firms .....	230	493 840	32.8	165 959	42 044	6 129
	50 largest firms .....	374	666 362	44.3	230 376	57 384	8 632
62149	Other outpatient care centers						
	<b>All firms</b> .....	<b>8 737</b>	<b>15 525 209</b>	<b>100.0</b>	<b>4 827 378</b>	<b>1 122 888</b>	<b>146 786</b>
	4 largest firms .....	1 976	4 315 874	27.8	1 177 680	279 400	40 340
	8 largest firms .....	2 392	5 791 596	37.3	1 527 100	360 679	50 494
	20 largest firms .....	3 106	8 021 791	51.7	2 130 746	520 015	67 639
	50 largest firms .....	3 554	9 287 373	59.8	2 529 503	614 132	79 188
621491	HMO medical centers						
	<b>All firms</b> .....	<b>262</b>	<b>1 709 323</b>	<b>100.0</b>	<b>419 527</b>	<b>111 139</b>	<b>11 029</b>
	4 largest firms .....	149	1 110 506	65.0	292 409	78 611	8 196
	8 largest firms .....	208	1 602 426	93.7	375 545	100 696	9 974
	20 largest firms .....	255	1 703 909	99.7	417 449	110 636	10 954
	50 largest firms .....	262	1 709 323	100.0	419 527	111 139	11 029
621492	Kidney dialysis centers						
	<b>All firms</b> .....	<b>1 953</b>	<b>4 310 817</b>	<b>100.0</b>	<b>1 147 692</b>	<b>260 780</b>	<b>38 503</b>
	4 largest firms .....	1 262	2 812 622	65.2	708 721	160 264	23 582
	8 largest firms .....	1 363	3 134 247	72.7	789 605	178 603	26 442
	20 largest firms .....	1 428	3 377 898	78.4	867 860	196 940	28 981
	50 largest firms .....	1 514	3 640 665	84.5	943 787	214 099	31 311
621493	Freestanding ambulatory surgical & emergency centers						
	<b>All firms</b> .....	<b>2 089</b>	<b>4 088 108</b>	<b>100.0</b>	<b>1 262 848</b>	<b>283 612</b>	<b>34 295</b>
	4 largest firms .....	344	1 365 142	33.4	338 534	81 326	11 049
	8 largest firms .....	362	1 474 257	36.1	363 855	86 926	11 694
	20 largest firms .....	436	1 677 811	41.0	428 195	100 657	13 430
	50 largest firms .....	512	1 989 473	48.7	503 759	118 027	15 593
621498	All other outpatient care centers						
	<b>All firms</b> .....	<b>4 433</b>	<b>5 416 961</b>	<b>100.0</b>	<b>1 997 311</b>	<b>467 357</b>	<b>62 959</b>
	4 largest firms .....	1 173	1 676 593	31.0	547 982	137 224	18 300
	8 largest firms .....	1 256	2 190 749	40.4	710 811	179 139	21 765
	20 largest firms .....	1 469	2 738 682	50.6	885 891	220 352	27 456
	50 largest firms .....	1 622	3 255 822	60.1	1 099 359	269 265	33 353
6215	Medical & diagnostic laboratories						
	<b>All firms</b> .....	<b>9 076</b>	<b>16 317 096</b>	<b>100.0</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	4 largest firms .....	1 016	4 593 660	28.2	1 351 260	337 997	41 001
	8 largest firms .....	1 391	5 292 393	32.4	1 506 368	373 658	45 491
	20 largest firms .....	1 634	6 263 301	38.4	1 830 327	453 788	54 729
	50 largest firms .....	1 957	7 400 620	45.4	2 180 848	540 926	65 937

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			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
62151	Medical & diagnostic laboratories						
	<b>All firms</b> .....	<b>9 076</b>	<b>16 317 096</b>	<b>100.0</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	4 largest firms .....	1 016	4 593 660	28.2	1 351 260	337 997	41 001
	8 largest firms .....	1 391	5 292 393	32.4	1 506 368	373 658	45 491
	20 largest firms .....	1 634	6 263 301	38.4	1 830 327	453 788	54 729
	50 largest firms .....	1 957	7 400 620	45.4	2 180 848	540 926	65 937
621511	Medical laboratories						
	<b>All firms</b> .....	<b>4 655</b>	<b>10 443 452</b>	<b>100.0</b>	<b>3 519 456</b>	<b>835 582</b>	<b>107 474</b>
	4 largest firms .....	1 025	4 509 627	43.2	1 371 624	340 093	41 251
	8 largest firms .....	1 055	4 991 753	47.8	1 510 400	374 330	44 631
	20 largest firms .....	1 300	5 752 375	55.1	1 735 216	431 081	51 482
	50 largest firms .....	1 554	6 634 759	63.5	2 042 681	507 206	62 312
621512	Diagnostic imaging centers						
	<b>All firms</b> .....	<b>4 421</b>	<b>5 873 644</b>	<b>100.0</b>	<b>1 882 293</b>	<b>410 497</b>	<b>43 864</b>
	4 largest firms .....	92	600 398	10.2	112 881	26 834	3 089
	8 largest firms .....	292	815 832	13.9	163 654	40 247	5 140
	20 largest firms .....	377	1 165 889	19.8	275 665	65 386	7 492
	50 largest firms .....	528	1 664 968	28.3	452 441	104 057	10 500
6216	Home health care services						
	<b>All firms</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>100.0</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	4 largest firms .....	1 750	3 721 776	17.3	1 656 928	426 834	79 224
	8 largest firms .....	2 520	5 115 375	23.8	2 264 666	575 137	121 848
	20 largest firms .....	3 263	6 646 245	31.0	2 953 755	747 903	164 975
	50 largest firms .....	3 895	8 391 431	39.1	3 901 637	975 715	236 155
62161	Home health care services						
	<b>All firms</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>100.0</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	4 largest firms .....	1 750	3 721 776	17.3	1 656 928	426 834	79 224
	8 largest firms .....	2 520	5 115 375	23.8	2 264 666	575 137	121 848
	20 largest firms .....	3 263	6 646 245	31.0	2 953 755	747 903	164 975
	50 largest firms .....	3 895	8 391 431	39.1	3 901 637	975 715	236 155
621610	Home health care services						
	<b>All firms</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>100.0</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	4 largest firms .....	1 750	3 721 776	17.3	1 656 928	426 834	79 224
	8 largest firms .....	2 520	5 115 375	23.8	2 264 666	575 137	121 848
	20 largest firms .....	3 263	6 646 245	31.0	2 953 755	747 903	164 975
	50 largest firms .....	3 895	8 391 431	39.1	3 901 637	975 715	236 155
6219	Other ambulatory health care services						
	<b>All firms</b> .....	<b>4 468</b>	<b>6 521 189</b>	<b>100.0</b>	<b>2 474 625</b>	<b>590 387</b>	<b>118 219</b>
	4 largest firms .....	412	2 006 987	30.8	841 838	206 359	38 054
	8 largest firms .....	636	2 407 450	36.9	947 984	232 730	43 335
	20 largest firms .....	894	3 028 144	46.4	1 092 844	267 829	50 026
	50 largest firms .....	1 042	3 645 446	55.9	1 324 443	321 456	59 557
62191	Ambulance services						
	<b>All firms</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>100.0</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	4 largest firms .....	295	1 823 949	43.4	768 109	190 051	35 006
	8 largest firms .....	305	1 981 416	47.1	820 717	202 634	37 019
	20 largest firms .....	375	2 239 412	53.2	926 207	228 421	41 237
	50 largest firms .....	457	2 573 253	61.2	1 085 148	266 337	48 326
621910	Ambulance services						
	<b>All firms</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>100.0</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	4 largest firms .....	295	1 823 949	43.4	768 109	190 051	35 006
	8 largest firms .....	305	1 981 416	47.1	820 717	202 634	37 019
	20 largest firms .....	375	2 239 412	53.2	926 207	228 421	41 237
	50 largest firms .....	457	2 573 253	61.2	1 085 148	266 337	48 326
62199	All other ambulatory health care services						
	<b>All firms</b> .....	<b>2 015</b>	<b>2 314 460</b>	<b>100.0</b>	<b>671 292</b>	<b>158 127</b>	<b>28 165</b>
	4 largest firms .....	344	577 815	25.0	160 535	37 575	7 644
	8 largest firms .....	547	835 883	36.1	245 695	58 474	12 256
	20 largest firms .....	627	1 255 595	54.3	321 727	76 810	14 978
	50 largest firms .....	684	1 516 258	65.5	415 994	98 648	17 938
621991	Blood & organ banks						
	<b>All firms</b> .....	<b>504</b>	<b>1 017 082</b>	<b>100.0</b>	<b>242 944</b>	<b>58 832</b>	<b>10 266</b>
	4 largest firms .....	181	390 347	38.4	86 045	21 559	4 698
	8 largest firms .....	194	581 205	57.1	121 764	30 165	5 655
	20 largest firms .....	269	804 559	79.1	179 594	44 308	7 850
	50 largest firms .....	321	928 128	91.3	215 498	52 119	8 865

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621999	All other miscellaneous ambulatory health care services						
	<b>All firms</b> .....	<b>1 511</b>	<b>1 297 378</b>	<b>100.0</b>	<b>428 348</b>	<b>99 295</b>	<b>17 899</b>
	4 largest firms .....	354	433 131	33.4	155 443	35 891	7 427
	8 largest firms .....	369	537 011	41.4	175 738	40 623	8 005
	20 largest firms .....	381	632 575	48.8	215 312	49 637	9 621
	50 largest firms .....	425	783 143	60.4	263 673	60 968	11 010
<b>622</b>	<b>Hospitals</b>						
	<b>All firms</b> .....	<b>1 345</b>	<b>40 146 379</b>	<b>100.0</b>	<b>13 885 808</b>	<b>3 407 896</b>	<b>511 584</b>
	4 largest firms .....	572	26 629 119	66.3	8 923 317	2 195 257	330 212
	8 largest firms .....	775	30 286 270	75.4	10 133 004	2 501 259	375 979
	20 largest firms .....	901	33 908 798	84.5	11 401 234	2 816 478	420 442
	50 largest firms .....	972	36 145 772	90.0	12 227 906	3 000 966	446 413
6221	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	4 largest firms .....	439	25 131 526	73.5	8 283 159	2 033 869	306 019
	8 largest firms .....	547	28 218 516	82.5	9 309 715	2 290 875	343 713
	20 largest firms .....	606	30 508 803	89.2	10 138 503	2 497 930	371 363
	50 largest firms .....	646	32 344 292	94.5	10 845 020	2 655 793	392 083
62211	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	4 largest firms .....	439	25 131 526	73.5	8 283 159	2 033 869	306 019
	8 largest firms .....	547	28 218 516	82.5	9 309 715	2 290 875	343 713
	20 largest firms .....	606	30 508 803	89.2	10 138 503	2 497 930	371 363
	50 largest firms .....	646	32 344 292	94.5	10 845 020	2 655 793	392 083
622110	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	4 largest firms .....	439	25 131 526	73.5	8 283 159	2 033 869	306 019
	8 largest firms .....	547	28 218 516	82.5	9 309 715	2 290 875	343 713
	20 largest firms .....	606	30 508 803	89.2	10 138 503	2 497 930	371 363
	50 largest firms .....	646	32 344 292	94.5	10 845 020	2 655 793	392 083
6221102	General medical & surgical hospitals (except government)						
	<b>All firms</b> .....	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	4 largest firms .....	439	25 131 526	73.5	8 283 159	2 033 869	306 019
	8 largest firms .....	547	28 218 516	82.5	9 309 715	2 290 875	343 713
	20 largest firms .....	606	30 508 803	89.2	10 138 503	2 497 930	371 363
	50 largest firms .....	646	32 344 292	94.5	10 845 020	2 655 793	392 083
6222	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	4 largest firms .....	159	1 466 891	43.5	511 265	130 420	21 273
	8 largest firms .....	210	1 920 227	57.0	696 633	176 083	28 413
	20 largest firms .....	257	2 459 055	73.0	932 931	235 554	37 440
	50 largest firms .....	301	2 913 537	86.5	1 134 487	285 981	45 391
62221	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	4 largest firms .....	159	1 466 891	43.5	511 265	130 420	21 273
	8 largest firms .....	210	1 920 227	57.0	696 633	176 083	28 413
	20 largest firms .....	257	2 459 055	73.0	932 931	235 554	37 440
	50 largest firms .....	301	2 913 537	86.5	1 134 487	285 981	45 391
622210	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	4 largest firms .....	159	1 466 891	43.5	511 265	130 420	21 273
	8 largest firms .....	210	1 920 227	57.0	696 633	176 083	28 413
	20 largest firms .....	257	2 459 055	73.0	932 931	235 554	37 440
	50 largest firms .....	301	2 913 537	86.5	1 134 487	285 981	45 391
6222102	Psychiatric & substance abuse hospitals (except government)						
	<b>All firms</b> .....	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	4 largest firms .....	159	1 466 891	43.5	511 265	130 420	21 273
	8 largest firms .....	210	1 920 227	57.0	696 633	176 083	28 413
	20 largest firms .....	257	2 459 055	73.0	932 931	235 554	37 440
	50 largest firms .....	301	2 913 537	86.5	1 134 487	285 981	45 391
6223	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>164</b>	<b>2 565 315</b>	<b>100.0</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	4 largest firms .....	98	1 856 176	72.4	693 937	174 187	26 119
	8 largest firms .....	106	2 031 277	79.2	763 618	189 910	28 010
	20 largest firms .....	119	2 293 931	89.4	867 128	213 494	31 860
	50 largest firms .....	150	2 533 720	98.8	958 044	233 768	35 460

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
62231	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>164</b>	<b>2 565 315</b>	<b>100.0</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	4 largest firms .....	98	1 856 176	72.4	693 937	174 187	26 119
	8 largest firms .....	106	2 031 277	79.2	763 618	189 910	28 010
	20 largest firms .....	119	2 293 931	89.4	867 128	213 494	31 860
	50 largest firms .....	150	2 533 720	98.8	958 044	233 768	35 460
622310	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>164</b>	<b>2 565 315</b>	<b>100.0</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	4 largest firms .....	98	1 856 176	72.4	693 937	174 187	26 119
	8 largest firms .....	106	2 031 277	79.2	763 618	189 910	28 010
	20 largest firms .....	119	2 293 931	89.4	867 128	213 494	31 860
	50 largest firms .....	150	2 533 720	98.8	958 044	233 768	35 460
<b>623</b>	<b>Nursing &amp; residential care facilities</b>						
	<b>All firms</b> .....	<b>32 833</b>	<b>55 844 395</b>	<b>100.0</b>	<b>24 625 546</b>	<b>5 869 612</b>	<b>1 484 845</b>
	4 largest firms .....	1 629	7 408 598	13.3	3 654 493	899 993	174 535
	8 largest firms .....	2 305	11 114 191	19.9	5 140 761	1 261 003	255 105
	20 largest firms .....	3 411	16 091 862	28.8	7 135 225	1 724 133	378 124
	50 largest firms .....	4 605	19 535 651	35.0	8 573 503	2 073 752	470 450
6231	Nursing care facilities						
	<b>All firms</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>100.0</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	4 largest firms .....	1 578	7 294 512	16.4	3 604 307	887 153	171 699
	8 largest firms .....	2 247	10 892 059	24.5	5 073 390	1 239 846	253 600
	20 largest firms .....	3 211	15 466 593	34.8	6 924 008	1 676 301	363 556
	50 largest firms .....	4 012	18 553 149	41.7	8 204 344	1 988 250	441 873
62311	Nursing care facilities						
	<b>All firms</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>100.0</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	4 largest firms .....	1 578	7 294 512	16.4	3 604 307	887 153	171 699
	8 largest firms .....	2 247	10 892 059	24.5	5 073 390	1 239 846	253 600
	20 largest firms .....	3 211	15 466 593	34.8	6 924 008	1 676 301	363 556
	50 largest firms .....	4 012	18 553 149	41.7	8 204 344	1 988 250	441 873
623110	Nursing care facilities						
	<b>All firms</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>100.0</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	4 largest firms .....	1 578	7 294 512	16.4	3 604 307	887 153	171 699
	8 largest firms .....	2 247	10 892 059	24.5	5 073 390	1 239 846	253 600
	20 largest firms .....	3 211	15 466 593	34.8	6 924 008	1 676 301	363 556
	50 largest firms .....	4 012	18 553 149	41.7	8 204 344	1 988 250	441 873
6232	Residential mental retardation/health & substance abuse facility						
	<b>All firms</b> .....	<b>7 293</b>	<b>3 620 385</b>	<b>100.0</b>	<b>1 617 705</b>	<b>375 805</b>	<b>109 932</b>
	4 largest firms .....	525	318 266	8.8	143 622	33 423	9 591
	8 largest firms .....	716	445 164	12.3	188 416	44 340	12 449
	20 largest firms .....	871	654 923	18.1	282 833	66 277	17 977
	50 largest firms .....	1 298	966 237	26.7	426 087	99 631	25 959
62321	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>5 411</b>	<b>2 507 066</b>	<b>100.0</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	4 largest firms .....	607	299 884	12.0	126 441	29 003	9 269
	8 largest firms .....	700	384 592	15.3	160 499	36 927	11 657
	20 largest firms .....	918	556 759	22.2	238 414	54 552	16 404
	50 largest firms .....	1 430	802 696	32.0	358 035	82 182	23 727
623210	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>5 411</b>	<b>2 507 066</b>	<b>100.0</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	4 largest firms .....	607	299 884	12.0	126 441	29 003	9 269
	8 largest firms .....	700	384 592	15.3	160 499	36 927	11 657
	20 largest firms .....	918	556 759	22.2	238 414	54 552	16 404
	50 largest firms .....	1 430	802 696	32.0	358 035	82 182	23 727
62322	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 882</b>	<b>1 113 319</b>	<b>100.0</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	4 largest firms .....	36	128 938	11.6	60 188	15 102	2 845
	8 largest firms .....	41	182 559	16.4	86 271	21 337	3 848
	20 largest firms .....	104	292 091	26.2	129 188	31 408	6 029
	50 largest firms .....	162	462 444	41.5	198 695	45 839	9 135
623220	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 882</b>	<b>1 113 319</b>	<b>100.0</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	4 largest firms .....	36	128 938	11.6	60 188	15 102	2 845
	8 largest firms .....	41	182 559	16.4	86 271	21 337	3 848
	20 largest firms .....	104	292 091	26.2	129 188	31 408	6 029
	50 largest firms .....	162	462 444	41.5	198 695	45 839	9 135

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			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
6233	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>11 637</b>	<b>7 087 953</b>	<b>100.0</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	4 largest firms .....	176	734 982	10.4	227 689	51 597	17 373
	8 largest firms .....	303	946 191	13.3	291 711	64 601	21 371
	20 largest firms .....	421	1 368 279	19.3	454 848	104 749	31 296
	50 largest firms .....	639	1 914 767	27.0	635 312	149 228	43 474
62331	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>11 637</b>	<b>7 087 953</b>	<b>100.0</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	4 largest firms .....	176	734 982	10.4	227 689	51 597	17 373
	8 largest firms .....	303	946 191	13.3	291 711	64 601	21 371
	20 largest firms .....	421	1 368 279	19.3	454 848	104 749	31 296
	50 largest firms .....	639	1 914 767	27.0	635 312	149 228	43 474
623311	Continuing care retirement communities						
	<b>All firms</b> .....	<b>1 713</b>	<b>2 540 584</b>	<b>100.0</b>	<b>1 008 636</b>	<b>236 844</b>	<b>69 733</b>
	4 largest firms .....	127	246 134	9.7	79 541	18 200	5 854
	8 largest firms .....	169	390 058	15.4	138 640	31 782	9 015
	20 largest firms .....	279	686 886	27.0	249 485	58 859	16 173
	50 largest firms .....	356	1 062 079	41.8	387 485	90 595	24 341
623312	Homes for the elderly						
	<b>All firms</b> .....	<b>9 924</b>	<b>4 547 369</b>	<b>100.0</b>	<b>1 524 562</b>	<b>346 967</b>	<b>126 334</b>
	4 largest firms .....	154	625 712	13.8	187 289	41 709	13 709
	8 largest firms .....	201	748 929	16.5	234 600	53 836	16 536
	20 largest firms .....	284	965 785	21.2	290 936	67 758	21 545
	50 largest firms .....	518	1 258 053	27.7	397 264	91 537	28 861
6239	Other residential care facilities						
	<b>All firms</b> .....	<b>1 386</b>	<b>650 811</b>	<b>100.0</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	4 largest firms .....	67	150 993	23.2	73 788	16 414	3 875
	8 largest firms .....	85	193 477	29.7	89 856	21 143	5 000
	20 largest firms .....	126	271 529	41.7	123 821	29 730	6 791
	50 largest firms .....	189	367 651	56.5	167 279	40 009	9 227
62399	Other residential care facilities						
	<b>All firms</b> .....	<b>1 386</b>	<b>650 811</b>	<b>100.0</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	4 largest firms .....	67	150 993	23.2	73 788	16 414	3 875
	8 largest firms .....	85	193 477	29.7	89 856	21 143	5 000
	20 largest firms .....	126	271 529	41.7	123 821	29 730	6 791
	50 largest firms .....	189	367 651	56.5	167 279	40 009	9 227
623990	Other residential care facilities						
	<b>All firms</b> .....	<b>1 386</b>	<b>650 811</b>	<b>100.0</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	4 largest firms .....	67	150 993	23.2	73 788	16 414	3 875
	8 largest firms .....	85	193 477	29.7	89 856	21 143	5 000
	20 largest firms .....	126	271 529	41.7	123 821	29 730	6 791
	50 largest firms .....	189	367 651	56.5	167 279	40 009	9 227
<b>624</b>	<b>Social assistance</b>						
	<b>All firms</b> .....	<b>56 691</b>	<b>12 599 112</b>	<b>100.0</b>	<b>5 765 673</b>	<b>1 342 968</b>	<b>491 060</b>
	4 largest firms .....	2 759	1 356 460	10.8	573 108	151 138	54 099
	8 largest firms .....	3 436	1 733 306	13.8	752 207	192 743	70 613
	20 largest firms .....	3 807	2 217 207	17.6	960 535	244 122	81 454
	50 largest firms .....	4 359	2 661 382	21.1	1 176 922	293 221	97 059
6241	Individual & family services						
	<b>All firms</b> .....	<b>9 843</b>	<b>2 636 231</b>	<b>100.0</b>	<b>1 112 505</b>	<b>245 447</b>	<b>68 772</b>
	4 largest firms .....	39	161 883	6.1	45 629	11 418	1 393
	8 largest firms .....	56	231 644	8.8	69 657	16 934	2 853
	20 largest firms .....	128	375 646	14.2	147 613	31 179	7 232
	50 largest firms .....	302	590 631	22.4	252 181	56 206	13 821
62411	Child & youth services						
	<b>All firms</b> .....	<b>1 648</b>	<b>539 369</b>	<b>100.0</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	4 largest firms .....	23	74 583	13.8	21 743	5 056	835
	8 largest firms .....	64	113 506	21.0	39 989	7 891	1 524
	20 largest firms .....	103	164 547	30.5	61 152	13 067	2 461
	50 largest firms .....	150	233 434	43.3	87 049	19 094	3 607
624110	Child & youth services						
	<b>All firms</b> .....	<b>1 648</b>	<b>539 369</b>	<b>100.0</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	4 largest firms .....	23	74 583	13.8	21 743	5 056	835
	8 largest firms .....	64	113 506	21.0	39 989	7 891	1 524
	20 largest firms .....	103	164 547	30.5	61 152	13 067	2 461
	50 largest firms .....	150	233 434	43.3	87 049	19 094	3 607

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
62412	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>2 976</b>	<b>807 258</b>	<b>100.0</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	4 largest firms .....	38	52 785	6.5	29 760	6 252	3 337
	8 largest firms .....	71	89 262	11.1	46 367	10 903	4 918
	20 largest firms .....	145	160 362	19.9	83 972	19 696	8 003
	50 largest firms .....	243	259 482	32.1	137 345	31 104	11 132
624120	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>2 976</b>	<b>807 258</b>	<b>100.0</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	4 largest firms .....	38	52 785	6.5	29 760	6 252	3 337
	8 largest firms .....	71	89 262	11.1	46 367	10 903	4 918
	20 largest firms .....	145	160 362	19.9	83 972	19 696	8 003
	50 largest firms .....	243	259 482	32.1	137 345	31 104	11 132
62419	Other individual & family services						
	<b>All firms</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>100.0</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	4 largest firms .....	8	140 611	10.9	40 232	10 001	1 538
	8 largest firms .....	16	188 653	14.6	71 193	15 779	2 336
	20 largest firms .....	68	283 186	22.0	113 266	24 841	3 750
	50 largest firms .....	199	391 298	30.3	161 254	35 436	5 975
624190	Other individual & family services						
	<b>All firms</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>100.0</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	4 largest firms .....	8	140 611	10.9	40 232	10 001	1 538
	8 largest firms .....	16	188 653	14.6	71 193	15 779	2 336
	20 largest firms .....	68	283 186	22.0	113 266	24 841	3 750
	50 largest firms .....	199	391 298	30.3	161 254	35 436	5 975
6242	Community food & housing/emergency & other relief services						
	<b>All firms</b> .....	<b>344</b>	<b>111 986</b>	<b>100.0</b>	<b>29 042</b>	<b>6 373</b>	<b>1 553</b>
	4 largest firms .....	4	25 757	23.0	4 318	803	94
	8 largest firms .....	9	34 908	31.2	6 235	1 324	196
	20 largest firms .....	22	55 581	49.6	12 060	2 786	465
	50 largest firms .....	59	75 791	67.7	17 476	3 923	747
62421	Community food services						
	<b>All firms</b> .....	<b>95</b>	<b>17 984</b>	<b>100.0</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	4 largest firms .....	4	6 174	34.3	1 037	247	89
	8 largest firms .....	9	8 112	45.1	1 622	389	139
	20 largest firms .....	21	12 558	69.8	2 844	641	251
	50 largest firms .....	51	16 408	91.2	3 625	809	307
624210	Community food services						
	<b>All firms</b> .....	<b>95</b>	<b>17 984</b>	<b>100.0</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	4 largest firms .....	4	6 174	34.3	1 037	247	89
	8 largest firms .....	9	8 112	45.1	1 622	389	139
	20 largest firms .....	21	12 558	69.8	2 844	641	251
	50 largest firms .....	51	16 408	91.2	3 625	809	307
62422	Community housing services						
	<b>All firms</b> .....	<b>167</b>	<b>74 092</b>	<b>100.0</b>	<b>20 845</b>	<b>4 764</b>	<b>962</b>
	4 largest firms .....	4	25 757	34.8	4 318	803	94
	8 largest firms .....	9	34 331	46.3	7 101	1 598	197
	20 largest firms .....	22	50 832	68.6	12 158	2 819	450
	50 largest firms .....	58	64 202	86.7	17 308	3 935	700
624221	Temporary shelters						
	<b>All firms</b> .....	<b>58</b>	<b>34 534</b>	<b>100.0</b>	<b>10 554</b>	<b>2 436</b>	<b>490</b>
	4 largest firms .....	5	17 020	49.3	4 646	1 098	113
	8 largest firms .....	9	23 424	67.8	6 217	1 457	187
	20 largest firms .....	25	30 405	88.0	8 979	2 071	330
	50 largest firms .....	55	34 499	99.9	10 529	2 429	487
624229	Other community housing services						
	<b>All firms</b> .....	<b>109</b>	<b>39 558</b>	<b>100.0</b>	<b>10 291</b>	<b>2 328</b>	<b>472</b>
	4 largest firms .....	4	17 301	43.7	1 877	335	51
	8 largest firms .....	9	24 023	60.7	4 836	1 111	214
	20 largest firms .....	23	30 499	77.1	6 949	1 520	300
	50 largest firms .....	53	36 519	92.3	9 121	2 062	398
62423	Emergency & other relief services						
	<b>All firms</b> .....	<b>82</b>	<b>19 910</b>	<b>100.0</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	4 largest firms .....	4	5 228	26.3	510	63	16
	8 largest firms .....	8	8 266	41.5	1 056	130	38
	20 largest firms .....	20	13 977	70.2	2 459	397	120
	50 largest firms .....	50	18 555	93.2	3 737	668	205

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
624230	Emergency & other relief services						
	<b>All firms</b> .....	<b>82</b>	<b>19 910</b>	<b>100.0</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	4 largest firms .....	4	5 228	26.3	510	63	16
	8 largest firms .....	8	8 266	41.5	1 056	130	38
	20 largest firms .....	20	13 977	70.2	2 459	397	120
	50 largest firms .....	50	18 555	93.2	3 737	668	205
6243	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>100.0</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	4 largest firms .....	60	419 080	29.3	183 635	44 856	8 940
	8 largest firms .....	182	500 909	35.0	224 798	54 650	10 533
	20 largest firms .....	325	621 835	43.4	289 587	70 085	13 645
	50 largest firms .....	459	750 483	52.4	353 528	83 607	16 281
62431	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>100.0</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	4 largest firms .....	60	419 080	29.3	183 635	44 856	8 940
	8 largest firms .....	182	500 909	35.0	224 798	54 650	10 533
	20 largest firms .....	325	621 835	43.4	289 587	70 085	13 645
	50 largest firms .....	459	750 483	52.4	353 528	83 607	16 281
624310	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>100.0</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	4 largest firms .....	60	419 080	29.3	183 635	44 856	8 940
	8 largest firms .....	182	500 909	35.0	224 798	54 650	10 533
	20 largest firms .....	325	621 835	43.4	289 587	70 085	13 645
	50 largest firms .....	459	750 483	52.4	353 528	83 607	16 281
6244	Child day care services						
	<b>All firms</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>100.0</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	4 largest firms .....	2 991	1 253 999	14.9	529 534	139 772	56 268
	8 largest firms .....	3 529	1 546 333	18.4	686 427	177 390	68 606
	20 largest firms .....	3 936	1 738 908	20.7	775 538	199 143	77 768
	50 largest firms .....	4 218	1 930 150	22.9	862 519	219 250	84 253
62441	Child day care services						
	<b>All firms</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>100.0</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	4 largest firms .....	2 991	1 253 999	14.9	529 534	139 772	56 268
	8 largest firms .....	3 529	1 546 333	18.4	686 427	177 390	68 606
	20 largest firms .....	3 936	1 738 908	20.7	775 538	199 143	77 768
	50 largest firms .....	4 218	1 930 150	22.9	862 519	219 250	84 253
624410	Child day care services						
	<b>All firms</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>100.0</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	4 largest firms .....	2 991	1 253 999	14.9	529 534	139 772	56 268
	8 largest firms .....	3 529	1 546 333	18.4	686 427	177 390	68 606
	20 largest firms .....	3 936	1 738 908	20.7	775 538	199 143	77 768
	50 largest firms .....	4 218	1 930 150	22.9	862 519	219 250	84 253

**Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>						
	<b>All firms</b> .....	<b>114 784</b>	<b>466 451 794</b>	<b>100.0</b>	<b>195 949 352</b>	<b>47 859 474</b>	<b>7 329 811</b>
	4 largest firms .....	545	20 082 522	4.3	5 438 008	1 324 573	169 832
	8 largest firms .....	720	29 800 431	6.4	9 575 858	2 339 468	283 053
	20 largest firms .....	1 131	48 671 867	10.4	16 936 562	4 185 264	529 335
	50 largest firms .....	1 563	78 442 207	16.8	28 678 240	7 005 796	880 950
<b>621</b>	<b>Ambulatory health care services</b>						
	<b>All firms</b> .....	<b>15 181</b>	<b>45 428 453</b>	<b>100.0</b>	<b>17 884 218</b>	<b>4 393 734</b>	<b>669 335</b>
	4 largest firms .....	352	11 677 243	25.7	2 151 685	535 644	51 986
	8 largest firms .....	514	13 515 719	29.8	2 830 721	710 312	68 086
	20 largest firms .....	745	16 520 418	36.4	3 978 315	995 645	94 242
	50 largest firms .....	1 008	19 846 567	43.7	5 212 865	1 301 253	124 441
6214	Outpatient care centers						
	<b>All firms</b> .....	<b>9 940</b>	<b>31 561 321</b>	<b>100.0</b>	<b>11 157 881</b>	<b>2 742 077</b>	<b>346 501</b>
	4 largest firms .....	365	11 543 750	36.6	2 156 715	543 118	50 333
	8 largest firms .....	494	13 017 629	41.2	2 582 068	646 771	60 358
	20 largest firms .....	716	15 827 340	50.1	3 734 168	929 324	85 857
	50 largest firms .....	966	18 707 770	59.3	4 854 826	1 210 986	112 221
62141	Family planning centers						
	<b>All firms</b> .....	<b>1 390</b>	<b>668 027</b>	<b>100.0</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	4 largest firms .....	20	104 043	15.6	39 886	9 756	1 155
	8 largest firms .....	114	160 813	24.1	66 714	16 151	2 542
	20 largest firms .....	295	257 932	38.6	107 634	26 364	4 565
	50 largest firms .....	463	385 718	57.7	162 833	40 013	6 952
621410	Family planning centers						
	<b>All firms</b> .....	<b>1 390</b>	<b>668 027</b>	<b>100.0</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	4 largest firms .....	20	104 043	15.6	39 886	9 756	1 155
	8 largest firms .....	114	160 813	24.1	66 714	16 151	2 542
	20 largest firms .....	295	257 932	38.6	107 634	26 364	4 565
	50 largest firms .....	463	385 718	57.7	162 833	40 013	6 952
62142	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>3 646</b>	<b>4 714 846</b>	<b>100.0</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	4 largest firms .....	34	298 035	6.3	83 531	19 477	3 506
	8 largest firms .....	104	425 331	9.0	141 413	33 108	5 695
	20 largest firms .....	191	703 513	14.9	251 257	58 124	10 064
	50 largest firms .....	350	1 166 270	24.7	479 535	112 406	19 116
621420	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>3 646</b>	<b>4 714 846</b>	<b>100.0</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	4 largest firms .....	34	298 035	6.3	83 531	19 477	3 506
	8 largest firms .....	104	425 331	9.0	141 413	33 108	5 695
	20 largest firms .....	191	703 513	14.9	251 257	58 124	10 064
	50 largest firms .....	350	1 166 270	24.7	479 535	112 406	19 116
62149	Other outpatient care centers						
	<b>All firms</b> .....	<b>4 904</b>	<b>26 178 448</b>	<b>100.0</b>	<b>8 442 716</b>	<b>2 090 284</b>	<b>230 305</b>
	4 largest firms .....	365	11 543 750	44.1	2 156 715	543 118	50 333
	8 largest firms .....	476	13 000 830	49.7	2 670 759	669 161	59 848
	20 largest firms .....	707	15 781 317	60.3	3 715 730	925 025	85 333
	50 largest firms .....	912	18 542 293	70.8	4 794 459	1 198 636	109 236
621491	HMO medical centers						
	<b>All firms</b> .....	<b>510</b>	<b>12 289 824</b>	<b>100.0</b>	<b>1 985 165</b>	<b>517 887</b>	<b>47 218</b>
	4 largest firms .....	379	10 658 210	86.7	1 601 774	421 018	38 367
	8 largest firms .....	482	11 703 616	95.2	1 839 999	480 596	43 677
	20 largest firms .....	510	12 289 824	100.0	1 985 165	517 887	47 218
	50 largest firms .....	510	12 289 824	100.0	1 985 165	517 887	47 218
621492	Kidney dialysis centers						
	<b>All firms</b> .....	<b>261</b>	<b>583 703</b>	<b>100.0</b>	<b>193 376</b>	<b>46 942</b>	<b>6 638</b>
	4 largest firms .....	153	360 805	61.8	114 663	26 662	3 937
	8 largest firms .....	189	423 750	72.6	137 859	32 569	4 693
	20 largest firms .....	218	511 102	87.6	167 964	39 909	5 671
	50 largest firms .....	261	583 703	100.0	193 376	46 942	6 638
621493	Freestanding ambulatory surgical & emergency centers						
	<b>All firms</b> .....	<b>313</b>	<b>672 979</b>	<b>100.0</b>	<b>261 599</b>	<b>61 643</b>	<b>8 121</b>
	4 largest firms .....	21	128 117	19.0	50 219	11 495	1 392
	8 largest firms .....	29	186 559	27.7	65 467	15 164	1 840
	20 largest firms .....	75	315 071	46.8	119 325	28 458	3 301
	50 largest firms .....	143	481 531	71.6	182 656	42 618	5 306
621498	All other outpatient care centers						
	<b>All firms</b> .....	<b>3 820</b>	<b>12 631 942</b>	<b>100.0</b>	<b>6 002 576</b>	<b>1 463 812</b>	<b>168 328</b>
	4 largest firms .....	31	2 144 358	17.0	1 092 437	255 401	23 217
	8 largest firms .....	48	3 114 651	24.7	1 386 834	320 096	30 496
	20 largest firms .....	130	4 863 455	38.5	2 184 886	523 899	46 766
	50 largest firms .....	305	6 627 000	52.5	2 976 808	722 152	64 965

**Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
6216	Home health care services						
	<b>All firms</b> .....	<b>3 375</b>	<b>10 104 243</b>	<b>100.0</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	4 largest firms .....	47	918 902	9.1	353 787	88 602	11 501
	8 largest firms .....	93	1 199 185	11.9	457 654	115 488	15 998
	20 largest firms .....	177	1 785 214	17.7	747 464	183 812	27 336
	50 largest firms .....	339	2 823 007	27.9	1 303 089	326 217	52 952
62161	Home health care services						
	<b>All firms</b> .....	<b>3 375</b>	<b>10 104 243</b>	<b>100.0</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	4 largest firms .....	47	918 902	9.1	353 787	88 602	11 501
	8 largest firms .....	93	1 199 185	11.9	457 654	115 488	15 998
	20 largest firms .....	177	1 785 214	17.7	747 464	183 812	27 336
	50 largest firms .....	339	2 823 007	27.9	1 303 089	326 217	52 952
621610	Home health care services						
	<b>All firms</b> .....	<b>3 375</b>	<b>10 104 243</b>	<b>100.0</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	4 largest firms .....	47	918 902	9.1	353 787	88 602	11 501
	8 largest firms .....	93	1 199 185	11.9	457 654	115 488	15 998
	20 largest firms .....	177	1 785 214	17.7	747 464	183 812	27 336
	50 largest firms .....	339	2 823 007	27.9	1 303 089	326 217	52 952
6219	Other ambulatory health care services						
	<b>All firms</b> .....	<b>1 866</b>	<b>3 762 889</b>	<b>100.0</b>	<b>1 300 165</b>	<b>317 352</b>	<b>55 350</b>
	4 largest firms .....	33	494 885	13.2	133 256	31 857	3 957
	8 largest firms .....	44	732 970	19.5	218 525	53 721	6 837
	20 largest firms .....	183	1 224 513	32.5	389 601	99 079	12 800
	50 largest firms .....	320	1 938 375	51.5	634 035	157 609	22 064
62191	Ambulance services						
	<b>All firms</b> .....	<b>1 032</b>	<b>820 674</b>	<b>100.0</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	4 largest firms .....	9	114 949	14.0	31 254	6 910	1 574
	8 largest firms .....	27	184 041	22.4	64 073	14 975	3 255
	20 largest firms .....	52	292 475	35.6	103 315	25 056	4 933
	50 largest firms .....	123	430 348	52.4	160 636	38 753	7 443
621910	Ambulance services						
	<b>All firms</b> .....	<b>1 032</b>	<b>820 674</b>	<b>100.0</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	4 largest firms .....	9	114 949	14.0	31 254	6 910	1 574
	8 largest firms .....	27	184 041	22.4	64 073	14 975	3 255
	20 largest firms .....	52	292 475	35.6	103 315	25 056	4 933
	50 largest firms .....	123	430 348	52.4	160 636	38 753	7 443
62199	All other ambulatory health care services						
	<b>All firms</b> .....	<b>834</b>	<b>2 942 215</b>	<b>100.0</b>	<b>980 595</b>	<b>241 084</b>	<b>34 178</b>
	4 largest firms .....	33	494 885	16.8	133 256	31 857	3 957
	8 largest firms .....	44	732 970	24.9	218 525	53 721	6 837
	20 largest firms .....	183	1 224 513	41.6	389 601	99 079	12 800
	50 largest firms .....	317	1 887 993	64.2	618 929	154 188	20 966
621991	Blood & organ banks						
	<b>All firms</b> .....	<b>726</b>	<b>2 851 025</b>	<b>100.0</b>	<b>943 507</b>	<b>232 177</b>	<b>32 731</b>
	4 largest firms .....	33	494 885	17.4	133 256	31 857	3 957
	8 largest firms .....	44	732 970	25.7	218 525	53 721	6 837
	20 largest firms .....	183	1 224 513	42.9	389 601	99 079	12 800
	50 largest firms .....	325	1 881 784	66.0	615 733	153 311	20 824
621999	All other miscellaneous ambulatory health care services						
	<b>All firms</b> .....	<b>108</b>	<b>91 190</b>	<b>100.0</b>	<b>37 088</b>	<b>8 907</b>	<b>1 447</b>
	4 largest firms .....	8	46 639	51.1	18 080	4 338	672
	8 largest firms .....	12	57 167	62.7	23 627	5 620	819
	20 largest firms .....	24	71 686	78.6	28 950	7 035	1 085
	50 largest firms .....	56	86 304	94.6	34 898	8 381	1 312
<b>622</b>	<b>Hospitals</b>						
	<b>All firms</b> .....	<b>5 340</b>	<b>339 031 933</b>	<b>100.0</b>	<b>141 909 969</b>	<b>34 813 427</b>	<b>4 421 454</b>
	4 largest firms .....	141	13 558 718	4.0	5 385 050	1 298 047	172 400
	8 largest firms .....	233	21 202 355	6.3	8 502 184	2 068 670	264 428
	20 largest firms .....	379	37 846 094	11.2	14 895 043	3 662 956	469 360
	50 largest firms .....	591	65 645 468	19.4	25 841 949	6 279 552	788 120
6221	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>100.0</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	4 largest firms .....	130	13 271 947	4.1	5 249 036	1 267 273	167 974
	8 largest firms .....	210	20 877 683	6.5	8 320 889	2 030 772	253 685
	20 largest firms .....	355	37 289 105	11.7	14 603 546	3 594 279	460 215
	50 largest firms .....	558	64 982 798	20.3	25 501 389	6 199 091	777 137

**Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
62211	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>100.0</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	4 largest firms .....	130	13 271 947	4.1	5 249 036	1 267 273	167 974
	8 largest firms .....	210	20 877 683	6.5	8 320 889	2 030 772	253 685
	20 largest firms .....	355	37 289 105	11.7	14 603 546	3 594 279	460 215
	50 largest firms .....	558	64 982 798	20.3	25 501 389	6 199 091	777 137
622110	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>100.0</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	4 largest firms .....	130	13 271 947	4.1	5 249 036	1 267 273	167 974
	8 largest firms .....	210	20 877 683	6.5	8 320 889	2 030 772	253 685
	20 largest firms .....	355	37 289 105	11.7	14 603 546	3 594 279	460 215
	50 largest firms .....	558	64 982 798	20.3	25 501 389	6 199 091	777 137
6221101	General medical & surgical hospitals, government						
	<b>All firms</b> .....	<b>1 591</b>	<b>77 024 061</b>	<b>100.0</b>	<b>34 435 423</b>	<b>8 502 567</b>	<b>995 310</b>
	4 largest firms .....	22	6 497 636	8.4	2 211 166	503 605	64 023
	8 largest firms .....	30	9 124 756	11.8	3 286 875	773 560	90 725
	20 largest firms .....	44	15 040 558	19.5	5 581 258	1 319 938	155 212
	50 largest firms .....	77	24 864 853	32.3	9 817 454	2 365 565	268 872
6221102	General medical & surgical hospitals (except government)						
	<b>All firms</b> .....	<b>3 104</b>	<b>242 896 322</b>	<b>100.0</b>	<b>96 618 134</b>	<b>23 595 103</b>	<b>3 110 024</b>
	4 largest firms .....	144	12 161 802	5.0	4 920 644	1 224 863	153 204
	8 largest firms .....	214	19 034 775	7.8	7 532 692	1 869 211	234 172
	20 largest firms .....	338	34 868 916	14.4	13 759 946	3 418 139	429 914
	50 largest firms .....	551	61 299 976	25.2	24 467 252	5 990 848	752 923
6222	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>412</b>	<b>10 688 543</b>	<b>100.0</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	4 largest firms .....	5	589 081	5.5	343 727	83 838	7 637
	8 largest firms .....	9	1 005 659	9.4	568 783	140 507	13 804
	20 largest firms .....	23	2 123 182	19.9	1 291 765	313 980	31 720
	50 largest firms .....	54	4 102 833	38.4	2 694 335	663 208	65 687
62221	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>412</b>	<b>10 688 543</b>	<b>100.0</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	4 largest firms .....	5	589 081	5.5	343 727	83 838	7 637
	8 largest firms .....	9	1 005 659	9.4	568 783	140 507	13 804
	20 largest firms .....	23	2 123 182	19.9	1 291 765	313 980	31 720
	50 largest firms .....	54	4 102 833	38.4	2 694 335	663 208	65 687
622210	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>412</b>	<b>10 688 543</b>	<b>100.0</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	4 largest firms .....	5	589 081	5.5	343 727	83 838	7 637
	8 largest firms .....	9	1 005 659	9.4	568 783	140 507	13 804
	20 largest firms .....	23	2 123 182	19.9	1 291 765	313 980	31 720
	50 largest firms .....	54	4 102 833	38.4	2 694 335	663 208	65 687
6222101	Psychiatric & substance abuse hospitals, government						
	<b>All firms</b> .....	<b>262</b>	<b>8 849 818</b>	<b>100.0</b>	<b>6 009 314</b>	<b>1 504 071</b>	<b>167 045</b>
	4 largest firms .....	5	589 081	6.7	343 727	83 838	7 637
	8 largest firms .....	9	1 005 659	11.4	568 783	140 507	13 804
	20 largest firms .....	23	2 121 196	24.0	1 300 406	316 651	33 034
	50 largest firms .....	53	4 029 640	45.5	2 691 761	666 869	66 982
6222102	Psychiatric & substance abuse hospitals (except government)						
	<b>All firms</b> .....	<b>150</b>	<b>1 838 725</b>	<b>100.0</b>	<b>973 220</b>	<b>235 880</b>	<b>33 969</b>
	4 largest firms .....	4	271 108	14.7	129 152	30 984	3 554
	8 largest firms .....	8	442 056	24.0	242 000	54 409	6 911
	20 largest firms .....	23	766 638	41.7	417 280	98 798	12 587
	50 largest firms .....	57	1 252 052	68.1	661 201	159 885	21 896
6223	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>233</b>	<b>8 423 007</b>	<b>100.0</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	4 largest firms .....	21	1 564 935	18.6	665 147	189 775	15 882
	8 largest firms .....	27	2 336 588	27.7	964 555	263 284	23 869
	20 largest firms .....	39	3 864 965	45.9	1 670 561	443 612	44 750
	50 largest firms .....	73	5 666 629	67.3	2 515 193	650 232	69 053
62231	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>233</b>	<b>8 423 007</b>	<b>100.0</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	4 largest firms .....	21	1 564 935	18.6	665 147	189 775	15 882
	8 largest firms .....	27	2 336 588	27.7	964 555	263 284	23 869
	20 largest firms .....	39	3 864 965	45.9	1 670 561	443 612	44 750
	50 largest firms .....	73	5 666 629	67.3	2 515 193	650 232	69 053

**Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
622310	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>233</b>	<b>8 423 007</b>	<b>100.0</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	4 largest firms .....	21	1 564 935	18.6	665 147	189 775	15 882
	8 largest firms .....	27	2 336 588	27.7	964 555	263 284	23 869
	20 largest firms .....	39	3 864 965	45.9	1 670 561	443 612	44 750
	50 largest firms .....	73	5 666 629	67.3	2 515 193	650 232	69 053
<b>623</b>	<b>Nursing &amp; residential care facilities</b>						
	<b>All firms</b> .....	<b>24 526</b>	<b>37 235 108</b>	<b>100.0</b>	<b>17 526 707</b>	<b>4 225 588</b>	<b>985 878</b>
	4 largest firms .....	265	1 154 745	3.1	558 893	134 024	32 262
	8 largest firms .....	324	1 675 234	4.5	779 284	187 316	40 882
	20 largest firms .....	503	2 759 409	7.4	1 237 747	298 247	63 977
	50 largest firms .....	833	4 539 277	12.2	2 015 354	486 585	106 427
6231	Nursing care facilities						
	<b>All firms</b> .....	<b>3 088</b>	<b>15 248 712</b>	<b>100.0</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	4 largest firms .....	220	1 073 744	7.0	518 134	126 784	29 256
	8 largest firms .....	254	1 435 172	9.4	685 384	166 600	35 855
	20 largest firms .....	381	2 192 131	14.4	1 029 774	249 269	54 155
	50 largest firms .....	505	3 397 160	22.3	1 575 098	382 102	79 603
62311	Nursing care facilities						
	<b>All firms</b> .....	<b>3 088</b>	<b>15 248 712</b>	<b>100.0</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	4 largest firms .....	220	1 073 744	7.0	518 134	126 784	29 256
	8 largest firms .....	254	1 435 172	9.4	685 384	166 600	35 855
	20 largest firms .....	381	2 192 131	14.4	1 029 774	249 269	54 155
	50 largest firms .....	505	3 397 160	22.3	1 575 098	382 102	79 603
623110	Nursing care facilities						
	<b>All firms</b> .....	<b>3 088</b>	<b>15 248 712</b>	<b>100.0</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	4 largest firms .....	220	1 073 744	7.0	518 134	126 784	29 256
	8 largest firms .....	254	1 435 172	9.4	685 384	166 600	35 855
	20 largest firms .....	381	2 192 131	14.4	1 029 774	249 269	54 155
	50 largest firms .....	505	3 397 160	22.3	1 575 098	382 102	79 603
6232	Residential mental retardation/health & substance abuse facility						
	<b>All firms</b> .....	<b>12 940</b>	<b>7 973 358</b>	<b>100.0</b>	<b>4 126 209</b>	<b>990 449</b>	<b>246 083</b>
	4 largest firms .....	58	362 372	4.5	195 845	45 669	9 677
	8 largest firms .....	149	519 078	6.5	270 724	64 082	13 957
	20 largest firms .....	278	863 336	10.8	431 224	104 507	23 960
	50 largest firms .....	1 138	1 444 203	18.1	723 848	175 220	41 134
62321	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>9 287</b>	<b>5 270 174</b>	<b>100.0</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	4 largest firms .....	55	352 308	6.7	185 236	43 700	9 398
	8 largest firms .....	144	499 923	9.5	265 088	62 484	14 890
	20 largest firms .....	351	790 933	15.0	399 062	95 044	23 041
	50 largest firms .....	1 046	1 307 554	24.8	663 399	158 691	38 473
623210	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>9 287</b>	<b>5 270 174</b>	<b>100.0</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	4 largest firms .....	55	352 308	6.7	185 236	43 700	9 398
	8 largest firms .....	144	499 923	9.5	265 088	62 484	14 890
	20 largest firms .....	351	790 933	15.0	399 062	95 044	23 041
	50 largest firms .....	1 046	1 307 554	24.8	663 399	158 691	38 473
62322	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>3 653</b>	<b>2 703 184</b>	<b>100.0</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	4 largest firms .....	10	138 087	5.1	57 499	15 790	2 657
	8 largest firms .....	52	218 563	8.1	103 515	26 062	4 429
	20 largest firms .....	192	375 556	13.9	183 649	44 988	8 098
	50 largest firms .....	343	644 864	23.9	320 230	77 920	14 848
623220	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>3 653</b>	<b>2 703 184</b>	<b>100.0</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	4 largest firms .....	10	138 087	5.1	57 499	15 790	2 657
	8 largest firms .....	52	218 563	8.1	103 515	26 062	4 429
	20 largest firms .....	192	375 556	13.9	183 649	44 988	8 098
	50 largest firms .....	343	644 864	23.9	320 230	77 920	14 848
6233	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>3 951</b>	<b>9 304 097</b>	<b>100.0</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	4 largest firms .....	52	430 239	4.6	142 796	34 671	6 760
	8 largest firms .....	88	733 768	7.9	254 482	61 684	13 262
	20 largest firms .....	185	1 324 205	14.2	485 386	117 091	26 327
	50 largest firms .....	319	2 150 625	23.1	802 092	192 889	43 786

**Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

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			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
62331	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>3 951</b>	<b>9 304 097</b>	<b>100.0</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	4 largest firms .....	52	430 239	4.6	142 796	34 671	6 760
	8 largest firms .....	88	733 768	7.9	254 482	61 684	13 262
	20 largest firms .....	185	1 324 205	14.2	485 386	117 091	26 327
	50 largest firms .....	319	2 150 625	23.1	802 092	192 889	43 786
623311	Continuing care retirement communities						
	<b>All firms</b> .....	<b>1 282</b>	<b>7 300 126</b>	<b>100.0</b>	<b>2 922 239</b>	<b>703 302</b>	<b>172 586</b>
	4 largest firms .....	50	426 932	5.8	141 883	34 446	6 724
	8 largest firms .....	79	726 147	9.9	252 591	61 246	13 156
	20 largest firms .....	149	1 257 577	17.2	469 198	113 398	25 667
	50 largest firms .....	223	2 030 718	27.8	769 234	184 946	42 132
623312	Homes for the elderly						
	<b>All firms</b> .....	<b>2 669</b>	<b>2 003 971</b>	<b>100.0</b>	<b>819 595</b>	<b>196 266</b>	<b>53 425</b>
	4 largest firms .....	25	110 685	5.5	42 185	10 476	1 700
	8 largest firms .....	45	179 962	9.0	72 312	17 191	3 202
	20 largest firms .....	88	323 478	16.1	131 284	32 494	6 557
	50 largest firms .....	249	549 313	27.4	220 288	53 250	12 021
6239	Other residential care facilities						
	<b>All firms</b> .....	<b>4 547</b>	<b>4 708 941</b>	<b>100.0</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	4 largest firms .....	24	239 093	5.1	96 355	23 489	3 847
	8 largest firms .....	49	373 928	7.9	162 712	40 188	6 863
	20 largest firms .....	172	682 612	14.5	284 879	68 573	12 699
	50 largest firms .....	380	1 139 331	24.2	515 244	123 050	22 580
62399	Other residential care facilities						
	<b>All firms</b> .....	<b>4 547</b>	<b>4 708 941</b>	<b>100.0</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	4 largest firms .....	24	239 093	5.1	96 355	23 489	3 847
	8 largest firms .....	49	373 928	7.9	162 712	40 188	6 863
	20 largest firms .....	172	682 612	14.5	284 879	68 573	12 699
	50 largest firms .....	380	1 139 331	24.2	515 244	123 050	22 580
623990	Other residential care facilities						
	<b>All firms</b> .....	<b>4 547</b>	<b>4 708 941</b>	<b>100.0</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	4 largest firms .....	24	239 093	5.1	96 355	23 489	3 847
	8 largest firms .....	49	373 928	7.9	162 712	40 188	6 863
	20 largest firms .....	172	682 612	14.5	284 879	68 573	12 699
	50 largest firms .....	380	1 139 331	24.2	515 244	123 050	22 580
<b>624</b>	<b>Social assistance</b>						
	<b>All firms</b> .....	<b>69 737</b>	<b>44 756 300</b>	<b>100.0</b>	<b>18 628 458</b>	<b>4 426 725</b>	<b>1 253 144</b>
	4 largest firms .....	390	1 104 463	2.5	294 288	71 822	19 052
	8 largest firms .....	465	1 567 050	3.5	442 117	106 120	35 663
	20 largest firms .....	748	2 517 350	5.6	673 254	164 476	54 948
	50 largest firms .....	1 279	4 131 625	9.2	1 066 506	260 341	74 713
6241	Individual & family services						
	<b>All firms</b> .....	<b>36 364</b>	<b>26 452 637</b>	<b>100.0</b>	<b>10 781 228</b>	<b>2 556 712</b>	<b>642 584</b>
	4 largest firms .....	325	892 433	3.4	269 305	65 359	16 926
	8 largest firms .....	373	1 238 866	4.7	355 503	86 232	20 634
	20 largest firms .....	482	2 006 472	7.6	530 549	127 728	28 242
	50 largest firms .....	798	3 359 623	12.7	856 729	206 090	41 971
62411	Child & youth services						
	<b>All firms</b> .....	<b>11 086</b>	<b>7 718 841</b>	<b>100.0</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	4 largest firms .....	43	246 425	3.2	41 995	10 151	1 575
	8 largest firms .....	61	422 302	5.5	94 545	23 037	3 616
	20 largest firms .....	250	761 223	9.9	213 625	52 200	8 930
	50 largest firms .....	503	1 262 403	16.4	407 426	98 634	17 878
624110	Child & youth services						
	<b>All firms</b> .....	<b>11 086</b>	<b>7 718 841</b>	<b>100.0</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	4 largest firms .....	43	246 425	3.2	41 995	10 151	1 575
	8 largest firms .....	61	422 302	5.5	94 545	23 037	3 616
	20 largest firms .....	250	761 223	9.9	213 625	52 200	8 930
	50 largest firms .....	503	1 262 403	16.4	407 426	98 634	17 878
62412	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>9 960</b>	<b>8 217 311</b>	<b>100.0</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	4 largest firms .....	116	419 779	5.1	80 918	19 223	3 909
	8 largest firms .....	122	695 133	8.5	123 607	29 146	6 146
	20 largest firms .....	198	1 342 518	16.3	276 382	65 658	12 390
	50 largest firms .....	378	2 066 525	25.1	482 381	115 365	22 694

**Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
624120	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>9 960</b>	<b>8 217 311</b>	<b>100.0</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	4 largest firms .....	116	419 779	5.1	80 918	19 223	3 909
	8 largest firms .....	122	695 133	8.5	123 607	29 146	6 146
	20 largest firms .....	198	1 342 518	16.3	276 382	65 658	12 390
	50 largest firms .....	378	2 066 525	25.1	482 381	115 365	22 694
62419	Other individual & family services						
	<b>All firms</b> .....	<b>15 318</b>	<b>10 516 485</b>	<b>100.0</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	4 largest firms .....	213	726 602	6.9	260 804	63 884	16 110
	8 largest firms .....	222	916 619	8.7	289 971	70 415	17 094
	20 largest firms .....	291	1 325 063	12.6	375 283	90 256	20 213
	50 largest firms .....	555	1 957 296	18.6	636 148	149 516	33 944
624190	Other individual & family services						
	<b>All firms</b> .....	<b>15 318</b>	<b>10 516 485</b>	<b>100.0</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	4 largest firms .....	213	726 602	6.9	260 804	63 884	16 110
	8 largest firms .....	222	916 619	8.7	289 971	70 415	17 094
	20 largest firms .....	291	1 325 063	12.6	375 283	90 256	20 213
	50 largest firms .....	555	1 957 296	18.6	636 148	149 516	33 944
6242	Community food & housing/emergency & other relief services						
	<b>All firms</b> .....	<b>9 606</b>	<b>6 085 252</b>	<b>100.0</b>	<b>1 738 937</b>	<b>409 527</b>	<b>100 841</b>
	4 largest firms .....	86	533 116	8.8	47 686	13 120	1 668
	8 largest firms .....	90	757 368	12.4	56 271	15 234	1 986
	20 largest firms .....	155	1 143 008	18.8	126 437	30 572	4 692
	50 largest firms .....	239	1 645 121	27.0	206 315	49 410	7 947
62421	Community food services						
	<b>All firms</b> .....	<b>2 988</b>	<b>1 597 522</b>	<b>100.0</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	4 largest firms .....	6	146 957	9.2	6 676	1 433	258
	8 largest firms .....	10	242 545	15.2	10 804	2 405	450
	20 largest firms .....	52	434 214	27.2	28 583	6 537	1 381
	50 largest firms .....	111	706 338	44.2	54 527	12 575	2 674
624210	Community food services						
	<b>All firms</b> .....	<b>2 988</b>	<b>1 597 522</b>	<b>100.0</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	4 largest firms .....	6	146 957	9.2	6 676	1 433	258
	8 largest firms .....	10	242 545	15.2	10 804	2 405	450
	20 largest firms .....	52	434 214	27.2	28 583	6 537	1 381
	50 largest firms .....	111	706 338	44.2	54 527	12 575	2 674
62422	Community housing services						
	<b>All firms</b> .....	<b>4 737</b>	<b>2 954 163</b>	<b>100.0</b>	<b>1 079 027</b>	<b>254 636</b>	<b>60 188</b>
	4 largest firms .....	19	178 275	6.0	31 022	8 437	1 770
	8 largest firms .....	30	251 255	8.5	53 533	13 874	2 736
	20 largest firms .....	63	407 605	13.8	88 117	22 262	4 352
	50 largest firms .....	144	651 513	22.1	161 897	39 573	7 642
624221	Temporary shelters						
	<b>All firms</b> .....	<b>2 537</b>	<b>1 514 645</b>	<b>100.0</b>	<b>665 150</b>	<b>156 943</b>	<b>39 646</b>
	4 largest firms .....	24	84 424	5.6	33 186	7 906	1 473
	8 largest firms .....	30	130 528	8.6	44 862	10 711	2 042
	20 largest firms .....	58	239 638	15.8	83 766	20 253	3 858
	50 largest firms .....	130	366 834	24.2	138 204	33 188	6 501
624229	Other community housing services						
	<b>All firms</b> .....	<b>2 200</b>	<b>1 439 518</b>	<b>100.0</b>	<b>413 877</b>	<b>97 693</b>	<b>20 542</b>
	4 largest firms .....	4	156 053	10.8	17 982	5 379	1 127
	8 largest firms .....	11	218 993	15.2	31 503	8 579	1 628
	20 largest firms .....	39	330 404	23.0	52 843	13 427	2 506
	50 largest firms .....	118	484 578	33.7	97 596	23 335	4 577
62423	Emergency & other relief services						
	<b>All firms</b> .....	<b>1 881</b>	<b>1 533 567</b>	<b>100.0</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	4 largest firms .....	86	508 352	33.1	43 104	10 969	1 191
	8 largest firms .....	98	688 180	44.9	72 281	16 468	1 959
	20 largest firms .....	147	902 463	58.8	114 325	26 425	3 594
	50 largest firms .....	219	1 058 070	69.0	155 978	36 127	5 467
624230	Emergency & other relief services						
	<b>All firms</b> .....	<b>1 881</b>	<b>1 533 567</b>	<b>100.0</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	4 largest firms .....	86	508 352	33.1	43 104	10 969	1 191
	8 largest firms .....	98	688 180	44.9	72 281	16 468	1 959
	20 largest firms .....	147	902 463	58.8	114 325	26 425	3 594
	50 largest firms .....	219	1 058 070	69.0	155 978	36 127	5 467

Table 6b. **Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
6243	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>5 668</b>	<b>6 461 745</b>	<b>100.0</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	4 largest firms .....	161	281 726	4.4	181 024	45 867	29 526
	8 largest firms .....	188	426 758	6.6	246 769	63 120	33 267
	20 largest firms .....	267	714 338	11.1	352 313	86 885	40 400
	50 largest firms .....	341	1 190 008	18.4	551 102	135 390	52 788
62431	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>5 668</b>	<b>6 461 745</b>	<b>100.0</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	4 largest firms .....	161	281 726	4.4	181 024	45 867	29 526
	8 largest firms .....	188	426 758	6.6	246 769	63 120	33 267
	20 largest firms .....	267	714 338	11.1	352 313	86 885	40 400
	50 largest firms .....	341	1 190 008	18.4	551 102	135 390	52 788
624310	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>5 668</b>	<b>6 461 745</b>	<b>100.0</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	4 largest firms .....	161	281 726	4.4	181 024	45 867	29 526
	8 largest firms .....	188	426 758	6.6	246 769	63 120	33 267
	20 largest firms .....	267	714 338	11.1	352 313	86 885	40 400
	50 largest firms .....	341	1 190 008	18.4	551 102	135 390	52 788
6244	Child day care services						
	<b>All firms</b> .....	<b>18 099</b>	<b>5 756 666</b>	<b>100.0</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	4 largest firms .....	190	158 992	2.8	56 981	12 700	3 198
	8 largest firms .....	253	253 153	4.4	89 640	20 973	5 353
	20 largest firms .....	390	437 701	7.6	156 387	35 657	9 245
	50 largest firms .....	664	733 515	12.7	278 540	66 249	17 031
62441	Child day care services						
	<b>All firms</b> .....	<b>18 099</b>	<b>5 756 666</b>	<b>100.0</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	4 largest firms .....	190	158 992	2.8	56 981	12 700	3 198
	8 largest firms .....	253	253 153	4.4	89 640	20 973	5 353
	20 largest firms .....	390	437 701	7.6	156 387	35 657	9 245
	50 largest firms .....	664	733 515	12.7	278 540	66 249	17 031
624410	Child day care services						
	<b>All firms</b> .....	<b>18 099</b>	<b>5 756 666</b>	<b>100.0</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	4 largest firms .....	190	158 992	2.8	56 981	12 700	3 198
	8 largest firms .....	253	253 153	4.4	89 640	20 973	5 353
	20 largest firms .....	390	437 701	7.6	156 387	35 657	9 245
	50 largest firms .....	664	733 515	12.7	278 540	66 249	17 031

**Table 7. Legal Form of Organization of Establishments Subject to Federal Income Tax: 1997**

[Includes only establishments with payroll. Excludes data for central administrative offices, auxiliary operations, or establishments of firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and legal form of organization	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>					
	<b>All establishments</b> .....	<b>531 069</b>	<b>418 602 207</b>	<b>182 256 342</b>	<b>40 643 478</b>	<b>6 231 768</b>
	Corporations .....	320 090	333 330 613	160 039 199	35 482 898	5 048 918
	Individual proprietorships .....	182 235	50 255 722	11 063 117	2 567 923	704 615
	Partnerships .....	25 656	32 521 609	10 029 544	2 326 430	433 119
	Other legal forms of organization .....	3 088	2 494 263	1 124 482	266 227	45 116
<b>621</b>	<b>Ambulatory health care services</b>					
	<b>All establishments</b> .....	<b>440 200</b>	<b>310 012 321</b>	<b>137 979 315</b>	<b>30 023 002</b>	<b>3 744 279</b>
	Corporations .....	266 081	238 585 351	121 136 785	26 119 699	2 931 056
	Individual proprietorships .....	152 666	46 225 175	9 597 229	2 226 384	562 929
	Partnerships .....	19 498	23 191 237	6 347 704	1 464 757	220 973
	Other legal forms of organization .....	1 955	2 010 558	897 597	212 162	29 321
6211	Offices of physicians					
	<b>All establishments</b> .....	<b>195 449</b>	<b>171 629 179</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	Corporations .....	135 242	138 134 703	77 096 603	16 109 581	1 255 046
	Individual proprietorships .....	50 654	17 760 962	3 217 001	748 516	180 372
	Partnerships .....	8 576	14 644 189	4 130 423	958 946	122 414
	Other legal forms of organization .....	977	1 089 325	532 550	124 300	13 313
62111	Offices of physicians					
	<b>All establishments</b> .....	<b>195 449</b>	<b>171 629 179</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	Corporations .....	135 242	138 134 703	77 096 603	16 109 581	1 255 046
	Individual proprietorships .....	50 654	17 760 962	3 217 001	748 516	180 372
	Partnerships .....	8 576	14 644 189	4 130 423	958 946	122 414
	Other legal forms of organization .....	977	1 089 325	532 550	124 300	13 313
621111	Offices of physicians (except mental health specialists)					
	<b>All establishments</b> .....	<b>185 094</b>	<b>168 251 883</b>	<b>83 482 128</b>	<b>17 623 619</b>	<b>1 536 459</b>
	Corporations .....	128 321	135 621 015	75 760 203	15 828 527	1 228 616
	Individual proprietorships .....	47 603	17 101 604	3 118 949	725 994	174 213
	Partnerships .....	8 246	14 471 461	4 087 691	948 737	120 851
	Other legal forms of organization .....	924	1 057 803	515 285	120 361	12 779
621112	Offices of physicians, mental health specialists					
	<b>All establishments</b> .....	<b>10 355</b>	<b>3 377 296</b>	<b>1 494 449</b>	<b>317 724</b>	<b>34 686</b>
	Corporations .....	6 921	2 513 688	1 336 400	281 054	26 430
	Individual proprietorships .....	3 051	659 358	98 052	22 522	6 159
	Partnerships .....	330	172 728	42 732	10 209	1 563
	Other legal forms of organization .....	53	31 522	17 265	3 939	534
6212	Offices of dentists					
	<b>All establishments</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Corporations .....	49 811	26 154 407	12 914 868	2 733 520	351 684
	Individual proprietorships .....	60 507	19 865 933	4 664 238	1 083 072	260 155
	Partnerships .....	3 741	2 407 426	626 996	143 899	29 038
	Other legal forms of organization .....	119	54 271	20 660	5 015	797
62121	Offices of dentists					
	<b>All establishments</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Corporations .....	49 811	26 154 407	12 914 868	2 733 520	351 684
	Individual proprietorships .....	60 507	19 865 933	4 664 238	1 083 072	260 155
	Partnerships .....	3 741	2 407 426	626 996	143 899	29 038
	Other legal forms of organization .....	119	54 271	20 660	5 015	797
621210	Offices of dentists					
	<b>All establishments</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	Corporations .....	49 811	26 154 407	12 914 868	2 733 520	351 684
	Individual proprietorships .....	60 507	19 865 933	4 664 238	1 083 072	260 155
	Partnerships .....	3 741	2 407 426	626 996	143 899	29 038
	Other legal forms of organization .....	119	54 271	20 660	5 015	797
6213	Offices of other health practitioners					
	<b>All establishments</b> .....	<b>88 886</b>	<b>28 282 299</b>	<b>10 456 729</b>	<b>2 365 863</b>	<b>406 589</b>
	Corporations .....	45 875	18 647 220	8 512 487	1 915 812	279 676
	Individual proprietorships .....	38 293	7 736 828	1 399 873	325 648	101 003
	Partnerships .....	4 284	1 746 485	469 477	106 319	22 890
	Other legal forms of organization .....	434	151 766	74 892	18 084	3 020
62131	Offices of chiropractors					
	<b>All establishments</b> .....	<b>30 487</b>	<b>6 570 083</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	Corporations .....	12 337	3 249 384	1 326 764	288 510	48 116
	Individual proprietorships .....	17 096	3 062 369	510 234	119 099	40 386
	Partnerships .....	1 002	248 976	45 703	10 306	3 043
	Other legal forms of organization .....	52	9 354	3 472	786	155
621310	Offices of chiropractors					
	<b>All establishments</b> .....	<b>30 487</b>	<b>6 570 083</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	Corporations .....	12 337	3 249 384	1 326 764	288 510	48 116
	Individual proprietorships .....	17 096	3 062 369	510 234	119 099	40 386
	Partnerships .....	1 002	248 976	45 703	10 306	3 043
	Other legal forms of organization .....	52	9 354	3 472	786	155

**Table 7. Legal Form of Organization of Establishments Subject to Federal Income Tax: 1997—  
Con.**

[Includes only establishments with payroll. Excludes data for central administrative offices, auxiliary operations, or establishments of firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and legal form of organization	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
62132	Offices of optometrists					
	<b>All establishments</b> .....	<b>17 875</b>	<b>6 361 839</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	Corporations .....	8 214	3 474 641	1 240 945	278 335	44 933
	Individual proprietorships .....	8 431	2 280 581	404 984	93 865	27 571
	Partnerships .....	1 190	591 217	120 407	27 854	6 763
	Other legal forms of organization .....	40	15 400	7 092	1 740	278
621320	Offices of optometrists					
	<b>All establishments</b> .....	<b>17 875</b>	<b>6 361 839</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	Corporations .....	8 214	3 474 641	1 240 945	278 335	44 933
	Individual proprietorships .....	8 431	2 280 581	404 984	93 865	27 571
	Partnerships .....	1 190	591 217	120 407	27 854	6 763
	Other legal forms of organization .....	40	15 400	7 092	1 740	278
62133	Offices of mental health practitioners (except physicians)					
	<b>All establishments</b> .....	<b>11 750</b>	<b>2 504 820</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	Corporations .....	6 917	1 778 640	798 065	177 503	27 790
	Individual proprietorships .....	4 184	534 913	94 869	22 399	7 740
	Partnerships .....	538	165 138	42 482	10 095	2 138
	Other legal forms of organization .....	111	26 129	12 105	3 024	759
621330	Offices of mental health practitioners (except physicians)					
	<b>All establishments</b> .....	<b>11 750</b>	<b>2 504 820</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	Corporations .....	6 917	1 778 640	798 065	177 503	27 790
	Individual proprietorships .....	4 184	534 913	94 869	22 399	7 740
	Partnerships .....	538	165 138	42 482	10 095	2 138
	Other legal forms of organization .....	111	26 129	12 105	3 024	759
62134	Offices of physical, occup, & speech therapists & audiologists					
	<b>All establishments</b> .....	<b>14 277</b>	<b>8 684 039</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	Corporations .....	10 539	7 431 911	3 934 748	908 761	121 307
	Individual proprietorships .....	2 715	671 854	192 112	44 812	10 686
	Partnerships .....	887	503 435	207 654	47 015	8 162
	Other legal forms of organization .....	136	76 839	42 272	10 056	1 378
621340	Offices of physical, occup, & speech therapists & audiologists					
	<b>All establishments</b> .....	<b>14 277</b>	<b>8 684 039</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	Corporations .....	10 539	7 431 911	3 934 748	908 761	121 307
	Individual proprietorships .....	2 715	671 854	192 112	44 812	10 686
	Partnerships .....	887	503 435	207 654	47 015	8 162
	Other legal forms of organization .....	136	76 839	42 272	10 056	1 378
6213401	Speech therapists & audiologists					
	<b>All establishments</b> .....	<b>2 315</b>	<b>714 482</b>	<b>271 261</b>	<b>61 749</b>	<b>10 508</b>
	Corporations .....	1 484	517 406	227 010	51 581	8 121
	Individual proprietorships .....	703	157 104	33 291	7 706	1 890
	Partnerships .....	115	36 972	9 956	2 219	450
	Other legal forms of organization .....	13	3 000	1 004	243	47
6213402	Physical & occupational therapists					
	<b>All establishments</b> .....	<b>11 962</b>	<b>7 969 557</b>	<b>4 105 525</b>	<b>948 895</b>	<b>131 025</b>
	Corporations .....	9 055	6 914 505	3 707 738	857 180	113 186
	Individual proprietorships .....	2 012	514 750	158 821	37 106	8 796
	Partnerships .....	772	466 463	197 698	44 796	7 712
	Other legal forms of organization .....	123	73 839	41 268	9 813	1 331
62139	Offices of all other health practitioners					
	<b>All establishments</b> .....	<b>14 497</b>	<b>4 161 518</b>	<b>1 472 821</b>	<b>321 793</b>	<b>55 384</b>
	Corporations .....	7 868	2 712 644	1 211 965	262 703	37 530
	Individual proprietorships .....	5 867	1 187 111	197 674	45 563	14 620
	Partnerships .....	667	237 719	53 231	11 049	2 784
	Other legal forms of organization .....	95	24 044	9 951	2 478	450
621391	Offices of podiatrists					
	<b>All establishments</b> .....	<b>8 662</b>	<b>2 393 443</b>	<b>771 151</b>	<b>168 549</b>	<b>30 472</b>
	Corporations .....	3 873	1 276 108	586 276	125 987	17 390
	Individual proprietorships .....	4 368	974 301	155 446	35 923	11 408
	Partnerships .....	409	140 631	28 645	6 456	1 639
	Other legal forms of organization .....	12	2 403	784	183	35
621399	Offices of all other miscellaneous health practitioners					
	<b>All establishments</b> .....	<b>5 835</b>	<b>1 768 075</b>	<b>701 670</b>	<b>153 244</b>	<b>24 912</b>
	Corporations .....	3 995	1 436 536	625 689	136 716	20 140
	Individual proprietorships .....	1 499	212 810	42 228	9 640	3 212
	Partnerships .....	258	97 088	24 586	4 593	1 145
	Other legal forms of organization .....	83	21 641	9 167	2 295	415

**Table 7. Legal Form of Organization of Establishments Subject to Federal Income Tax: 1997—  
Con.**

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NAICS code	Kind of business or operation and legal form of organization	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
6214	Outpatient care centers					
	<b>All establishments</b> .....	<b>11 828</b>	<b>17 306 497</b>	<b>5 501 909</b>	<b>1 278 154</b>	<b>173 809</b>
	Corporations .....	9 714	14 953 417	4 936 465	1 149 021	151 584
	Individual proprietorships .....	833	225 280	59 684	12 509	3 033
	Partnerships .....	1 102	1 897 985	425 603	97 652	15 803
	Other legal forms of organization .....	179	229 815	80 157	18 972	3 389
62141	Family planning centers					
	<b>All establishments</b> .....	<b>443</b>	<b>277 683</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	Corporations .....	337	203 905	70 945	15 400	3 165
	Individual proprietorships .....	54	14 786	3 893	830	211
	Partnerships .....	44	54 938	19 068	4 756	562
	Other legal forms of organization .....	8	4 054	1 488	369	84
621410	Family planning centers					
	<b>All establishments</b> .....	<b>443</b>	<b>277 683</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	Corporations .....	337	203 905	70 945	15 400	3 165
	Individual proprietorships .....	54	14 786	3 893	830	211
	Partnerships .....	44	54 938	19 068	4 756	562
	Other legal forms of organization .....	8	4 054	1 488	369	84
62142	Outpatient mental health & substance abuse centers					
	<b>All establishments</b> .....	<b>2 648</b>	<b>1 503 605</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	Corporations .....	1 986	1 300 373	509 351	117 412	19 213
	Individual proprietorships .....	387	52 401	12 398	2 170	764
	Partnerships .....	204	103 504	35 706	9 154	1 775
	Other legal forms of organization .....	71	47 327	21 682	5 175	1 249
621420	Outpatient mental health & substance abuse centers					
	<b>All establishments</b> .....	<b>2 648</b>	<b>1 503 605</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	Corporations .....	1 986	1 300 373	509 351	117 412	19 213
	Individual proprietorships .....	387	52 401	12 398	2 170	764
	Partnerships .....	204	103 504	35 706	9 154	1 775
	Other legal forms of organization .....	71	47 327	21 682	5 175	1 249
62149	Other outpatient care centers					
	<b>All establishments</b> .....	<b>8 737</b>	<b>15 525 209</b>	<b>4 827 378</b>	<b>1 122 888</b>	<b>146 786</b>
	Corporations .....	7 391	13 449 139	4 356 169	1 016 209	129 206
	Individual proprietorships .....	392	158 093	43 393	9 509	2 058
	Partnerships .....	854	1 739 543	370 829	83 742	13 466
	Other legal forms of organization .....	100	178 434	56 987	13 428	2 056
621491	HMO medical centers					
	<b>All establishments</b> .....	<b>262</b>	<b>1 709 323</b>	<b>419 527</b>	<b>111 139</b>	<b>11 029</b>
	Corporations .....	258	D	D	D	j
	Individual proprietorships .....	2	D	D	D	a
	Partnerships .....	2	D	D	D	b
	Other legal forms of organization .....	—	—	—	—	—
621492	Kidney dialysis centers					
	<b>All establishments</b> .....	<b>1 953</b>	<b>4 310 817</b>	<b>1 147 692</b>	<b>260 780</b>	<b>38 503</b>
	Corporations .....	1 776	4 022 203	1 075 208	244 511	35 914
	Individual proprietorships .....	10	D	D	D	b
	Partnerships .....	142	D	D	D	g
	Other legal forms of organization .....	25	D	D	D	e
621493	Freestanding ambulatory surgical & emergency centers					
	<b>All establishments</b> .....	<b>2 089</b>	<b>4 088 108</b>	<b>1 262 848</b>	<b>283 612</b>	<b>34 295</b>
	Corporations .....	1 634	D	D	D	k
	Individual proprietorships .....	81	47 808	12 934	2 895	512
	Partnerships .....	367	D	D	D	i
	Other legal forms of organization .....	7	D	D	D	c
621498	All other outpatient care centers					
	<b>All establishments</b> .....	<b>4 433</b>	<b>5 416 961</b>	<b>1 997 311</b>	<b>467 357</b>	<b>62 959</b>
	Corporations .....	3 723	4 692 082	1 804 629	424 267	55 630
	Individual proprietorships .....	299	104 498	29 242	6 329	1 493
	Partnerships .....	343	496 716	124 617	27 613	4 420
	Other legal forms of organization .....	68	123 665	38 823	9 148	1 416
6215	Medical & diagnostic laboratories					
	<b>All establishments</b> .....	<b>9 076</b>	<b>16 317 096</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	Corporations .....	7 738	14 435 094	4 955 036	1 144 861	135 672
	Individual proprietorships .....	416	167 651	47 039	10 633	2 008
	Partnerships .....	837	1 481 374	334 338	74 904	11 349
	Other legal forms of organization .....	85	232 977	65 336	15 681	2 309

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Con.**

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<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
62151	Medical & diagnostic laboratories					
	<b>All establishments</b> .....	<b>9 076</b>	<b>16 317 096</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	Corporations .....	7 738	14 435 094	4 955 036	1 144 861	135 672
	Individual proprietorships .....	416	167 651	47 039	10 633	2 008
	Partnerships .....	837	1 481 374	334 338	74 904	11 349
	Other legal forms of organization .....	85	232 977	65 336	15 681	2 309
621511	Medical laboratories					
	<b>All establishments</b> .....	<b>4 655</b>	<b>10 443 452</b>	<b>3 519 456</b>	<b>835 582</b>	<b>107 474</b>
	Corporations .....	4 200	9 810 138	3 311 586	788 118	99 795
	Individual proprietorships .....	190	63 006	15 745	3 812	905
	Partnerships .....	226	411 683	145 397	32 516	4 995
	Other legal forms of organization .....	39	158 625	46 728	11 136	1 779
621512	Diagnostic imaging centers					
	<b>All establishments</b> .....	<b>4 421</b>	<b>5 873 644</b>	<b>1 882 293</b>	<b>410 497</b>	<b>43 864</b>
	Corporations .....	3 538	4 624 956	1 643 450	356 743	35 877
	Individual proprietorships .....	226	104 645	31 294	6 821	1 103
	Partnerships .....	611	1 069 691	188 941	42 388	6 354
	Other legal forms of organization .....	46	74 352	18 608	4 545	530
6216	Home health care services					
	<b>All establishments</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Corporations .....	13 898	20 202 948	10 362 154	2 504 204	646 355
	Individual proprietorships .....	1 573	368 082	177 791	38 858	13 437
	Partnerships .....	731	727 612	305 132	68 887	16 595
	Other legal forms of organization .....	113	175 382	95 887	23 721	5 118
62161	Home health care services					
	<b>All establishments</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Corporations .....	13 898	20 202 948	10 362 154	2 504 204	646 355
	Individual proprietorships .....	1 573	368 082	177 791	38 858	13 437
	Partnerships .....	731	727 612	305 132	68 887	16 595
	Other legal forms of organization .....	113	175 382	95 887	23 721	5 118
621610	Home health care services					
	<b>All establishments</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	Corporations .....	13 898	20 202 948	10 362 154	2 504 204	646 355
	Individual proprietorships .....	1 573	368 082	177 791	38 858	13 437
	Partnerships .....	731	727 612	305 132	68 887	16 595
	Other legal forms of organization .....	113	175 382	95 887	23 721	5 118
6219	Other ambulatory health care services					
	<b>All establishments</b> .....	<b>4 468</b>	<b>6 521 189</b>	<b>2 474 625</b>	<b>590 387</b>	<b>118 219</b>
	Corporations .....	3 803	6 057 562	2 359 172	562 700	111 039
	Individual proprietorships .....	390	100 439	31 603	7 148	2 921
	Partnerships .....	227	286 166	55 735	14 150	2 884
	Other legal forms of organization .....	48	77 022	28 115	6 389	1 375
62191	Ambulance services					
	<b>All establishments</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	Corporations .....	2 108	4 069 087	1 750 364	419 570	85 839
	Individual proprietorships .....	239	65 155	24 325	5 428	2 474
	Partnerships .....	70	51 543	20 510	5 718	1 126
	Other legal forms of organization .....	36	20 944	8 134	1 544	615
621910	Ambulance services					
	<b>All establishments</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	Corporations .....	2 108	4 069 087	1 750 364	419 570	85 839
	Individual proprietorships .....	239	65 155	24 325	5 428	2 474
	Partnerships .....	70	51 543	20 510	5 718	1 126
	Other legal forms of organization .....	36	20 944	8 134	1 544	615
62199	All other ambulatory health care services					
	<b>All establishments</b> .....	<b>2 015</b>	<b>2 314 460</b>	<b>671 292</b>	<b>158 127</b>	<b>28 165</b>
	Corporations .....	1 695	1 988 475	608 808	143 130	25 200
	Individual proprietorships .....	151	35 284	7 278	1 720	447
	Partnerships .....	157	234 623	35 225	8 432	1 758
	Other legal forms of organization .....	12	56 078	19 981	4 845	760
621991	Blood & organ banks					
	<b>All establishments</b> .....	<b>504</b>	<b>1 017 082</b>	<b>242 944</b>	<b>58 832</b>	<b>10 266</b>
	Corporations .....	418	860 872	210 513	50 682	8 573
	Individual proprietorships .....	15	1 964	662	161	40
	Partnerships .....	70	D	D	D	g
	Other legal forms of organization .....	1	D	D	D	e

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<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>621</b>	<b>Ambulatory health care services—Con.</b>					
621999	All other miscellaneous ambulatory health care services					
	<b>All establishments</b> .....	<b>1 511</b>	<b>1 297 378</b>	<b>428 348</b>	<b>99 295</b>	<b>17 899</b>
	Corporations .....	1 277	1 127 603	398 295	92 448	16 627
	Individual proprietorships .....	136	33 320	6 616	1 559	407
	Partnerships .....	87	D	D	D	f
	Other legal forms of organization .....	11	D	D	D	e
<b>622</b>	<b>Hospitals</b>					
	<b>All establishments</b> .....	<b>1 345</b>	<b>40 146 379</b>	<b>13 885 808</b>	<b>3 407 896</b>	<b>511 584</b>
	Corporations .....	1 176	38 125 632	13 176 546	3 227 901	483 677
	Individual proprietorships .....	5	65 880	23 595	5 692	1 032
	Partnerships .....	156	1 893 903	659 806	167 748	25 753
	Other legal forms of organization .....	8	60 964	25 861	6 555	1 122
6221	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Corporations .....	761	33 474 038	11 298 843	2 767 931	412 005
	Individual proprietorships .....	3	D	D	D	f
	Partnerships .....	25	660 358	245 825	61 462	8 152
	Other legal forms of organization .....	3	D	D	D	e
62211	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Corporations .....	761	33 474 038	11 298 843	2 767 931	412 005
	Individual proprietorships .....	3	D	D	D	f
	Partnerships .....	25	660 358	245 825	61 462	8 152
	Other legal forms of organization .....	3	D	D	D	e
622110	General medical & surgical hospitals					
	<b>All establishments</b> .....	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Corporations .....	761	33 474 038	11 298 843	2 767 931	412 005
	Individual proprietorships .....	3	D	D	D	f
	Partnerships .....	25	660 358	245 825	61 462	8 152
	Other legal forms of organization .....	3	D	D	D	e
6221102	General medical & surgical hospitals (except government)					
	<b>All establishments</b> .....	<b>792</b>	<b>34 212 503</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	Corporations .....	761	33 474 038	11 298 843	2 767 931	412 005
	Individual proprietorships .....	3	D	D	D	f
	Partnerships .....	25	660 358	245 825	61 462	8 152
	Other legal forms of organization .....	3	D	D	D	e
6222	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Corporations .....	272	2 353 651	1 008 835	247 111	39 081
	Individual proprietorships .....	2	D	D	D	e
	Partnerships .....	111	D	D	D	j
	Other legal forms of organization .....	4	D	D	D	f
62221	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Corporations .....	272	2 353 651	1 008 835	247 111	39 081
	Individual proprietorships .....	2	D	D	D	e
	Partnerships .....	111	D	D	D	j
	Other legal forms of organization .....	4	D	D	D	f
622210	Psychiatric & substance abuse hospitals					
	<b>All establishments</b> .....	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Corporations .....	272	2 353 651	1 008 835	247 111	39 081
	Individual proprietorships .....	2	D	D	D	e
	Partnerships .....	111	D	D	D	j
	Other legal forms of organization .....	4	D	D	D	f
6222102	Psychiatric & substance abuse hospitals (except government)					
	<b>All establishments</b> .....	<b>389</b>	<b>3 368 561</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	Corporations .....	272	2 353 651	1 008 835	247 111	39 081
	Individual proprietorships .....	2	D	D	D	e
	Partnerships .....	111	D	D	D	j
	Other legal forms of organization .....	4	D	D	D	f
6223	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Corporations .....	143	2 297 943	868 868	212 859	32 591
	Individual proprietorships .....	—	—	—	—	—
	Partnerships .....	20	D	D	D	h
	Other legal forms of organization .....	1	D	D	D	b

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<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>622</b>	<b>Hospitals—Con.</b>					
62231	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Corporations .....	143	2 297 943	868 868	212 859	32 591
	Individual proprietorships .....	—	—	—	—	—
	Partnerships .....	20	D	D	D	h
	Other legal forms of organization .....	1	D	D	D	b
622310	Specialty (except psychiatric & substance abuse) hospitals					
	<b>All establishments</b> .....	<b>164</b>	<b>2 565 315</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	Corporations .....	143	2 297 943	868 868	212 859	32 591
	Individual proprietorships .....	—	—	—	—	—
	Partnerships .....	20	D	D	D	h
	Other legal forms of organization .....	1	D	D	D	b
<b>623</b>	<b>Nursing &amp; residential care facilities</b>					
	<b>All establishments</b> .....	<b>32 833</b>	<b>55 844 395</b>	<b>24 625 546</b>	<b>5 869 612</b>	<b>1 484 845</b>
	Corporations .....	22 588	46 759 278	20 973 817	5 023 760	1 255 743
	Individual proprietorships .....	6 618	1 837 271	689 585	162 809	52 129
	Partnerships .....	3 318	6 972 265	2 833 803	652 679	168 596
	Other legal forms of organization .....	309	275 581	128 341	30 364	8 377
6231	Nursing care facilities					
	<b>All establishments</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Corporations .....	10 596	38 439 600	17 512 903	4 221 307	1 011 820
	Individual proprietorships .....	571	817 037	383 281	91 422	21 255
	Partnerships .....	1 299	5 079 264	2 228 507	514 115	123 247
	Other legal forms of organization .....	51	149 345	68 485	16 211	4 201
62311	Nursing care facilities					
	<b>All establishments</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Corporations .....	10 596	38 439 600	17 512 903	4 221 307	1 011 820
	Individual proprietorships .....	571	817 037	383 281	91 422	21 255
	Partnerships .....	1 299	5 079 264	2 228 507	514 115	123 247
	Other legal forms of organization .....	51	149 345	68 485	16 211	4 201
623110	Nursing care facilities					
	<b>All establishments</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	Corporations .....	10 596	38 439 600	17 512 903	4 221 307	1 011 820
	Individual proprietorships .....	571	817 037	383 281	91 422	21 255
	Partnerships .....	1 299	5 079 264	2 228 507	514 115	123 247
	Other legal forms of organization .....	51	149 345	68 485	16 211	4 201
6232	Residential mental retardation/health & substance abuse facility					
	<b>All establishments</b> .....	<b>7 293</b>	<b>3 620 385</b>	<b>1 617 705</b>	<b>375 805</b>	<b>109 932</b>
	Corporations .....	5 246	3 026 797	1 413 075	328 569	93 927
	Individual proprietorships .....	1 574	287 161	88 807	20 734	8 747
	Partnerships .....	362	255 885	90 377	20 408	5 693
	Other legal forms of organization .....	111	50 542	25 446	6 094	1 565
62321	Residential mental retardation facilities					
	<b>All establishments</b> .....	<b>5 411</b>	<b>2 507 066</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	Corporations .....	4 092	2 152 146	1 026 691	238 356	71 789
	Individual proprietorships .....	1 006	188 579	61 772	14 243	6 005
	Partnerships .....	234	129 524	49 294	11 156	3 447
	Other legal forms of organization .....	79	36 817	19 208	4 411	1 206
623210	Residential mental retardation facilities					
	<b>All establishments</b> .....	<b>5 411</b>	<b>2 507 066</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	Corporations .....	4 092	2 152 146	1 026 691	238 356	71 789
	Individual proprietorships .....	1 006	188 579	61 772	14 243	6 005
	Partnerships .....	234	129 524	49 294	11 156	3 447
	Other legal forms of organization .....	79	36 817	19 208	4 411	1 206
62322	Residential mental health & substance abuse facilities					
	<b>All establishments</b> .....	<b>1 882</b>	<b>1 113 319</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	Corporations .....	1 154	874 651	386 384	90 213	22 138
	Individual proprietorships .....	568	98 582	27 035	6 491	2 742
	Partnerships .....	128	126 361	41 083	9 252	2 246
	Other legal forms of organization .....	32	13 725	6 238	1 683	359
623220	Residential mental health & substance abuse facilities					
	<b>All establishments</b> .....	<b>1 882</b>	<b>1 113 319</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	Corporations .....	1 154	874 651	386 384	90 213	22 138
	Individual proprietorships .....	568	98 582	27 035	6 491	2 742
	Partnerships .....	128	126 361	41 083	9 252	2 246
	Other legal forms of organization .....	32	13 725	6 238	1 683	359

**Table 7. Legal Form of Organization of Establishments Subject to Federal Income Tax: 1997—  
Con.**

[Includes only establishments with payroll. Excludes data for central administrative offices, auxiliary operations, or establishments of firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and legal form of organization	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>					
6233	Community care facilities for the elderly					
	<b>All establishments</b> .....	<b>11 637</b>	<b>7 087 953</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	Corporations .....	5 990	4 754 322	1 801 887	416 031	135 042
	Individual proprietorships .....	3 968	667 947	198 732	46 180	20 182
	Partnerships .....	1 557	1 601 145	503 248	114 545	38 509
	Other legal forms of organization .....	122	64 539	29 331	7 055	2 334
62331	Community care facilities for the elderly					
	<b>All establishments</b> .....	<b>11 637</b>	<b>7 087 953</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	Corporations .....	5 990	4 754 322	1 801 887	416 031	135 042
	Individual proprietorships .....	3 968	667 947	198 732	46 180	20 182
	Partnerships .....	1 557	1 601 145	503 248	114 545	38 509
	Other legal forms of organization .....	122	64 539	29 331	7 055	2 334
623311	Continuing care retirement communities					
	<b>All establishments</b> .....	<b>1 713</b>	<b>2 540 584</b>	<b>1 008 636</b>	<b>236 844</b>	<b>69 733</b>
	Corporations .....	1 170	1 860 167	768 464	180 987	52 835
	Individual proprietorships .....	264	94 019	35 480	8 594	2 921
	Partnerships .....	264	568 909	197 219	45 379	13 442
	Other legal forms of organization .....	15	17 489	7 473	1 884	535
623312	Homes for the elderly					
	<b>All establishments</b> .....	<b>9 924</b>	<b>4 547 369</b>	<b>1 524 562</b>	<b>346 967</b>	<b>126 334</b>
	Corporations .....	4 820	2 894 155	1 033 423	235 044	82 207
	Individual proprietorships .....	3 704	573 928	163 252	37 586	17 261
	Partnerships .....	1 293	1 032 236	306 029	69 166	25 067
	Other legal forms of organization .....	107	47 050	21 858	5 171	1 799
6239	Other residential care facilities					
	<b>All establishments</b> .....	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Corporations .....	756	538 559	245 952	57 853	14 954
	Individual proprietorships .....	505	65 126	18 765	4 473	1 945
	Partnerships .....	100	35 971	11 671	3 611	1 147
	Other legal forms of organization .....	25	11 155	5 079	1 004	277
62399	Other residential care facilities					
	<b>All establishments</b> .....	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Corporations .....	756	538 559	245 952	57 853	14 954
	Individual proprietorships .....	505	65 126	18 765	4 473	1 945
	Partnerships .....	100	35 971	11 671	3 611	1 147
	Other legal forms of organization .....	25	11 155	5 079	1 004	277
623990	Other residential care facilities					
	<b>All establishments</b> .....	<b>1 386</b>	<b>650 811</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	Corporations .....	756	538 559	245 952	57 853	14 954
	Individual proprietorships .....	505	65 126	18 765	4 473	1 945
	Partnerships .....	100	35 971	11 671	3 611	1 147
	Other legal forms of organization .....	25	11 155	5 079	1 004	277
<b>624</b>	<b>Social assistance</b>					
	<b>All establishments</b> .....	<b>56 691</b>	<b>12 599 112</b>	<b>5 765 673</b>	<b>1 342 968</b>	<b>491 060</b>
	Corporations .....	30 245	9 860 352	4 752 051	1 111 538	378 442
	Individual proprietorships .....	22 946	2 127 396	752 708	173 038	88 525
	Partnerships .....	2 684	464 204	188 231	41 246	17 797
	Other legal forms of organization .....	816	147 160	72 683	17 146	6 296
6241	Individual & family services					
	<b>All establishments</b> .....	<b>9 843</b>	<b>2 636 231</b>	<b>1 112 505</b>	<b>245 447</b>	<b>68 772</b>
	Corporations .....	6 069	2 118 638	970 859	215 357	56 579
	Individual proprietorships .....	3 065	374 280	92 758	19 781	8 542
	Partnerships .....	455	88 946	26 096	5 307	2 096
	Other legal forms of organization .....	254	54 367	22 792	5 002	1 555
62411	Child & youth services					
	<b>All establishments</b> .....	<b>1 648</b>	<b>539 369</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	Corporations .....	1 035	456 650	185 933	40 687	9 591
	Individual proprietorships .....	483	60 386	16 748	3 249	1 416
	Partnerships .....	76	11 790	3 297	492	190
	Other legal forms of organization .....	54	10 543	4 118	882	313
624110	Child & youth services					
	<b>All establishments</b> .....	<b>1 648</b>	<b>539 369</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	Corporations .....	1 035	456 650	185 933	40 687	9 591
	Individual proprietorships .....	483	60 386	16 748	3 249	1 416
	Partnerships .....	76	11 790	3 297	492	190
	Other legal forms of organization .....	54	10 543	4 118	882	313

**Table 7. Legal Form of Organization of Establishments Subject to Federal Income Tax: 1997—  
Con.**

[Includes only establishments with payroll. Excludes data for central administrative offices, auxiliary operations, or establishments of firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and legal form of organization	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
62412	Services for the elderly & persons with disabilities					
	<b>All establishments</b> .....	<b>2 976</b>	<b>807 258</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	Corporations .....	1 699	657 950	340 547	75 170	26 850
	Individual proprietorships .....	1 025	105 078	36 140	7 615	3 670
	Partnerships .....	163	28 386	10 226	1 926	937
	Other legal forms of organization .....	89	15 844	7 247	1 644	729
624120	Services for the elderly & persons with disabilities					
	<b>All establishments</b> .....	<b>2 976</b>	<b>807 258</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	Corporations .....	1 699	657 950	340 547	75 170	26 850
	Individual proprietorships .....	1 025	105 078	36 140	7 615	3 670
	Partnerships .....	163	28 386	10 226	1 926	937
	Other legal forms of organization .....	89	15 844	7 247	1 644	729
62419	Other individual & family services					
	<b>All establishments</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	Corporations .....	3 335	1 004 038	444 379	99 500	20 138
	Individual proprietorships .....	1 557	208 816	39 870	8 917	3 456
	Partnerships .....	216	48 770	12 573	2 889	969
	Other legal forms of organization .....	111	27 980	11 427	2 476	513
624190	Other individual & family services					
	<b>All establishments</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	Corporations .....	3 335	1 004 038	444 379	99 500	20 138
	Individual proprietorships .....	1 557	208 816	39 870	8 917	3 456
	Partnerships .....	216	48 770	12 573	2 889	969
	Other legal forms of organization .....	111	27 980	11 427	2 476	513
6242	Community food & housing/emergency & other relief services					
	<b>All establishments</b> .....	<b>344</b>	<b>111 986</b>	<b>29 042</b>	<b>6 373</b>	<b>1 553</b>
	Corporations .....	181	70 950	19 446	4 439	1 002
	Individual proprietorships .....	116	30 476	6 478	1 198	341
	Partnerships .....	21	6 071	1 075	211	42
	Other legal forms of organization .....	26	4 489	2 043	525	168
62421	Community food services					
	<b>All establishments</b> .....	<b>95</b>	<b>17 984</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	Corporations .....	33	11 131	2 603	562	204
	Individual proprietorships .....	45	5 474	1 122	223	104
	Partnerships .....	3	226	18	2	1
	Other legal forms of organization .....	14	1 153	320	82	42
624210	Community food services					
	<b>All establishments</b> .....	<b>95</b>	<b>17 984</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	Corporations .....	33	11 131	2 603	562	204
	Individual proprietorships .....	45	5 474	1 122	223	104
	Partnerships .....	3	226	18	2	1
	Other legal forms of organization .....	14	1 153	320	82	42
62422	Community housing services					
	<b>All establishments</b> .....	<b>167</b>	<b>74 092</b>	<b>20 845</b>	<b>4 764</b>	<b>962</b>
	Corporations .....	115	50 655	14 525	3 468	679
	Individual proprietorships .....	30	15 541	3 894	708	136
	Partnerships .....	15	4 835	798	158	25
	Other legal forms of organization .....	7	3 061	1 628	430	122
624221	Temporary shelters					
	<b>All establishments</b> .....	<b>58</b>	<b>34 534</b>	<b>10 554</b>	<b>2 436</b>	<b>490</b>
	Corporations .....	42	22 065	7 186	1 825	385
	Individual proprietorships .....	12	11 811	3 075	545	92
	Partnerships .....	1	D	D	D	a
	Other legal forms of organization .....	3	D	D	D	a
624229	Other community housing services					
	<b>All establishments</b> .....	<b>109</b>	<b>39 558</b>	<b>10 291</b>	<b>2 328</b>	<b>472</b>
	Corporations .....	73	28 590	7 339	1 643	294
	Individual proprietorships .....	18	3 730	819	163	44
	Partnerships .....	14	D	D	D	b
	Other legal forms of organization .....	4	D	D	D	c
62423	Emergency & other relief services					
	<b>All establishments</b> .....	<b>82</b>	<b>19 910</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	Corporations .....	33	9 164	2 318	409	119
	Individual proprietorships .....	41	9 461	1 462	267	101
	Partnerships .....	3	1 010	259	51	16
	Other legal forms of organization .....	5	275	95	13	4

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<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>					
<b>624</b>	<b>Social assistance—Con.</b>					
624230	Emergency & other relief services					
	<b>All establishments</b> .....	<b>82</b>	<b>19 910</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	Corporations .....	33	9 164	2 318	409	119
	Individual proprietorships .....	41	9 461	1 462	267	101
	Partnerships .....	3	1 010	259	51	16
	Other legal forms of organization .....	5	275	95	13	4
6243	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Corporations .....	1 895	1 272 617	615 888	144 407	28 067
	Individual proprietorships .....	498	88 155	27 865	6 374	2 124
	Partnerships .....	97	41 694	17 398	3 763	835
	Other legal forms of organization .....	59	29 803	14 533	3 398	978
62431	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Corporations .....	1 895	1 272 617	615 888	144 407	28 067
	Individual proprietorships .....	498	88 155	27 865	6 374	2 124
	Partnerships .....	97	41 694	17 398	3 763	835
	Other legal forms of organization .....	59	29 803	14 533	3 398	978
624310	Vocational rehabilitation services					
	<b>All establishments</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	Corporations .....	1 895	1 272 617	615 888	144 407	28 067
	Individual proprietorships .....	498	88 155	27 865	6 374	2 124
	Partnerships .....	97	41 694	17 398	3 763	835
	Other legal forms of organization .....	59	29 803	14 533	3 398	978
6244	Child day care services					
	<b>All establishments</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Corporations .....	22 100	6 398 147	3 145 858	747 335	292 794
	Individual proprietorships .....	19 267	1 634 485	625 607	145 685	77 518
	Partnerships .....	2 111	327 493	143 662	31 965	14 824
	Other legal forms of organization .....	477	58 501	33 315	8 221	3 595
62441	Child day care services					
	<b>All establishments</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Corporations .....	22 100	6 398 147	3 145 858	747 335	292 794
	Individual proprietorships .....	19 267	1 634 485	625 607	145 685	77 518
	Partnerships .....	2 111	327 493	143 662	31 965	14 824
	Other legal forms of organization .....	477	58 501	33 315	8 221	3 595
624410	Child day care services					
	<b>All establishments</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	Corporations .....	22 100	6 398 147	3 145 858	747 335	292 794
	Individual proprietorships .....	19 267	1 634 485	625 607	145 685	77 518
	Partnerships .....	2 111	327 493	143 662	31 965	14 824
	Other legal forms of organization .....	477	58 501	33 315	8 221	3 595

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

### **FIRST-QUARTER PAYROLL (\$1,000)**

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

### **LEGAL FORM OF ORGANIZATION OF ESTABLISHMENTS**

The legal form of organization for establishments in the mail universe was based on the response to the organizational status inquiry on the various census forms. The legal form of organization of nonmail establishments was generally based on information from administrative records of other Federal agencies.

This report presents data for establishments by the following legal forms of organization:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Cooperative associations (Sector 42, Wholesale Trade, only).
5. Other.

### **HEALTH CARE & SOCIAL ASSISTANCE**

### **NUMBER OF ESTABLISHMENTS**

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

### **NUMBER OF FIRMS**

A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the owning or controlling firm. For the economic census, the terms "firm" and "company" are synonymous.

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**NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12**

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

**RECEIPTS/REVENUE (\$1,000)**

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes

collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) 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). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **62 HEALTH CARE AND SOCIAL ASSISTANCE**

The Health Care and Social Assistance sector comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

### **621 Ambulatory Health Care Services**

Industries in the Ambulatory Health Care Services subsector provide health care services directly or indirectly to ambulatory patients and do not usually provide inpatient services. Health practitioners in this subsector provide outpatient services, with the facilities and equipment not usually being the most significant part of the production process.

### **6211 Offices of Physicians**

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **62111 Offices of Physicians**

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or

D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621111 Offices of Physicians (Except Mental Health Specialists)**

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (except psychiatry or psychoanalysis) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621111 are comprised of these parts of the following SIC industries:

8011 (pt) Offices of Doctors of Medicine (Except Mental Health Specialists)

8031 (pt) Offices of Doctors of Osteopathy (Except Mental Health Specialists)

### **6211111 Offices of Doctors of Medicine (Except Mental Health Specialists)**

Establishments of licensed practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of general or specialized medicine or surgery (except the practice of mental health). These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers. Included here are group clinics owned and operated by associated physicians.

### **6211112 Offices of Doctors of Osteopathy (Except Mental Health Specialists)**

Establishments of licensed practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the practice of general or specialized osteopathic medicine or surgery (except mental health specialists). Included here are group clinics owned and operated by associated osteopathic physicians.

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### **621112 Offices of Physicians, Mental Health Specialists**

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of psychiatry or psychoanalysis. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621112 are comprised of these parts of the following SIC industries:

- 8011 (pt) Offices of Doctors of Medicine (Mental Health Specialists)
- 8031 (pt) Offices of Doctors of Osteopathy (Mental Health Specialists)

### **621121 Offices of Doctors of Medicine, Mental Health Specialists**

Establishments of health practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

### **621122 Offices of Doctors of Osteopathy, Mental Health Specialists**

Establishments of health practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

### **6212 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

### **62121 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or

group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

### **621210 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

The data published with NAICS code 621210 are comprised of the following SIC industry:

- 8021 Offices of Dentists

### **6213 Offices of Other Health Practitioners**

This industry group comprises establishments of independent health practitioners (except physicians and dentists).

### **62131 Offices of Chiropractors**

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621310 Offices of Chiropractors**

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621310 are comprised of this part of the following SIC industry:

- 8041 Offices of Chiropractors

### **62132 Offices of Optometrists**

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

### **621320 Offices of Optometrists**

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

The data published with NAICS code 621320 are comprised of the following SIC industry:

8042 Offices of Optometrists

### **62133 Offices of Mental Health Practitioners (Except Physicians)**

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621330 Offices of Mental Health Practitioners (Except Physicians)**

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621330 are comprised of this part of the following SIC industry:

8049 (pt) Offices of Mental Health Practitioners  
(Except Physicians)

### **62134 Offices of Physical, Occupational and Speech Therapists, and Audiologists**

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621340 Offices of Physical, Occupational and Speech Therapists, and Audiologists**

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621340 are comprised of these parts of the following SIC industries:

8049 (pt) Offices of Speech Therapists and  
Audiologists

8049 (pt) Offices of Physical and Occupational  
Therapists

### **6213401 Speech Therapists and Audiologists**

Establishments of health practitioners primarily engaged in diagnosing and treating speech, language, or hearing problems. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

### **6213402 Physical and Occupational Therapists**

Establishments of health practitioners primarily engaged in the following: (1) administering medically prescribed physical therapy treatment for patients suffering

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from injuries, or muscle, nerve, joint, and bone disease; or (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities regain physical or mental functioning, or to adapt to their disabilities. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

### **62139 Offices of All Other Health Practitioners**

This industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; and audiologists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621391 Offices of Podiatrists**

This U.S. industry comprises establishments of health practitioners having the degree of D.P. (Doctor of podiatry) primarily engaged in the independent practice of podiatry. These practitioners diagnose and treat diseases and deformities of the foot and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621391 are comprised of the following SIC industry:

8043 Offices of Podiatrists

### **621399 Offices of All Other Miscellaneous Health Practitioners**

This U.S. industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; audiologists; and podiatrists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621399 are comprised of this part of the following SIC industry:

8049 (pt) Offices of All Other Health Practitioners

### **6214 Outpatient Care Centers**

This NAICS industry group includes establishments classified in the following NAICS industries: 62141, Family Planning Centers; 62142, Outpatient Mental Health and Substance Abuse Centers; and 62149, Other Outpatient Care Centers.

### **62141 Family Planning Centers**

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

### **621410 Family Planning Centers**

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

The data published with NAICS code 621410 are comprised of these parts of the following SIC industries:

8093 (pt) Family Planning Centers

8099 (pt) Childbirth Preparation Classes

### **6214101 Childbirth Preparation Classes**

Establishments primarily engaged in providing childbirth preparation classes.

### **6214102 Family Planning Centers (Except Childbirth Preparation)**

Establishments, with medical staff, primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

### **62142 Outpatient Mental Health and Substance Abuse Centers**

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

### **621420 Outpatient Mental Health and Substance Abuse Centers**

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

The data published with NAICS code 621420 are comprised of this part of the following SIC industry:

8093 (pt) Outpatient Mental Health and Substance Abuse Centers

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### **62149 Other Outpatient Care Centers**

This industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers and outpatient mental health and substance abuse centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

### **621491 HMO Medical Centers**

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in providing a range of outpatient medical services to the health maintenance organization (HMO) subscribers with a focus generally on primary health care. These establishments are owned by the HMO. Included in this industry are HMO establishments that both provide health care services and underwrite health and medical insurance policies.

The data published with NAICS code 621491 are comprised of this part of the following SIC industry:

8011 (pt) HMO Medical Centers

### **621492 Kidney Dialysis Centers**

This U.S. industry comprises establishments with medical staff primarily engaged in providing outpatient kidney or renal dialysis services.

The data published with NAICS code 621492 are comprised of the following SIC industry:

8092 Kidney Dialysis Centers

### **621493 Freestanding Ambulatory Surgical and Emergency Centers**

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in (1) providing surgical services (e.g., orthoscopic and cataract surgery) on an outpatient basis or (2) providing emergency care services (e.g., setting broken bones, treating lacerations, or tending to patients suffering injuries as a result of accidents, trauma, or medical conditions necessitating immediate medical care) on an outpatient basis. Outpatient surgical establishments have specialized facilities, such as operating and recovery rooms, and specialized equipment, such as anesthetic or X-ray equipment.

The data published with NAICS code 621493 are comprised of this part of the following SIC industry:

8011 (pt) Freestanding Ambulatory Surgical and Emergency Centers

### **621498 All Other Outpatient Care Centers**

This U.S. industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers, outpatient mental health and substance abuse centers, HMO

medical centers, kidney dialysis centers, and freestanding ambulatory surgical and emergency centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

The data published with NAICS code 621498 are comprised of this part of the following SIC industry:

8093 (pt) All Other Outpatient Care Centers

### **6215 Medical and Diagnostic Laboratories**

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

### **62151 Medical and Diagnostic Laboratories**

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

### **621511 Medical Laboratories**

This U.S. industry comprises establishments known as medical laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis, generally to the medical profession or to the patient on referral from a health practitioner.

The data published with NAICS code 621511 are comprised of this part of the following SIC industry:

8071 (pt) Medical Laboratories

### **621512 Diagnostic Imaging Centers**

This U.S. industry comprises establishments known as diagnostic imaging centers primarily engaged in producing images of the patient generally on referral from a health practitioner.

The data published with NAICS code 621512 are comprised of this part of the following SIC industry:

8071 (pt) Diagnostic Imaging Centers

### **6216 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical

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equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

### **62161 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

### **621610 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

The data published with NAICS code 621610 are comprised of the following SIC industry:

8082 Home Health Care Services

### **6219 Other Ambulatory Health Care Services**

This industry group comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical laboratories and diagnostic imaging centers; and home health care providers).

### **62191 Ambulance Services**

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

### **621910 Ambulance Services**

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

The data published with NAICS code 621910 are comprised of these parts of the following SIC industries:

4119 (pt) Ambulance or Rescue Service (Except by Air)

4522 (pt) Air Ambulance

### **6219101 Air Ambulance Services**

Establishments primarily engaged in providing air transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. These aircraft are equipped with lifesaving equipment operated by medically trained personnel.

### **6219109 Ambulance or Rescue Service (Except by Air)**

Establishments primarily engaged in providing ground transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

### **62199 All Other Ambulatory Health Care Services**

This industry comprises establishments primarily engaged in providing ambulatory health care services (except office physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; and ambulances).

### **621991 Blood and Organ Banks**

This U.S. industry comprises establishments primarily engaged in collecting, storing, and distributing blood and blood products and storing and distributing body organs.

The data published with NAICS code 621991 are comprised of this part of the following SIC industry:

8099 (pt) Blood and Organ Banks

### **621999 All Other Miscellaneous Ambulatory Health Care Services**

This U.S. industry comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; ambulances; and blood and organ banks).

The data published with NAICS code 621999 are comprised of this part of the following SIC industry:

8099 (pt) All Other Miscellaneous Ambulatory Health Care Services

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## 622 Hospitals

Industries in the Hospitals subsector provide medical, diagnostic, and treatment services that include physician, nursing, and other health services to inpatients and the specialized accommodation services required by inpatients. Hospitals may also provide outpatient services as a secondary activity. Establishments in the Hospitals subsector provide inpatient health services, many of which can only be provided using the specialized facilities and equipment that form a significant and integral part of the production process.

### 6221 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

#### 62211 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

#### 622110 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other

services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

The data published with NAICS code 622110 are comprised of these parts of the following SIC industries:

- 8062 General Medical and Surgical Hospitals
- 8069 (pt) Children's Hospitals (Except Government)
- 8069 (pt) Children's Hospitals (Government)

### 6221101 General Medical and Surgical Hospitals, Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

#### 62211011 Children's Hospitals, Government

Government establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

#### 62211012 General Medical and Surgical Hospitals (Except Children's Hospitals), Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

#### 6221102 General Medical and Surgical Hospitals (Except Government)

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services,

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such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **62211021 Children's Hospitals (Except Government)**

Nongovernment establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **62211022 General Medical and Surgical Hospitals (Except Children's Hospitals, Except Government)**

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **6222 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

### **62221 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional

requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

### **622210 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

The data published with NAICS code 622210 are comprised of these parts of the following SIC industries:

- 8063 Psychiatric Hospitals
- 8069 (pt) Substance Abuse Hospitals (Except Government)
- 8069 (pt) Substance Abuse Hospitals, (Government)

### **6222101 Psychiatric and Substance Abuse Hospitals, Government**

Government establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities provide complete psychiatric care.

### **62221011 Substance Abuse Hospitals, Government**

Government establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

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### **62221012 Psychiatric Hospitals, Government**

Government establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **6222102 Psychiatric and Substance Abuse Hospitals (Except Government)**

Nongovernment establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **62221021 Substance Abuse Hospitals (Except Government)**

Nongovernment establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

### **62221022 Psychiatric Hospitals (Except Government)**

Nongovernment establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **6223 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with

a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

### **62231 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

### **622310 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

The data published with NAICS code 622310 are comprised of these parts of the following SIC industries:

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8069 (pt) Other Specialty Hospitals (Except Government)

8069 (pt) Other Specialty Hospitals, (Government)

### **6223101 Specialty (Except Psychiatric and Abuse) Hospitals, Government**

Government establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

### **6223102 Specialty (Except Psychiatric and Abuse, Except Government) Hospitals**

Nongovernment establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

## **623 Nursing and Residential Care Facilities**

Industries in the Nursing and Residential Care Facilities subsector provide residential care combined with either nursing, supervisory, or other types of care as required by the residents. In this subsector, the facilities are a significant part of the production process and the care provided is a mix of health and social services with the health services being largely some level of nursing services.

### **6231 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

#### **62311 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

#### **623110 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended

period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

The data published with NAICS code 623110 are comprised of this part of the following SIC industry:

805 (pt) Nursing Care Facilities

### **6232 Residential Mental Retardation, Mental Health and Substance Abuse Facilities**

This industry group comprises establishments primarily engaged in providing residential care (but not licensed hospital care) to people with mental retardation, mental illness, or substance abuse problems.

#### **62321 Residential Mental Retardation Facilities**

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

#### **623210 Residential Mental Retardation Facilities**

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

The data published with NAICS code 623210 are comprised of this part of the following SIC industry:

805 (pt) Residential Mental Retardation Facilities

#### **62322 Residential Mental Health and Substance Abuse Facilities**

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

#### **623220 Residential Mental Health and Substance Abuse Facilities**

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to

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the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

The data published with NAICS code 623220 are comprised of this part of the following SIC industry:

8361 (pt) Residential Mental Health and Substance Abuse Facilities

### **6233 Community Care Facilities for the Elderly**

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

#### **62331 Community Care Facilities for the Elderly**

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

#### **623311 Continuing Care Retirement Communities**

This U.S. industry comprises establishments primarily engaged in providing a range of residential and personal care services with on-site nursing care facilities for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. Individuals live in a variety of residential settings with meals, housekeeping, social, leisure, and other services available to assist residents in daily living. Assisted-living facilities with on-site nursing care facilities are included in this industry.

The data published with NAICS code 623311 are comprised of this part of the following SIC industry:

805 (pt) Continuing Care Retirement Communities

#### **623312 Homes for the Elderly**

This U.S. industry comprises establishments primarily engaged in providing residential and personal care services (i.e., without on-site nursing care facilities) for (1) the elderly or other persons who are unable to fully care for themselves and/or (2) the elderly or other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services.

The data published with NAICS code 623312 are comprised of this part of the following SIC industry:

8361 (pt) Homes for the Elderly

### **6239 Other Residential Care Facilities**

This industry group comprises establishments of residential care facilities (except residential mental retardation, mental health, and substance abuse facilities and community care facilities for the elderly).

#### **62399 Other Residential Care Facilities**

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

#### **623990 Other Residential Care Facilities**

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

The data published with NAICS code 623990 are comprised of this part of the following SIC industry:

8361 (pt) Other Residential Care Facilities

### **624 Social Assistance**

Industries in the Social Assistance subsector provide a wide variety of social assistance services directly to their clients. These services do not include residential or accommodation services, except on a short stay basis.

#### **6241 Individual and Family Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 62411, Child and Youth Services; 62412, Services for the Elderly and Persons with Disabilities; and 62419, Other Individual and Family Services.

#### **62411 Child and Youth Services**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

#### **624110 Child and Youth Services**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

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The data published with NAICS code 624110 are comprised of these parts of the following SIC industries:

8322 (pt) Child and Youth Services

8641 (pt) Scouting and Related Youth Development Organizations

For the 1997 Economic Census, scouting and related youth development organizations are classified here in 624110.

### **6241101 Child and Youth Services (Except Scouting and Related Youth Development Organizations)**

Establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in areas, such as adoption and foster care, drug prevention, life skills training, and positive social development.

### **6241102 Scouting and Related Youth Development Organizations**

Establishments primarily engaged in providing guidance, life skills training, positive social development and character through youth development organizations, such as scouting.

### **62412 Services for the Elderly and Persons With Disabilities**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

### **624120 Services for the Elderly and Persons With Disabilities**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

The data published with NAICS code 624120 are comprised of this part of the following SIC industry:

8322 (pt) Services for the Elderly and Persons With Disabilities

### **62419 Other Individual and Family Services**

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

### **624190 Other Individual and Family Services**

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

The data published with NAICS code 624190 are comprised of this part of the following SIC industry:

8322 (pt) Other Individual and Family Social Services

### **6242 Community Food and Housing, and Emergency and Other Relief Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 62421, Community Food Services; 62422, Community Housing Services; and 62423, Emergency and Other Relief Services.

### **62421 Community Food Services**

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

### **624210 Community Food Services**

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

The data published with NAICS code 624210 are comprised of this part of the following SIC industry:

8322 (pt) Community Food Services

### **62422 Community Housing Services**

This industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse; (2) temporary residential shelter for the homeless, runaway youths, and patients and families caught in medical crises; (3) transitional housing for low-income individuals and families; (4) volunteer construction or repair of low cost housing, in partnership with the homeowner who

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may assist in construction or repair work; and (5) repair of homes for elderly or disabled homeowners. These establishments may operate their own shelter; or may subsidize housing using existing homes, apartments, hotels, or motels; or may require a low-cost mortgage or work (sweat) equity.

### **624221 Temporary Shelters**

This U.S. industry comprises establishments primarily engaged in providing (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse and/or (2) temporary residential shelter for homeless individuals or families, runaway youth, and patients and families caught in medical crises. These establishments may operate their own shelters or may subsidize housing using existing homes, apartments, hotels, or motels.

The data published with NAICS code 624221 are comprised of this part of the following SIC industry:

8322 (pt) Temporary Shelters

### **624229 Other Community Housing Services**

This U.S. industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) transitional housing to low-income individuals and families; (2) volunteer construction or repair of low-cost housing, in partnership with the homeowner who may assist in the construction or repair work; and (3) the repair of homes for elderly or disabled homeowners. These establishments may subsidize housing using existing homes, apartments, hotels, or motels or may require a low-cost mortgage or sweat equity. These establishments may also provide low-income families with furniture and household supplies.

The data published with NAICS code 624229 are comprised of this part of the following SIC industry:

8322 (pt) Other Community Housing Services

### **62423 Emergency and Other Relief Services**

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

### **624230 Emergency and Other Relief Services**

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

The data published with NAICS code 624230 are comprised of this part of the following SIC industry:

8322 (pt) Emergency and Other Relief Services

### **6243 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

### **62431 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

### **624310 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

The data published with NAICS code 624310 are comprised of the following SIC industry:

8331 Vocational Rehabilitation Services

### **6244 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

### **62441 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

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**624410 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

The data published with NAICS code 624410 are comprised of these parts of the following SIC industries:

- 7299 (pt) Babysitting Services
- 8351 Child Day Care Services

**6244101 Child Day Care Services (Except Babysitting Services)**

Establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

**6244102 Babysitting Services**

Establishments primarily engaged in babysitting children on an intermittent or irregular basis.

# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
  - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
  - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
  - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
  - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at [www.census.gov/naics](http://www.census.gov/naics).

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
  - a. Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
  - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
  - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

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## METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

## RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

## TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

## ESTABLISHMENT AND FIRM SIZE CATEGORIES

The Establishment and Firm Size report represents a compilation of data collected in the 1997 Economic Census for the Health Care and Social Assistance Sector and is divided into three categories: establishment size, firm size, and legal form of organization.

**Establishment size.** Only establishments which operated for the entire year have been classified into the various receipt/revenue and employment size groups used in the establishment size tables. An establishment is classified as "operated for the entire year" if it operated 10 months or more during the year. Data for establishments which reported that they were in operation fewer than 10 months are separately summarized as "not operated for the entire year."

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**Firm size.** Only firms which operated for the entire year have been classified into the various receipt/revenue and employment size groups used in the firm size tables. A firm may be either a single establishment (single unit) firm or a multiestablishment (multiunit) firm. A single unit firm is a firm with only one establishment engaged in economic activities. A multiunit firm is a firm with two establishments or more engaged in economic activities. A multiunit firm may, however, operate only one establishment classified in service industries. Firm size groups are based on aggregate data for all establishments operated by the same firm in the kind-of-business classification, group, or total for which data are presented. For example, a firm operates two service establishments: a home for the elderly with nursing care (NAICS 623110) and a mental health halfway house (NAICS 623220). At each of the two most

detailed levels of classification, each of the establishments is a single unit operated by a multiunit firm. At the nursing and residential care facilities major group level (NAICS 623), it is a two-establishment multiunit firm. A firm is considered to have “operated for the entire year” if any of its establishments at that NAICS level operated 10 months or more during the year. Data for firms which reported that none of their establishments operated 10 months or more are separately summarized as “not operated entire year.”

**Legal form of organization.** Data are presented for individual establishments by legal form of organization for four separate categories. For the method of assigning legal form, see Explanation of Terms, Legal Form of Organization of Establishment, in Appendix A.

## Appendix D. Geographic Notes

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Not applicable for this report.

# Appendix E. Metropolitan Areas

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Not applicable for this report.



# Miscellaneous Subjects

# 1997

Issued February 2001

EC97S62S-SB

## 1997 Economic Census

*Health Care and Social Assistance*

Subject Series



U S C E N S U S B U R E A U

*Helping You Make Informed Decisions*

U.S. Department of Commerce  
Economics and Statistics Administration  
U.S. CENSUS BUREAU



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**1997 Economic Census**  
*Health Care and Social Assistance*  
Subject Series



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-- Not applicable for this report.

# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

## ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

## RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

## GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

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required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

## **BASIS OF REPORTING**

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

## **DOLLAR VALUES**

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

### **Reports in Print and Electronic Media**

All results of the 1997 Economic Census are available on the Census Bureau Internet site ([www.census.gov](http://www.census.gov)) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

### **Special Tabulations**

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673  
Service Sector Statistics Division 301-457-2668

## **HISTORICAL INFORMATION**

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

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## SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at [www.census.gov/econguide](http://www.census.gov/econguide). More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at [www.census.gov/econ/www/history.html](http://www.census.gov/econ/www/history.html).

## ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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# Health Care and Social Assistance

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## SCOPE

The Health Care and Social Assistance sector (sector 62) of the 1997 Economic Census comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

## GENERAL

A list of reports that provide statistics on sector 62 follows.

**Geographic area reports.** There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax,

each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

**Sources of receipts or revenue report.** This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

**Establishment and firm size (including legal form of organization) report.** This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

**Miscellaneous subjects report.** This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

**ZIP Code report.** This report presents data for establishments with payroll by United States ZIP Code.

## GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

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(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

#### **COMPARABILITY OF THE 1992 AND 1997 CENSUSES**

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

#### **DISCLOSURE**

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>UNITED STATES</b>							
<b>Total</b> .....	<b>195 449</b>	<b>171 629 179</b>	<b>84 976 577</b>	<b>1 571 145</b>	<b>76 603</b>	<b>64.1</b>	<b>39.0</b>
Physicians .....	X	X	X	332 804	60 935	N	N
Osteopathic physicians .....	X	X	X	16 133	12 721	N	N
Dentists .....	X	X	X	710	35	N	N
Chiropractors .....	X	X	X	535	—	N	N
Podiatrists .....	X	X	X	494	54	N	N
Optometrists .....	X	X	X	2 974	50	N	N
Mental health practitioners .....	X	X	X	7 681	197	N	N
Therapists & audiologists .....	X	X	X	7 809	4	N	N
Registered nurses .....	X	X	X	121 638	288	N	N
Licensed practical nurses .....	X	X	X	72 618	118	N	N
Other health practitioners .....	X	X	X	141 430	402	N	N
Other employees .....	X	X	X	866 319	1 799	N	N
<b>Sole practitioner</b> .....	<b>50 654</b>	<b>17 760 962</b>	<b>3 217 001</b>	<b>180 372</b>	<b>50 575</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	27 008	38 745	N	N
Osteopathic physicians .....	X	X	X	2 254	11 825	N	N
Dentists .....	X	X	X	284	5	N	N
Chiropractors .....	X	X	X	104	—	N	N
Podiatrists .....	X	X	X	22	—	N	N
Optometrists .....	X	X	X	200	—	N	N
Mental health practitioners .....	X	X	X	971	—	N	N
Therapists & audiologists .....	X	X	X	341	—	N	N
Registered nurses .....	X	X	X	11 340	—	N	N
Licensed practical nurses .....	X	X	X	11 717	—	N	N
Other health practitioners .....	X	X	X	15 567	—	N	N
Other employees .....	X	X	X	110 564	—	N	N
<b>Partnership</b> .....	<b>8 576</b>	<b>14 644 189</b>	<b>4 130 423</b>	<b>122 414</b>	<b>26 028</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	12 119	22 190	N	N
Osteopathic physicians .....	X	X	X	374	896	N	N
Dentists .....	X	X	X	4	30	N	N
Chiropractors .....	X	X	X	12	—	N	N
Podiatrists .....	X	X	X	121	54	N	N
Optometrists .....	X	X	X	209	50	N	N
Mental health practitioners .....	X	X	X	1 048	197	N	N
Therapists & audiologists .....	X	X	X	777	4	N	N
Registered nurses .....	X	X	X	12 606	288	N	N
Licensed practical nurses .....	X	X	X	6 811	118	N	N
Other health practitioners .....	X	X	X	16 262	402	N	N
Other employees .....	X	X	X	72 071	1 799	N	N
<b>Professional service organization</b> .....	<b>136 219</b>	<b>139 224 028</b>	<b>77 629 153</b>	<b>1 268 359</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	293 677	—	N	N
Osteopathic physicians .....	X	X	X	13 505	—	N	N
Dentists .....	X	X	X	422	—	N	N
Chiropractors .....	X	X	X	419	—	N	N
Podiatrists .....	X	X	X	351	—	N	N
Optometrists .....	X	X	X	2 565	—	N	N
Mental health practitioners .....	X	X	X	5 662	—	N	N
Therapists & audiologists .....	X	X	X	6 691	—	N	N
Registered nurses .....	X	X	X	97 692	—	N	N
Licensed practical nurses .....	X	X	X	54 090	—	N	N
Other health practitioners .....	X	X	X	109 601	—	N	N
Other employees .....	X	X	X	683 684	—	N	N
<b>ALABAMA</b>							
<b>Total</b> .....	<b>2 797</b>	<b>2 826 276</b>	<b>1 478 303</b>	<b>25 995</b>	<b>1 042</b>	<b>65.3</b>	<b>21.7</b>
Physicians .....	X	X	X	5 553	658	N	N
Osteopathic physicians .....	X	X	X	83	274	N	N
Dentists .....	X	X	X	9	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	10	—	N	N
Mental health practitioners .....	X	X	X	116	—	N	N
Therapists & audiologists .....	X	X	X	106	—	N	N
Registered nurses .....	X	X	X	2 628	—	N	N
Licensed practical nurses .....	X	X	X	1 606	10	N	N
Other health practitioners .....	X	X	X	2 771	—	N	N
Other employees .....	X	X	X	13 112	100	N	N
<b>Sole practitioner</b> .....	<b>672</b>	<b>247 427</b>	<b>46 303</b>	<b>2 822</b>	<b>672</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	948	400	N	N
Osteopathic physicians .....	X	X	X	7	272	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	953	—	N	N
Licensed practical nurses .....	X	X	X	39	—	N	N
Other health practitioners .....	X	X	X	57	—	N	N
Other employees .....	X	X	X	816	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ALABAMA—Con.</b>							
<b>Partnership</b> .....	<b>99</b>	<b>210 352</b>	<b>59 528</b>	<b>1 469</b>	<b>370</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	173	258	N	N
Osteopathic physicians .....	X	X	X	—	2	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	9	—	N	N
Therapists & audiologists .....	X	X	X	3	—	N	N
Registered nurses .....	X	X	X	106	—	N	N
Licensed practical nurses .....	X	X	X	89	10	N	N
Other health practitioners .....	X	X	X	128	—	N	N
Other employees .....	X	X	X	961	100	N	N
<b>Professional service organization</b> .....	<b>2 026</b>	<b>2 368 497</b>	<b>1 372 472</b>	<b>21 704</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4 432	—	N	N
Osteopathic physicians .....	X	X	X	76	—	N	N
Dentists .....	X	X	X	9	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	10	—	N	N
Mental health practitioners .....	X	X	X	107	—	N	N
Therapists & audiologists .....	X	X	X	101	—	N	N
Registered nurses .....	X	X	X	1 569	—	N	N
Licensed practical nurses .....	X	X	X	1 478	—	N	N
Other health practitioners .....	X	X	X	2 586	—	N	N
Other employees .....	X	X	X	11 335	—	N	N
<b>ALASKA</b>							
<b>Total</b> .....	<b>369</b>	<b>321 217</b>	<b>157 063</b>	<b>2 763</b>	<b>218</b>	<b>68.8</b>	<b>61.2</b>
Physicians .....	X	X	X	451	158	N	N
Osteopathic physicians .....	X	X	X	61	60	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	1	—	N	N
Mental health practitioners .....	X	X	X	14	—	N	N
Therapists & audiologists .....	X	X	X	30	—	N	N
Registered nurses .....	X	X	X	379	—	N	N
Licensed practical nurses .....	X	X	X	147	—	N	N
Other health practitioners .....	X	X	X	211	—	N	N
Other employees .....	X	X	X	1 469	—	N	N
<b>Sole practitioner</b> .....	<b>121</b>	<b>61 072</b>	<b>11 790</b>	<b>464</b>	<b>121</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	61	N	N
Osteopathic physicians .....	X	X	X	42	60	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	13	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	50	—	N	N
Other employees .....	X	X	X	356	—	N	N
<b>Partnership</b> .....	<b>30</b>	<b>27 802</b>	<b>8 332</b>	<b>314</b>	<b>97</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	7	97	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	1	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	65	—	N	N
Licensed practical nurses .....	X	X	X	42	—	N	N
Other health practitioners .....	X	X	X	21	—	N	N
Other employees .....	X	X	X	178	—	N	N
<b>Professional service organization</b> .....	<b>218</b>	<b>232 343</b>	<b>136 941</b>	<b>1 985</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	441	—	N	N
Osteopathic physicians .....	X	X	X	19	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	1	—	N	N
Mental health practitioners .....	X	X	X	13	—	N	N
Therapists & audiologists .....	X	X	X	30	—	N	N
Registered nurses .....	X	X	X	301	—	N	N
Licensed practical nurses .....	X	X	X	105	—	N	N
Other health practitioners .....	X	X	X	140	—	N	N
Other employees .....	X	X	X	935	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ARIZONA</b>							
<b>Total</b> .....	<b>3 412</b>	<b>2 721 609</b>	<b>1 346 765</b>	<b>24 407</b>	<b>713</b>	<b>81.7</b>	<b>53.8</b>
Physicians .....	X	X	X	4 334	595	N	N
Osteopathic physicians .....	X	X	X	1 009	104	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	10	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	30	—	N	N
Mental health practitioners .....	X	X	X	194	—	N	N
Therapists & audiologists .....	X	X	X	37	—	N	N
Registered nurses .....	X	X	X	2 131	2	N	N
Licensed practical nurses .....	X	X	X	392	—	N	N
Other health practitioners .....	X	X	X	2 280	—	N	N
Other employees .....	X	X	X	13 985	12	N	N
<b>Sole practitioner</b> .....	<b>510</b>	<b>162 939</b>	<b>31 588</b>	<b>1 738</b>	<b>510</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	174	429	N	N
Osteopathic physicians .....	X	X	X	1	81	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	296	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	494	—	N	N
Other employees .....	X	X	X	773	—	N	N
<b>Partnership</b> .....	<b>125</b>	<b>142 638</b>	<b>41 889</b>	<b>1 220</b>	<b>203</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	105	166	N	N
Osteopathic physicians .....	X	X	X	—	23	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	2	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	125	2	N	N
Licensed practical nurses .....	X	X	X	62	—	N	N
Other health practitioners .....	X	X	X	144	—	N	N
Other employees .....	X	X	X	780	12	N	N
<b>Professional service organization</b> .....	<b>2 777</b>	<b>2 416 032</b>	<b>1 273 288</b>	<b>21 449</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4 055	—	N	N
Osteopathic physicians .....	X	X	X	1 008	—	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	10	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	28	—	N	N
Mental health practitioners .....	X	X	X	194	—	N	N
Therapists & audiologists .....	X	X	X	37	—	N	N
Registered nurses .....	X	X	X	1 710	—	N	N
Licensed practical nurses .....	X	X	X	330	—	N	N
Other health practitioners .....	X	X	X	1 642	—	N	N
Other employees .....	X	X	X	12 432	—	N	N
<b>ARKANSAS</b>							
<b>Total</b> .....	<b>1 712</b>	<b>1 432 326</b>	<b>759 238</b>	<b>14 442</b>	<b>439</b>	<b>78.6</b>	<b>13.0</b>
Physicians .....	X	X	X	3 935	439	N	N
Osteopathic physicians .....	X	X	X	62	—	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	64	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	11	—	N	N
Mental health practitioners .....	X	X	X	61	—	N	N
Therapists & audiologists .....	X	X	X	36	—	N	N
Registered nurses .....	X	X	X	1 217	—	N	N
Licensed practical nurses .....	X	X	X	1 374	—	N	N
Other health practitioners .....	X	X	X	1 176	—	N	N
Other employees .....	X	X	X	6 505	—	N	N
<b>Sole practitioner</b> .....	<b>307</b>	<b>99 291</b>	<b>19 664</b>	<b>1 216</b>	<b>307</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1 181	307	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	4	—	N	N
Other employees .....	X	X	X	26	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ARKANSAS—Con.</b>							
<b>Partnership</b> .....	<b>68</b>	<b>83 065</b>	<b>17 973</b>	<b>601</b>	<b>132</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	100	132	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	17	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	33	—	N	N
Licensed practical nurses .....	X	X	X	50	—	N	N
Other health practitioners .....	X	X	X	139	—	N	N
Other employees .....	X	X	X	262	—	N	N
<b>Professional service organization</b> .....	<b>1 337</b>	<b>1 249 970</b>	<b>721 601</b>	<b>12 625</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2 654	—	N	N
Osteopathic physicians .....	X	X	X	62	—	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	64	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	11	—	N	N
Mental health practitioners .....	X	X	X	44	—	N	N
Therapists & audiologists .....	X	X	X	36	—	N	N
Registered nurses .....	X	X	X	1 181	—	N	N
Licensed practical nurses .....	X	X	X	1 322	—	N	N
Other health practitioners .....	X	X	X	1 033	—	N	N
Other employees .....	X	X	X	6 217	—	N	N
<b>CALIFORNIA</b>							
<b>Total</b> .....	<b>25 535</b>	<b>22 743 167</b>	<b>9 667 813</b>	<b>183 183</b>	<b>11 945</b>	<b>54.4</b>	<b>39.9</b>
Physicians .....	X	X	X	40 418	11 182	N	N
Osteopathic physicians .....	X	X	X	562	534	N	N
Dentists .....	X	X	X	43	—	N	N
Chiropractors .....	X	X	X	72	—	N	N
Podiatrists .....	X	X	X	160	2	N	N
Optometrists .....	X	X	X	664	2	N	N
Mental health practitioners .....	X	X	X	922	—	N	N
Therapists & audiologists .....	X	X	X	994	—	N	N
Registered nurses .....	X	X	X	12 286	18	N	N
Licensed practical nurses .....	X	X	X	4 953	3	N	N
Other health practitioners .....	X	X	X	18 163	3	N	N
Other employees .....	X	X	X	103 946	201	N	N
<b>Sole practitioner</b> .....	<b>7 267</b>	<b>2 626 525</b>	<b>462 984</b>	<b>24 541</b>	<b>7 245</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4 427	6 734	N	N
Osteopathic physicians .....	X	X	X	49	511	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	7	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	76	—	N	N
Mental health practitioners .....	X	X	X	49	—	N	N
Therapists & audiologists .....	X	X	X	7	—	N	N
Registered nurses .....	X	X	X	615	—	N	N
Licensed practical nurses .....	X	X	X	201	—	N	N
Other health practitioners .....	X	X	X	2 751	—	N	N
Other employees .....	X	X	X	16 359	—	N	N
<b>Partnership</b> .....	<b>1 277</b>	<b>4 110 590</b>	<b>1 337 891</b>	<b>33 229</b>	<b>4 700</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3 686	4 448	N	N
Osteopathic physicians .....	X	X	X	21	23	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	6	—	N	N
Podiatrists .....	X	X	X	59	2	N	N
Optometrists .....	X	X	X	96	2	N	N
Mental health practitioners .....	X	X	X	462	—	N	N
Therapists & audiologists .....	X	X	X	391	—	N	N
Registered nurses .....	X	X	X	4 137	18	N	N
Licensed practical nurses .....	X	X	X	1 726	3	N	N
Other health practitioners .....	X	X	X	6 117	3	N	N
Other employees .....	X	X	X	16 528	201	N	N
<b>Professional service organization</b> .....	<b>16 991</b>	<b>16 006 052</b>	<b>7 866 938</b>	<b>125 413</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	32 305	—	N	N
Osteopathic physicians .....	X	X	X	492	—	N	N
Dentists .....	X	X	X	43	—	N	N
Chiropractors .....	X	X	X	59	—	N	N
Podiatrists .....	X	X	X	101	—	N	N
Optometrists .....	X	X	X	492	—	N	N
Mental health practitioners .....	X	X	X	411	—	N	N
Therapists & audiologists .....	X	X	X	596	—	N	N
Registered nurses .....	X	X	X	7 534	—	N	N
Licensed practical nurses .....	X	X	X	3 026	—	N	N
Other health practitioners .....	X	X	X	9 295	—	N	N
Other employees .....	X	X	X	71 059	—	N	N

See footnotes at end of table.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>COLORADO</b>							
<b>Total</b> .....	<b>2 781</b>	<b>2 346 818</b>	<b>1 211 249</b>	<b>21 353</b>	<b>1 167</b>	<b>63.6</b>	<b>46.5</b>
Physicians .....	X	X	X	4 568	960	N	N
Osteopathic physicians .....	X	X	X	248	139	N	N
Dentists .....	X	X	X	9	4	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	29	26	N	N
Mental health practitioners .....	X	X	X	133	—	N	N
Therapists & audiologists .....	X	X	X	153	—	N	N
Registered nurses .....	X	X	X	2 025	—	N	N
Licensed practical nurses .....	X	X	X	543	—	N	N
Other health practitioners .....	X	X	X	2 093	—	N	N
Other employees .....	X	X	X	11 550	38	N	N
<b>Sole practitioner</b> .....	<b>541</b>	<b>161 257</b>	<b>33 203</b>	<b>1 979</b>	<b>541</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	10	475	N	N
Osteopathic physicians .....	X	X	X	8	66	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	31	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	546	—	N	N
Licensed practical nurses .....	X	X	X	60	—	N	N
Other health practitioners .....	X	X	X	60	—	N	N
Other employees .....	X	X	X	1 264	—	N	N
<b>Partnership</b> .....	<b>184</b>	<b>226 580</b>	<b>56 701</b>	<b>1 812</b>	<b>626</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	181	485	N	N
Osteopathic physicians .....	X	X	X	10	73	N	N
Dentists .....	X	X	X	—	4	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	26	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	4	—	N	N
Registered nurses .....	X	X	X	177	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	363	—	N	N
Other employees .....	X	X	X	1 071	38	N	N
<b>Professional service organization</b> .....	<b>2 056</b>	<b>1 958 981</b>	<b>1 121 345</b>	<b>17 562</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4 377	—	N	N
Osteopathic physicians .....	X	X	X	230	—	N	N
Dentists .....	X	X	X	9	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	29	—	N	N
Mental health practitioners .....	X	X	X	102	—	N	N
Therapists & audiologists .....	X	X	X	149	—	N	N
Registered nurses .....	X	X	X	1 302	—	N	N
Licensed practical nurses .....	X	X	X	477	—	N	N
Other health practitioners .....	X	X	X	1 670	—	N	N
Other employees .....	X	X	X	9 215	—	N	N
<b>CONNECTICUT</b>							
<b>Total</b> .....	<b>2 865</b>	<b>2 685 021</b>	<b>1 383 162</b>	<b>23 238</b>	<b>1 546</b>	<b>88.2</b>	<b>66.3</b>
Physicians .....	X	X	X	3 480	1 513	N	N
Osteopathic physicians .....	X	X	X	29	27	N	N
Dentists .....	X	X	X	7	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	7	—	N	N
Optometrists .....	X	X	X	21	—	N	N
Mental health practitioners .....	X	X	X	141	6	N	N
Therapists & audiologists .....	X	X	X	130	—	N	N
Registered nurses .....	X	X	X	3 250	—	N	N
Licensed practical nurses .....	X	X	X	2 634	—	N	N
Other health practitioners .....	X	X	X	1 376	—	N	N
Other employees .....	X	X	X	12 162	—	N	N
<b>Sole practitioner</b> .....	<b>983</b>	<b>373 785</b>	<b>74 949</b>	<b>3 634</b>	<b>983</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	36	978	N	N
Osteopathic physicians .....	X	X	X	1	5	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	10	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	3	—	N	N
Registered nurses .....	X	X	X	24	—	N	N
Licensed practical nurses .....	X	X	X	833	—	N	N
Other health practitioners .....	X	X	X	42	—	N	N
Other employees .....	X	X	X	2 685	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>CONNECTICUT—Con.</b>							
<b>Partnership</b> .....	<b>265</b>	<b>346 412</b>	<b>99 636</b>	<b>3 070</b>	<b>563</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	259	535	N	N
Osteopathic physicians .....	X	X	X	10	22	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	6	N	N
Therapists & audiologists .....	X	X	X	14	—	N	N
Registered nurses .....	X	X	X	12	—	N	N
Licensed practical nurses .....	X	X	X	420	—	N	N
Other health practitioners .....	X	X	X	150	—	N	N
Other employees .....	X	X	X	345	—	N	N
				1 858	—	N	N
<b>Professional service organization</b> .....	<b>1 617</b>	<b>1 964 824</b>	<b>1 208 577</b>	<b>16 534</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3 185	—	N	N
Osteopathic physicians .....	X	X	X	18	—	N	N
Dentists .....	X	X	X	7	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	7	—	N	N
Optometrists .....	X	X	X	9	—	N	N
Mental health practitioners .....	X	X	X	127	—	N	N
Therapists & audiologists .....	X	X	X	115	—	N	N
Registered nurses .....	X	X	X	2 806	—	N	N
Licensed practical nurses .....	X	X	X	1 651	—	N	N
Other health practitioners .....	X	X	X	989	—	N	N
Other employees .....	X	X	X	7 619	—	N	N
<b>DELAWARE</b>							
<b>Total</b> .....	<b>604</b>	<b>513 231</b>	<b>275 836</b>	<b>4 608</b>	<b>214</b>	<b>62.6</b>	<b>76.0</b>
Physicians .....	X	X	X	847	197	N	N
Osteopathic physicians .....	X	X	X	115	17	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	12	—	N	N
Mental health practitioners .....	X	X	X	42	—	N	N
Therapists & audiologists .....	X	X	X	29	—	N	N
Registered nurses .....	X	X	X	529	—	N	N
Licensed practical nurses .....	X	X	X	103	—	N	N
Other health practitioners .....	X	X	X	523	—	N	N
Other employees .....	X	X	X	2 408	—	N	N
<b>Sole practitioner</b> .....	<b>165</b>	<b>58 804</b>	<b>11 348</b>	<b>588</b>	<b>165</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	148	N	N
Osteopathic physicians .....	X	X	X	—	17	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	93	—	N	N
Licensed practical nurses .....	X	X	X	7	—	N	N
Other health practitioners .....	X	X	X	262	—	N	N
Other employees .....	X	X	X	224	—	N	N
<b>Partnership</b> .....	<b>15</b>	<b>16 926</b>	<b>3 809</b>	<b>122</b>	<b>49</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	21	49	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	24	—	N	N
Other employees .....	X	X	X	77	—	N	N
<b>Professional service organization</b> .....	<b>424</b>	<b>437 501</b>	<b>260 679</b>	<b>3 898</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	824	—	N	N
Osteopathic physicians .....	X	X	X	115	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	12	—	N	N
Mental health practitioners .....	X	X	X	42	—	N	N
Therapists & audiologists .....	X	X	X	29	—	N	N
Registered nurses .....	X	X	X	436	—	N	N
Licensed practical nurses .....	X	X	X	96	—	N	N
Other health practitioners .....	X	X	X	237	—	N	N
Other employees .....	X	X	X	2 107	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>DISTRICT OF COLUMBIA</b>							
<b>Total</b> .....	<b>667</b>	<b>479 326</b>	<b>228 920</b>	<b>3 677</b>	<b>271</b>	<b>56.1</b>	<b>99.8</b>
Physicians .....	X	X	X	1 059	269	N	N
Osteopathic physicians .....	X	X	X	81	2	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	7	—	N	N
Registered nurses .....	X	X	X	229	—	N	N
Licensed practical nurses .....	X	X	X	67	—	N	N
Other health practitioners .....	X	X	X	266	—	N	N
Other employees .....	X	X	X	1 964	—	N	N
<b>Sole practitioner</b> .....	<b>177</b>	<b>50 547</b>	<b>9 192</b>	<b>447</b>	<b>177</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	175	N	N
Osteopathic physicians .....	X	X	X	81	2	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	41	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	325	—	N	N
<b>Partnership</b> .....	<b>13</b>	<b>14 540</b>	<b>4 183</b>	<b>118</b>	<b>94</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	94	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	32	—	N	N
Other health practitioners .....	X	X	X	1	—	N	N
Other employees .....	X	X	X	79	—	N	N
<b>Professional service organization</b> .....	<b>477</b>	<b>414 239</b>	<b>215 545</b>	<b>3 112</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1 057	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	7	—	N	N
Registered nurses .....	X	X	X	184	—	N	N
Licensed practical nurses .....	X	X	X	35	—	N	N
Other health practitioners .....	X	X	X	265	—	N	N
Other employees .....	X	X	X	1 560	—	N	N
<b>FLORIDA</b>							
<b>Total</b> .....	<b>14 577</b>	<b>11 934 182</b>	<b>5 918 735</b>	<b>111 593</b>	<b>3 254</b>	<b>58.2</b>	<b>25.6</b>
Physicians .....	X	X	X	23 001	1 125	N	N
Osteopathic physicians .....	X	X	X	848	1 988	N	N
Dentists .....	X	X	X	11	—	N	N
Chiropractors .....	X	X	X	29	—	N	N
Podiatrists .....	X	X	X	3	9	N	N
Optometrists .....	X	X	X	102	—	N	N
Mental health practitioners .....	X	X	X	641	126	N	N
Therapists & audiologists .....	X	X	X	377	4	N	N
Registered nurses .....	X	X	X	5 837	—	N	N
Licensed practical nurses .....	X	X	X	4 701	—	N	N
Other health practitioners .....	X	X	X	7 883	—	N	N
Other employees .....	X	X	X	68 160	2	N	N
<b>Sole practitioner</b> .....	<b>2 166</b>	<b>741 984</b>	<b>142 639</b>	<b>7 301</b>	<b>2 166</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	369	191	N	N
Osteopathic physicians .....	X	X	X	38	1 975	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	139	—	N	N
Therapists & audiologists .....	X	X	X	38	—	N	N
Registered nurses .....	X	X	X	255	—	N	N
Licensed practical nurses .....	X	X	X	1 323	—	N	N
Other health practitioners .....	X	X	X	419	—	N	N
Other employees .....	X	X	X	4 720	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>FLORIDA—Con.</b>							
<b>Partnership</b> .....	<b>421</b>	<b>746 844</b>	<b>228 892</b>	<b>6 559</b>	<b>1 088</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	566	934	N	N
Osteopathic physicians .....	X	X	X	5	13	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	9	N	N
Optometrists .....	X	X	X	10	—	N	N
Mental health practitioners .....	X	X	X	205	126	N	N
Therapists & audiologists .....	X	X	X	47	4	N	N
Registered nurses .....	X	X	X	516	—	N	N
Licensed practical nurses .....	X	X	X	373	—	N	N
Other health practitioners .....	X	X	X	502	—	N	N
Other employees .....	X	X	X	4 335	2	N	N
<b>Professional service organization</b> .....	<b>11 990</b>	<b>10 445 354</b>	<b>5 547 204</b>	<b>97 733</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	22 066	—	N	N
Osteopathic physicians .....	X	X	X	805	—	N	N
Dentists .....	X	X	X	11	—	N	N
Chiropractors .....	X	X	X	29	—	N	N
Podiatrists .....	X	X	X	3	—	N	N
Optometrists .....	X	X	X	92	—	N	N
Mental health practitioners .....	X	X	X	297	—	N	N
Therapists & audiologists .....	X	X	X	292	—	N	N
Registered nurses .....	X	X	X	5 066	—	N	N
Licensed practical nurses .....	X	X	X	3 005	—	N	N
Other health practitioners .....	X	X	X	6 962	—	N	N
Other employees .....	X	X	X	59 105	—	N	N
<b>GEORGIA</b>							
<b>Total</b> .....	<b>5 398</b>	<b>4 902 405</b>	<b>2 488 446</b>	<b>41 803</b>	<b>1 764</b>	<b>80.6</b>	<b>56.6</b>
Physicians .....	X	X	X	7 581	1 640	N	N
Osteopathic physicians .....	X	X	X	119	33	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	3	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	50	3	N	N
Mental health practitioners .....	X	X	X	92	—	N	N
Therapists & audiologists .....	X	X	X	206	—	N	N
Registered nurses .....	X	X	X	2 514	5	N	N
Licensed practical nurses .....	X	X	X	2 191	3	N	N
Other health practitioners .....	X	X	X	5 201	5	N	N
Other employees .....	X	X	X	23 846	75	N	N
<b>Sole practitioner</b> .....	<b>1 109</b>	<b>400 746</b>	<b>77 776</b>	<b>4 172</b>	<b>1 109</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	459	1 081	N	N
Osteopathic physicians .....	X	X	X	1	28	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	104	—	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	564	—	N	N
Other health practitioners .....	X	X	X	216	—	N	N
Other employees .....	X	X	X	2 823	—	N	N
<b>Partnership</b> .....	<b>240</b>	<b>411 998</b>	<b>111 742</b>	<b>2 673</b>	<b>655</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	349	559	N	N
Osteopathic physicians .....	X	X	X	2	5	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	22	3	N	N
Mental health practitioners .....	X	X	X	7	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	314	5	N	N
Licensed practical nurses .....	X	X	X	215	3	N	N
Other health practitioners .....	X	X	X	277	5	N	N
Other employees .....	X	X	X	1 487	75	N	N
<b>Professional service organization</b> .....	<b>4 049</b>	<b>4 089 661</b>	<b>2 298 928</b>	<b>34 958</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	6 773	—	N	N
Osteopathic physicians .....	X	X	X	116	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	3	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	28	—	N	N
Mental health practitioners .....	X	X	X	85	—	N	N
Therapists & audiologists .....	X	X	X	102	—	N	N
Registered nurses .....	X	X	X	2 195	—	N	N
Licensed practical nurses .....	X	X	X	1 412	—	N	N
Other health practitioners .....	X	X	X	4 708	—	N	N
Other employees .....	X	X	X	19 536	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>HAWAII</b>							
<b>Total</b> .....	<b>1 076</b>	<b>731 276</b>	<b>359 150</b>	<b>6 125</b>	<b>436</b>	<b>70.5</b>	<b>66.9</b>
Physicians .....	X	X	X	1 671	434	N	N
Osteopathic physicians .....	X	X	X	8	2	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	40	—	N	N
Mental health practitioners .....	X	X	X	20	—	N	N
Therapists & audiologists .....	X	X	X	4	—	N	N
Registered nurses .....	X	X	X	298	—	N	N
Licensed practical nurses .....	X	X	X	263	—	N	N
Other health practitioners .....	X	X	X	227	—	N	N
Other employees .....	X	X	X	3 589	—	N	N
<b>Sole practitioner</b> .....	<b>344</b>	<b>116 217</b>	<b>20 620</b>	<b>983</b>	<b>344</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	122	342	N	N
Osteopathic physicians .....	X	X	X	—	2	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	94	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	767	—	N	N
<b>Partnership</b> .....	<b>21</b>	<b>33 271</b>	<b>4 664</b>	<b>173</b>	<b>92</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	8	92	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	13	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	8	—	N	N
Other employees .....	X	X	X	136	—	N	N
<b>Professional service organization</b> .....	<b>711</b>	<b>581 788</b>	<b>333 866</b>	<b>4 969</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1 541	—	N	N
Osteopathic physicians .....	X	X	X	8	—	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	40	—	N	N
Mental health practitioners .....	X	X	X	20	—	N	N
Therapists & audiologists .....	X	X	X	4	—	N	N
Registered nurses .....	X	X	X	285	—	N	N
Licensed practical nurses .....	X	X	X	161	—	N	N
Other health practitioners .....	X	X	X	219	—	N	N
Other employees .....	X	X	X	2 686	—	N	N
<b>IDAHO</b>							
<b>Total</b> .....	<b>793</b>	<b>613 111</b>	<b>313 709</b>	<b>6 061</b>	<b>475</b>	<b>65.9</b>	<b>25.4</b>
Physicians .....	X	X	X	1 403	447	N	N
Osteopathic physicians .....	X	X	X	159	28	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	85	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	4	—	N	N
Mental health practitioners .....	X	X	X	10	—	N	N
Therapists & audiologists .....	X	X	X	8	—	N	N
Registered nurses .....	X	X	X	442	—	N	N
Licensed practical nurses .....	X	X	X	301	—	N	N
Other health practitioners .....	X	X	X	374	—	N	N
Other employees .....	X	X	X	3 275	—	N	N
<b>Sole practitioner</b> .....	<b>243</b>	<b>80 064</b>	<b>13 381</b>	<b>858</b>	<b>243</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	422	223	N	N
Osteopathic physicians .....	X	X	X	129	20	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	85	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	24	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	12	—	N	N
Other employees .....	X	X	X	186	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>IDAHO—Con.</b>							
<b>Partnership</b> .....	<b>52</b>	<b>53 309</b>	<b>13 057</b>	<b>581</b>	<b>232</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	71	224	N	N
Osteopathic physicians .....	X	X	X	5	8	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	48	—	N	N
Licensed practical nurses .....	X	X	X	51	—	N	N
Other health practitioners .....	X	X	X	113	—	N	N
Other employees .....	X	X	X	293	—	N	N
<b>Professional service organization</b> .....	<b>498</b>	<b>479 738</b>	<b>287 271</b>	<b>4 622</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	910	—	N	N
Osteopathic physicians .....	X	X	X	25	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	4	—	N	N
Mental health practitioners .....	X	X	X	10	—	N	N
Therapists & audiologists .....	X	X	X	8	—	N	N
Registered nurses .....	X	X	X	370	—	N	N
Licensed practical nurses .....	X	X	X	250	—	N	N
Other health practitioners .....	X	X	X	249	—	N	N
Other employees .....	X	X	X	2 796	—	N	N
<b>ILLINOIS</b>							
<b>Total</b> .....	<b>7 927</b>	<b>7 412 962</b>	<b>3 766 461</b>	<b>63 334</b>	<b>2 159</b>	<b>58.0</b>	<b>18.1</b>
Physicians .....	X	X	X	12 526	1 778	N	N
Osteopathic physicians .....	X	X	X	362	305	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	11	—	N	N
Podiatrists .....	X	X	X	18	—	N	N
Optometrists .....	X	X	X	132	—	N	N
Mental health practitioners .....	X	X	X	438	—	N	N
Therapists & audiologists .....	X	X	X	460	—	N	N
Registered nurses .....	X	X	X	8 482	14	N	N
Licensed practical nurses .....	X	X	X	1 904	—	N	N
Other health practitioners .....	X	X	X	4 275	4	N	N
Other employees .....	X	X	X	34 723	58	N	N
<b>Sole practitioner</b> .....	<b>1 583</b>	<b>539 097</b>	<b>95 874</b>	<b>5 630</b>	<b>1 583</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	183	1 300	N	N
Osteopathic physicians .....	X	X	X	22	283	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	13	—	N	N
Mental health practitioners .....	X	X	X	95	—	N	N
Therapists & audiologists .....	X	X	X	19	—	N	N
Registered nurses .....	X	X	X	1 675	—	N	N
Licensed practical nurses .....	X	X	X	59	—	N	N
Other health practitioners .....	X	X	X	176	—	N	N
Other employees .....	X	X	X	3 388	—	N	N
<b>Partnership</b> .....	<b>195</b>	<b>295 866</b>	<b>56 112</b>	<b>1 964</b>	<b>576</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	82	478	N	N
Osteopathic physicians .....	X	X	X	16	22	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	7	—	N	N
Therapists & audiologists .....	X	X	X	42	—	N	N
Registered nurses .....	X	X	X	365	14	N	N
Licensed practical nurses .....	X	X	X	51	—	N	N
Other health practitioners .....	X	X	X	138	4	N	N
Other employees .....	X	X	X	1 263	58	N	N
<b>Professional service organization</b> .....	<b>6 149</b>	<b>6 577 999</b>	<b>3 614 475</b>	<b>55 740</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	12 261	—	N	N
Osteopathic physicians .....	X	X	X	324	—	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	11	—	N	N
Podiatrists .....	X	X	X	18	—	N	N
Optometrists .....	X	X	X	119	—	N	N
Mental health practitioners .....	X	X	X	336	—	N	N
Therapists & audiologists .....	X	X	X	399	—	N	N
Registered nurses .....	X	X	X	6 442	—	N	N
Licensed practical nurses .....	X	X	X	1 794	—	N	N
Other health practitioners .....	X	X	X	3 961	—	N	N
Other employees .....	X	X	X	30 072	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>INDIANA</b>							
<b>Total</b> .....	<b>3 518</b>	<b>3 514 988</b>	<b>1 789 449</b>	<b>34 578</b>	<b>1 504</b>	<b>66.9</b>	<b>19.9</b>
Physicians .....	X	X	X	6 409	816	N	N
Osteopathic physicians .....	X	X	X	233	659	N	N
Dentists .....	X	X	X	6	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	9	3	N	N
Optometrists .....	X	X	X	62	—	N	N
Mental health practitioners .....	X	X	X	84	—	N	N
Therapists & audiologists .....	X	X	X	448	—	N	N
Registered nurses .....	X	X	X	2 995	3	N	N
Licensed practical nurses .....	X	X	X	1 505	5	N	N
Other health practitioners .....	X	X	X	3 392	18	N	N
Other employees .....	X	X	X	19 434	—	N	N
<b>Sole practitioner</b> .....	<b>992</b>	<b>348 678</b>	<b>68 436</b>	<b>4 165</b>	<b>992</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	17	358	N	N
Osteopathic physicians .....	X	X	X	4	634	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	4	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	318	—	N	N
Licensed practical nurses .....	X	X	X	260	—	N	N
Other health practitioners .....	X	X	X	498	—	N	N
Other employees .....	X	X	X	3 064	—	N	N
<b>Partnership</b> .....	<b>141</b>	<b>290 634</b>	<b>84 863</b>	<b>2 723</b>	<b>512</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	82	458	N	N
Osteopathic physicians .....	X	X	X	—	25	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	3	3	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	6	—	N	N
Registered nurses .....	X	X	X	199	3	N	N
Licensed practical nurses .....	X	X	X	87	5	N	N
Other health practitioners .....	X	X	X	61	18	N	N
Other employees .....	X	X	X	2 285	—	N	N
<b>Professional service organization</b> .....	<b>2 385</b>	<b>2 875 676</b>	<b>1 636 150</b>	<b>27 690</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	6 310	—	N	N
Osteopathic physicians .....	X	X	X	229	—	N	N
Dentists .....	X	X	X	6	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	6	—	N	N
Optometrists .....	X	X	X	58	—	N	N
Mental health practitioners .....	X	X	X	84	—	N	N
Therapists & audiologists .....	X	X	X	442	—	N	N
Registered nurses .....	X	X	X	2 478	—	N	N
Licensed practical nurses .....	X	X	X	1 158	—	N	N
Other health practitioners .....	X	X	X	2 833	—	N	N
Other employees .....	X	X	X	14 085	—	N	N
<b>IOWA</b>							
<b>Total</b> .....	<b>1 348</b>	<b>1 497 017</b>	<b>824 915</b>	<b>15 015</b>	<b>472</b>	<b>83.0</b>	<b>73.2</b>
Physicians .....	X	X	X	2 578	343	N	N
Osteopathic physicians .....	X	X	X	327	129	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	21	—	N	N
Optometrists .....	X	X	X	7	—	N	N
Mental health practitioners .....	X	X	X	133	—	N	N
Therapists & audiologists .....	X	X	X	85	—	N	N
Registered nurses .....	X	X	X	1 735	—	N	N
Licensed practical nurses .....	X	X	X	886	—	N	N
Other health practitioners .....	X	X	X	1 442	—	N	N
Other employees .....	X	X	X	7 799	—	N	N
<b>Sole practitioner</b> .....	<b>248</b>	<b>83 231</b>	<b>16 077</b>	<b>1 020</b>	<b>248</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	89	229	N	N
Osteopathic physicians .....	X	X	X	5	19	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	63	—	N	N
Licensed practical nurses .....	X	X	X	34	—	N	N
Other health practitioners .....	X	X	X	26	—	N	N
Other employees .....	X	X	X	803	—	N	N

See footnotes at end of table.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>IOWA—Con.</b>							
<b>Partnership</b> .....	<b>62</b>	<b>112 531</b>	<b>21 986</b>	<b>1 011</b>	<b>224</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	20	114	N	N
Osteopathic physicians .....	X	X	X	2	110	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	45	—	N	N
Licensed practical nurses .....	X	X	X	217	—	N	N
Other health practitioners .....	X	X	X	155	—	N	N
Other employees .....	X	X	X	566	—	N	N
<b>Professional service organization</b> .....	<b>1 038</b>	<b>1 301 255</b>	<b>786 852</b>	<b>12 984</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2 469	—	N	N
Osteopathic physicians .....	X	X	X	320	—	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	20	—	N	N
Optometrists .....	X	X	X	7	—	N	N
Mental health practitioners .....	X	X	X	128	—	N	N
Therapists & audiologists .....	X	X	X	85	—	N	N
Registered nurses .....	X	X	X	1 627	—	N	N
Licensed practical nurses .....	X	X	X	635	—	N	N
Other health practitioners .....	X	X	X	1 261	—	N	N
Other employees .....	X	X	X	6 430	—	N	N
<b>KANSAS</b>							
<b>Total</b> .....	<b>1 446</b>	<b>1 590 323</b>	<b>826 692</b>	<b>17 478</b>	<b>592</b>	<b>63.0</b>	<b>51.1</b>
Physicians .....	X	X	X	3 113	522	N	N
Osteopathic physicians .....	X	X	X	199	40	N	N
Dentists .....	X	X	X	12	2	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	5	—	N	N
Optometrists .....	X	X	X	22	8	N	N
Mental health practitioners .....	X	X	X	144	11	N	N
Therapists & audiologists .....	X	X	X	71	—	N	N
Registered nurses .....	X	X	X	2 449	2	N	N
Licensed practical nurses .....	X	X	X	656	—	N	N
Other health practitioners .....	X	X	X	2 065	2	N	N
Other employees .....	X	X	X	8 742	5	N	N
<b>Sole practitioner</b> .....	<b>343</b>	<b>106 371</b>	<b>22 160</b>	<b>1 444</b>	<b>343</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	165	318	N	N
Osteopathic physicians .....	X	X	X	25	25	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	65	—	N	N
Licensed practical nurses .....	X	X	X	18	—	N	N
Other health practitioners .....	X	X	X	44	—	N	N
Other employees .....	X	X	X	1 127	—	N	N
<b>Partnership</b> .....	<b>83</b>	<b>111 092</b>	<b>27 911</b>	<b>1 149</b>	<b>249</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	37	204	N	N
Osteopathic physicians .....	X	X	X	3	15	N	N
Dentists .....	X	X	X	—	2	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	8	N	N
Mental health practitioners .....	X	X	X	—	11	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	220	2	N	N
Other health practitioners .....	X	X	X	94	—	N	N
Other employees .....	X	X	X	178	2	N	N
<b>Professional service organization</b> .....	<b>1 020</b>	<b>1 372 860</b>	<b>776 621</b>	<b>14 885</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2 911	—	N	N
Osteopathic physicians .....	X	X	X	171	—	N	N
Dentists .....	X	X	X	12	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	5	—	N	N
Optometrists .....	X	X	X	22	—	N	N
Mental health practitioners .....	X	X	X	144	—	N	N
Therapists & audiologists .....	X	X	X	68	—	N	N
Registered nurses .....	X	X	X	2 164	—	N	N
Licensed practical nurses .....	X	X	X	544	—	N	N
Other health practitioners .....	X	X	X	1 843	—	N	N
Other employees .....	X	X	X	7 001	—	N	N

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**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>KENTUCKY</b>							
<b>Total</b> .....	<b>2 595</b>	<b>2 390 267</b>	<b>1 249 758</b>	<b>23 691</b>	<b>1 157</b>	<b>74.1</b>	<b>94.7</b>
Physicians .....	X	X	X	5 210	814	N	N
Osteopathic physicians .....	X	X	X	94	340	N	N
Dentists .....	X	X	X	6	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	27	—	N	N
Mental health practitioners .....	X	X	X	34	—	N	N
Therapists & audiologists .....	X	X	X	78	—	N	N
Registered nurses .....	X	X	X	1 256	—	N	N
Licensed practical nurses .....	X	X	X	864	—	N	N
Other health practitioners .....	X	X	X	2 087	—	N	N
Other employees .....	X	X	X	14 034	3	N	N
<b>Sole practitioner</b> .....	<b>768</b>	<b>264 786</b>	<b>47 490</b>	<b>3 037</b>	<b>768</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	933	428	N	N
Osteopathic physicians .....	X	X	X	20	340	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	25	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	33	—	N	N
Other employees .....	X	X	X	2 020	—	N	N
<b>Partnership</b> .....	<b>125</b>	<b>169 652</b>	<b>38 071</b>	<b>1 392</b>	<b>389</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	8	386	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	12	—	N	N
Licensed practical nurses .....	X	X	X	4	—	N	N
Other health practitioners .....	X	X	X	14	—	N	N
Other employees .....	X	X	X	1 354	3	N	N
<b>Professional service organization</b> .....	<b>1 702</b>	<b>1 955 829</b>	<b>1 164 197</b>	<b>19 262</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4 269	—	N	N
Osteopathic physicians .....	X	X	X	74	—	N	N
Dentists .....	X	X	X	6	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	27	—	N	N
Mental health practitioners .....	X	X	X	34	—	N	N
Therapists & audiologists .....	X	X	X	78	—	N	N
Registered nurses .....	X	X	X	1 219	—	N	N
Licensed practical nurses .....	X	X	X	854	—	N	N
Other health practitioners .....	X	X	X	2 040	—	N	N
Other employees .....	X	X	X	10 660	—	N	N
<b>LOUISIANA</b>							
<b>Total</b> .....	<b>3 212</b>	<b>2 790 168</b>	<b>1 269 311</b>	<b>25 141</b>	<b>1 650</b>	<b>85.2</b>	<b>84.7</b>
Physicians .....	X	X	X	3 794	1 616	N	N
Osteopathic physicians .....	X	X	X	2	3	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	4	—	N	N
Optometrists .....	X	X	X	36	—	N	N
Mental health practitioners .....	X	X	X	387	—	N	N
Therapists & audiologists .....	X	X	X	34	—	N	N
Registered nurses .....	X	X	X	1 440	—	N	N
Licensed practical nurses .....	X	X	X	2 174	—	N	N
Other health practitioners .....	X	X	X	1 503	—	N	N
Other employees .....	X	X	X	15 762	31	N	N
<b>Sole practitioner</b> .....	<b>827</b>	<b>297 855</b>	<b>50 026</b>	<b>3 250</b>	<b>827</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	826	N	N
Osteopathic physicians .....	X	X	X	—	1	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	164	—	N	N
Licensed practical nurses .....	X	X	X	255	—	N	N
Other health practitioners .....	X	X	X	176	—	N	N
Other employees .....	X	X	X	2 653	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>LOUISIANA—Con.</b>							
<b>Partnership</b> .....	<b>268</b>	<b>604 620</b>	<b>147 362</b>	<b>4 920</b>	<b>823</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	312	790	N	N
Osteopathic physicians .....	X	X	X	—	2	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	4	—	N	N
Optometrists .....	X	X	X	13	—	N	N
Mental health practitioners .....	X	X	X	28	—	N	N
Therapists & audiologists .....	X	X	X	13	—	N	N
Registered nurses .....	X	X	X	437	—	N	N
Licensed practical nurses .....	X	X	X	446	—	N	N
Other health practitioners .....	X	X	X	363	—	N	N
Other employees .....	X	X	X	3 303	31	N	N
<b>Professional service organization</b> .....	<b>2 117</b>	<b>1 887 693</b>	<b>1 071 923</b>	<b>16 971</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3 480	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	23	—	N	N
Mental health practitioners .....	X	X	X	359	—	N	N
Therapists & audiologists .....	X	X	X	21	—	N	N
Registered nurses .....	X	X	X	839	—	N	N
Licensed practical nurses .....	X	X	X	1 473	—	N	N
Other health practitioners .....	X	X	X	964	—	N	N
Other employees .....	X	X	X	9 806	—	N	N
<b>MAINE</b>							
<b>Total</b> .....	<b>872</b>	<b>646 204</b>	<b>355 897</b>	<b>6 499</b>	<b>357</b>	<b>76.5</b>	<b>47.7</b>
Physicians .....	X	X	X	983	324	N	N
Osteopathic physicians .....	X	X	X	185	33	N	N
Dentists .....	X	X	X	23	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	6	—	N	N
Mental health practitioners .....	X	X	X	46	—	N	N
Therapists & audiologists .....	X	X	X	29	—	N	N
Registered nurses .....	X	X	X	929	—	N	N
Licensed practical nurses .....	X	X	X	276	—	N	N
Other health practitioners .....	X	X	X	500	—	N	N
Other employees .....	X	X	X	3 521	—	N	N
<b>Sole practitioner</b> .....	<b>336</b>	<b>94 648</b>	<b>18 988</b>	<b>1 109</b>	<b>336</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	11	303	N	N
Osteopathic physicians .....	X	X	X	57	33	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	119	—	N	N
Licensed practical nurses .....	X	X	X	17	—	N	N
Other health practitioners .....	X	X	X	113	—	N	N
Other employees .....	X	X	X	792	—	N	N
<b>Partnership</b> .....	<b>16</b>	<b>12 392</b>	<b>2 707</b>	<b>128</b>	<b>21</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	13	21	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	7	—	N	N
Other health practitioners .....	X	X	X	7	—	N	N
Other employees .....	X	X	X	94	—	N	N
<b>Professional service organization</b> .....	<b>520</b>	<b>539 164</b>	<b>334 202</b>	<b>5 262</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	959	—	N	N
Osteopathic physicians .....	X	X	X	128	—	N	N
Dentists .....	X	X	X	23	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	6	—	N	N
Mental health practitioners .....	X	X	X	46	—	N	N
Therapists & audiologists .....	X	X	X	29	—	N	N
Registered nurses .....	X	X	X	803	—	N	N
Licensed practical nurses .....	X	X	X	252	—	N	N
Other health practitioners .....	X	X	X	380	—	N	N
Other employees .....	X	X	X	2 635	—	N	N

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<b>MARYLAND</b>							
<b>Total</b> .....	<b>4 639</b>	<b>3 454 228</b>	<b>1 732 088</b>	<b>35 415</b>	<b>1 656</b>	<b>56.1</b>	<b>100.0</b>
Physicians .....	X	X	X	8 710	1 622	N	N
Osteopathic physicians .....	X	X	X	40	7	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	8	—	N	N
Podiatrists .....	X	X	X	30	—	N	N
Optometrists .....	X	X	X	47	—	N	N
Mental health practitioners .....	X	X	X	198	—	N	N
Therapists & audiologists .....	X	X	X	325	—	N	N
Registered nurses .....	X	X	X	2 748	—	N	N
Licensed practical nurses .....	X	X	X	503	—	N	N
Other health practitioners .....	X	X	X	2 594	27	N	N
Other employees .....	X	X	X	20 210	—	N	N
<b>Sole practitioner</b> .....	<b>1 236</b>	<b>361 133</b>	<b>63 692</b>	<b>3 619</b>	<b>1 236</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	74	1 229	N	N
Osteopathic physicians .....	X	X	X	6	7	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	6	—	N	N
Therapists & audiologists .....	X	X	X	6	—	N	N
Registered nurses .....	X	X	X	51	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	12	—	N	N
Other employees .....	X	X	X	3 458	—	N	N
<b>Partnership</b> .....	<b>227</b>	<b>196 214</b>	<b>63 927</b>	<b>2 129</b>	<b>420</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	213	393	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	6	—	N	N
Podiatrists .....	X	X	X	28	—	N	N
Optometrists .....	X	X	X	3	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	14	—	N	N
Registered nurses .....	X	X	X	175	—	N	N
Licensed practical nurses .....	X	X	X	18	—	N	N
Other health practitioners .....	X	X	X	216	27	N	N
Other employees .....	X	X	X	1 456	—	N	N
<b>Professional service organization</b> .....	<b>3 176</b>	<b>2 896 881</b>	<b>1 604 469</b>	<b>29 667</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	8 423	—	N	N
Osteopathic physicians .....	X	X	X	34	—	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	44	—	N	N
Mental health practitioners .....	X	X	X	192	—	N	N
Therapists & audiologists .....	X	X	X	305	—	N	N
Registered nurses .....	X	X	X	2 522	—	N	N
Licensed practical nurses .....	X	X	X	479	—	N	N
Other health practitioners .....	X	X	X	2 366	—	N	N
Other employees .....	X	X	X	15 296	—	N	N
<b>MASSACHUSETTS</b>							
<b>Total</b> .....	<b>4 104</b>	<b>3 667 771</b>	<b>1 927 135</b>	<b>34 750</b>	<b>1 585</b>	<b>100.0</b>	<b>100.0</b>
Physicians .....	X	X	X	8 285	1 573	N	N
Osteopathic physicians .....	X	X	X	59	12	N	N
Dentists .....	X	X	X	298	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	6	—	N	N
Optometrists .....	X	X	X	48	—	N	N
Mental health practitioners .....	X	X	X	513	—	N	N
Therapists & audiologists .....	X	X	X	826	—	N	N
Registered nurses .....	X	X	X	2 202	—	N	N
Licensed practical nurses .....	X	X	X	731	—	N	N
Other health practitioners .....	X	X	X	3 186	—	N	N
Other employees .....	X	X	X	18 596	—	N	N
<b>Sole practitioner</b> .....	<b>1 269</b>	<b>409 656</b>	<b>79 086</b>	<b>4 061</b>	<b>1 269</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	868	1 263	N	N
Osteopathic physicians .....	X	X	X	—	6	N	N
Dentists .....	X	X	X	283	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	283	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	297	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	1 139	—	N	N
Other employees .....	X	X	X	1 183	—	N	N

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<b>MASSACHUSETTS—Con.</b>							
<b>Partnership</b> .....	<b>124</b>	<b>168 760</b>	<b>58 856</b>	<b>1 875</b>	<b>316</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	181	310	N	N
Osteopathic physicians .....	X	X	X	4	6	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	4	—	N	N
Mental health practitioners .....	X	X	X	10	—	N	N
Therapists & audiologists .....	X	X	X	29	—	N	N
Registered nurses .....	X	X	X	137	—	N	N
Licensed practical nurses .....	X	X	X	83	—	N	N
Other health practitioners .....	X	X	X	134	—	N	N
Other employees .....	X	X	X	1 293	—	N	N
<b>Professional service organization</b> .....	<b>2 711</b>	<b>3 089 355</b>	<b>1 789 193</b>	<b>28 814</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	7 236	—	N	N
Osteopathic physicians .....	X	X	X	55	—	N	N
Dentists .....	X	X	X	15	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	6	—	N	N
Optometrists .....	X	X	X	44	—	N	N
Mental health practitioners .....	X	X	X	220	—	N	N
Therapists & audiologists .....	X	X	X	797	—	N	N
Registered nurses .....	X	X	X	1 768	—	N	N
Licensed practical nurses .....	X	X	X	640	—	N	N
Other health practitioners .....	X	X	X	1 913	—	N	N
Other employees .....	X	X	X	16 120	—	N	N
<b>MICHIGAN</b>							
<b>Total</b> .....	<b>6 580</b>	<b>5 245 148</b>	<b>2 887 307</b>	<b>54 489</b>	<b>1 579</b>	<b>68.1</b>	<b>8.3</b>
Physicians .....	X	X	X	12 380	561	N	N
Osteopathic physicians .....	X	X	X	1 814	875	N	N
Dentists .....	X	X	X	26	—	N	N
Chiropractors .....	X	X	X	5	—	N	N
Podiatrists .....	X	X	X	5	—	N	N
Optometrists .....	X	X	X	45	—	N	N
Mental health practitioners .....	X	X	X	355	—	N	N
Therapists & audiologists .....	X	X	X	185	—	N	N
Registered nurses .....	X	X	X	2 806	19	N	N
Licensed practical nurses .....	X	X	X	2 001	6	N	N
Other health practitioners .....	X	X	X	6 879	31	N	N
Other employees .....	X	X	X	27 988	87	N	N
<b>Sole practitioner</b> .....	<b>1 208</b>	<b>402 038</b>	<b>69 110</b>	<b>4 374</b>	<b>1 208</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3 970	364	N	N
Osteopathic physicians .....	X	X	X	32	844	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	1	—	N	N
Registered nurses .....	X	X	X	18	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	25	—	N	N
Other employees .....	X	X	X	317	—	N	N
<b>Partnership</b> .....	<b>133</b>	<b>114 357</b>	<b>35 067</b>	<b>1 256</b>	<b>371</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	100	197	N	N
Osteopathic physicians .....	X	X	X	34	31	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	26	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	71	19	N	N
Licensed practical nurses .....	X	X	X	66	6	N	N
Other health practitioners .....	X	X	X	259	31	N	N
Other employees .....	X	X	X	700	87	N	N
<b>Professional service organization</b> .....	<b>5 239</b>	<b>4 728 753</b>	<b>2 783 130</b>	<b>48 859</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	8 310	—	N	N
Osteopathic physicians .....	X	X	X	1 748	—	N	N
Dentists .....	X	X	X	26	—	N	N
Chiropractors .....	X	X	X	5	—	N	N
Podiatrists .....	X	X	X	5	—	N	N
Optometrists .....	X	X	X	45	—	N	N
Mental health practitioners .....	X	X	X	329	—	N	N
Therapists & audiologists .....	X	X	X	184	—	N	N
Registered nurses .....	X	X	X	2 717	—	N	N
Licensed practical nurses .....	X	X	X	1 924	—	N	N
Other health practitioners .....	X	X	X	6 595	—	N	N
Other employees .....	X	X	X	26 971	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MINNESOTA</b>							
<b>Total</b> .....	<b>1 317</b>	<b>2 411 852</b>	<b>1 400 068</b>	<b>25 992</b>	<b>226</b>	<b>81.9</b>	<b>9.6</b>
Physicians .....	X	X	X	4 845	110	N	N
Osteopathic physicians .....	X	X	X	58	116	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	6	—	N	N
Podiatrists .....	X	X	X	23	—	N	N
Optometrists .....	X	X	X	43	—	N	N
Mental health practitioners .....	X	X	X	185	—	N	N
Therapists & audiologists .....	X	X	X	201	—	N	N
Registered nurses .....	X	X	X	1 484	—	N	N
Licensed practical nurses .....	X	X	X	2 233	—	N	N
Other health practitioners .....	X	X	X	4 217	—	N	N
Other employees .....	X	X	X	12 697	—	N	N
<b>Sole practitioner</b> .....	<b>147</b>	<b>56 244</b>	<b>20 909</b>	<b>683</b>	<b>147</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	107	38	N	N
Osteopathic physicians .....	X	X	X	5	109	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	41	—	N	N
Licensed practical nurses .....	X	X	X	82	—	N	N
Other health practitioners .....	X	X	X	130	—	N	N
Other employees .....	X	X	X	318	—	N	N
<b>Partnership</b> .....	<b>34</b>	<b>34 063</b>	<b>11 858</b>	<b>454</b>	<b>79</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	67	72	N	N
Osteopathic physicians .....	X	X	X	3	7	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	23	—	N	N
Licensed practical nurses .....	X	X	X	15	—	N	N
Other health practitioners .....	X	X	X	142	—	N	N
Other employees .....	X	X	X	204	—	N	N
<b>Professional service organization</b> .....	<b>1 136</b>	<b>2 321 545</b>	<b>1 367 301</b>	<b>24 855</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4 671	—	N	N
Osteopathic physicians .....	X	X	X	50	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	6	—	N	N
Podiatrists .....	X	X	X	23	—	N	N
Optometrists .....	X	X	X	43	—	N	N
Mental health practitioners .....	X	X	X	185	—	N	N
Therapists & audiologists .....	X	X	X	201	—	N	N
Registered nurses .....	X	X	X	1 420	—	N	N
Licensed practical nurses .....	X	X	X	2 136	—	N	N
Other health practitioners .....	X	X	X	3 945	—	N	N
Other employees .....	X	X	X	12 175	—	N	N
<b>MISSISSIPPI</b>							
<b>Total</b> .....	<b>1 596</b>	<b>1 414 518</b>	<b>696 009</b>	<b>13 055</b>	<b>808</b>	<b>67.6</b>	<b>59.5</b>
Physicians .....	X	X	X	2 637	761	N	N
Osteopathic physicians .....	X	X	X	56	4	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	6	—	N	N
Mental health practitioners .....	X	X	X	27	—	N	N
Therapists & audiologists .....	X	X	X	19	—	N	N
Registered nurses .....	X	X	X	654	2	N	N
Licensed practical nurses .....	X	X	X	1 095	14	N	N
Other health practitioners .....	X	X	X	2 644	—	N	N
Other employees .....	X	X	X	5 914	27	N	N
<b>Sole practitioner</b> .....	<b>523</b>	<b>198 879</b>	<b>34 422</b>	<b>2 034</b>	<b>523</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	324	521	N	N
Osteopathic physicians .....	X	X	X	7	2	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	2	—	N	N
Mental health practitioners .....	X	X	X	9	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	8	—	N	N
Licensed practical nurses .....	X	X	X	16	—	N	N
Other health practitioners .....	X	X	X	646	—	N	N
Other employees .....	X	X	X	1 022	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MISSISSIPPI—Con.</b>							
<b>Partnership</b> .....	<b>108</b>	<b>201 348</b>	<b>54 342</b>	<b>1 625</b>	<b>285</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	280	240	N	N
Osteopathic physicians .....	X	X	X	2	2	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	108	2	N	N
Licensed practical nurses .....	X	X	X	68	14	N	N
Other health practitioners .....	X	X	X	264	—	N	N
Other employees .....	X	X	X	898	27	N	N
<b>Professional service organization</b> .....	<b>965</b>	<b>1 014 291</b>	<b>607 245</b>	<b>9 396</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2 033	—	N	N
Osteopathic physicians .....	X	X	X	47	—	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	4	—	N	N
Mental health practitioners .....	X	X	X	13	—	N	N
Therapists & audiologists .....	X	X	X	19	—	N	N
Registered nurses .....	X	X	X	538	—	N	N
Licensed practical nurses .....	X	X	X	1 011	—	N	N
Other health practitioners .....	X	X	X	1 734	—	N	N
Other employees .....	X	X	X	3 994	—	N	N
<b>MISSOURI</b>							
<b>Total</b> .....	<b>3 357</b>	<b>3 191 643</b>	<b>1 671 389</b>	<b>28 614</b>	<b>1 229</b>	<b>68.4</b>	<b>23.8</b>
Physicians .....	X	X	X	5 874	469	N	N
Osteopathic physicians .....	X	X	X	644	750	N	N
Dentists .....	X	X	X	10	6	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	4	2	N	N
Optometrists .....	X	X	X	34	2	N	N
Mental health practitioners .....	X	X	X	93	—	N	N
Therapists & audiologists .....	X	X	X	108	—	N	N
Registered nurses .....	X	X	X	2 550	—	N	N
Licensed practical nurses .....	X	X	X	1 550	—	N	N
Other health practitioners .....	X	X	X	2 345	—	N	N
Other employees .....	X	X	X	15 402	—	N	N
<b>Sole practitioner</b> .....	<b>837</b>	<b>251 385</b>	<b>45 837</b>	<b>2 823</b>	<b>837</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	52	104	N	N
Osteopathic physicians .....	X	X	X	197	733	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	39	—	N	N
Licensed practical nurses .....	X	X	X	446	—	N	N
Other health practitioners .....	X	X	X	169	—	N	N
Other employees .....	X	X	X	1 920	—	N	N
<b>Partnership</b> .....	<b>169</b>	<b>294 202</b>	<b>87 110</b>	<b>2 090</b>	<b>392</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	191	365	N	N
Osteopathic physicians .....	X	X	X	7	17	N	N
Dentists .....	X	X	X	—	6	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	2	N	N
Optometrists .....	X	X	X	—	2	N	N
Mental health practitioners .....	X	X	X	27	—	N	N
Therapists & audiologists .....	X	X	X	7	—	N	N
Registered nurses .....	X	X	X	280	—	N	N
Licensed practical nurses .....	X	X	X	208	—	N	N
Other health practitioners .....	X	X	X	263	—	N	N
Other employees .....	X	X	X	1 107	—	N	N
<b>Professional service organization</b> .....	<b>2 351</b>	<b>2 646 056</b>	<b>1 538 442</b>	<b>23 701</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5 631	—	N	N
Osteopathic physicians .....	X	X	X	440	—	N	N
Dentists .....	X	X	X	10	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	4	—	N	N
Optometrists .....	X	X	X	34	—	N	N
Mental health practitioners .....	X	X	X	66	—	N	N
Therapists & audiologists .....	X	X	X	101	—	N	N
Registered nurses .....	X	X	X	2 231	—	N	N
Licensed practical nurses .....	X	X	X	896	—	N	N
Other health practitioners .....	X	X	X	1 913	—	N	N
Other employees .....	X	X	X	12 375	—	N	N

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MONTANA</b>							
<b>Total</b> .....	<b>604</b>	<b>443 150</b>	<b>220 627</b>	<b>4 389</b>	<b>369</b>	<b>67.0</b>	<b>51.0</b>
Physicians .....	X	X	X	712	328	N	N
Osteopathic physicians .....	X	X	X	19	9	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	9	—	N	N
Mental health practitioners .....	X	X	X	7	—	N	N
Therapists & audiologists .....	X	X	X	13	—	N	N
Registered nurses .....	X	X	X	589	4	N	N
Licensed practical nurses .....	X	X	X	233	5	N	N
Other health practitioners .....	X	X	X	619	9	N	N
Other employees .....	X	X	X	2 187	14	N	N
<b>Sole practitioner</b> .....	<b>192</b>	<b>57 874</b>	<b>9 673</b>	<b>639</b>	<b>192</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	183	N	N
Osteopathic physicians .....	X	X	X	—	9	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	12	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	101	—	N	N
Other employees .....	X	X	X	522	—	N	N
<b>Partnership</b> .....	<b>51</b>	<b>76 561</b>	<b>21 839</b>	<b>751</b>	<b>177</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	34	145	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	144	4	N	N
Licensed practical nurses .....	X	X	X	129	5	N	N
Other health practitioners .....	X	X	X	116	9	N	N
Other employees .....	X	X	X	328	14	N	N
<b>Professional service organization</b> .....	<b>361</b>	<b>308 715</b>	<b>189 115</b>	<b>2 999</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	676	—	N	N
Osteopathic physicians .....	X	X	X	19	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	9	—	N	N
Mental health practitioners .....	X	X	X	7	—	N	N
Therapists & audiologists .....	X	X	X	13	—	N	N
Registered nurses .....	X	X	X	433	—	N	N
Licensed practical nurses .....	X	X	X	102	—	N	N
Other health practitioners .....	X	X	X	402	—	N	N
Other employees .....	X	X	X	1 337	—	N	N
<b>NEBRASKA</b>							
<b>Total</b> .....	<b>818</b>	<b>892 181</b>	<b>488 297</b>	<b>8 938</b>	<b>282</b>	<b>78.5</b>	<b>29.1</b>
Physicians .....	X	X	X	1 649	282	N	N
Osteopathic physicians .....	X	X	X	12	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	8	—	N	N
Mental health practitioners .....	X	X	X	19	—	N	N
Therapists & audiologists .....	X	X	X	24	—	N	N
Registered nurses .....	X	X	X	794	—	N	N
Licensed practical nurses .....	X	X	X	872	—	N	N
Other health practitioners .....	X	X	X	1 028	—	N	N
Other employees .....	X	X	X	4 530	—	N	N
<b>Sole practitioner</b> .....	<b>169</b>	<b>58 486</b>	<b>11 407</b>	<b>721</b>	<b>169</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	169	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	99	—	N	N
Other health practitioners .....	X	X	X	201	—	N	N
Other employees .....	X	X	X	415	—	N	N

See footnotes at end of table.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEBRASKA—Con.</b>							
<b>Partnership</b> .....	<b>50</b>	<b>74 813</b>	<b>15 614</b>	<b>662</b>	<b>113</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	71	113	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	112	—	N	N
Licensed practical nurses .....	X	X	X	42	—	N	N
Other health practitioners .....	X	X	X	64	—	N	N
Other employees .....	X	X	X	373	—	N	N
<b>Professional service organization</b> .....	<b>599</b>	<b>758 882</b>	<b>461 276</b>	<b>7 555</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1 575	—	N	N
Osteopathic physicians .....	X	X	X	12	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	8	—	N	N
Therapists & audiologists .....	X	X	X	19	—	N	N
Registered nurses .....	X	X	X	24	—	N	N
Licensed practical nurses .....	X	X	X	679	—	N	N
Other health practitioners .....	X	X	X	731	—	N	N
Other employees .....	X	X	X	763	—	N	N
Other employees .....	X	X	X	3 742	—	N	N
<b>NEVADA</b>							
<b>Total</b> .....	<b>1 372</b>	<b>1 232 738</b>	<b>556 843</b>	<b>10 023</b>	<b>335</b>	<b>54.2</b>	<b>71.0</b>
Physicians .....	X	X	X	2 335	325	N	N
Osteopathic physicians .....	X	X	X	70	10	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	7	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	18	—	N	N
Registered nurses .....	X	X	X	852	—	N	N
Licensed practical nurses .....	X	X	X	315	—	N	N
Other health practitioners .....	X	X	X	852	—	N	N
Other employees .....	X	X	X	5 569	—	N	N
<b>Sole practitioner</b> .....	<b>202</b>	<b>78 638</b>	<b>14 777</b>	<b>708</b>	<b>202</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	67	192	N	N
Osteopathic physicians .....	X	X	X	—	10	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	328	—	N	N
Licensed practical nurses .....	X	X	X	22	—	N	N
Other health practitioners .....	X	X	X	45	—	N	N
Other employees .....	X	X	X	246	—	N	N
<b>Partnership</b> .....	<b>56</b>	<b>108 955</b>	<b>22 129</b>	<b>753</b>	<b>133</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	36	133	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	50	—	N	N
Licensed practical nurses .....	X	X	X	9	—	N	N
Other health practitioners .....	X	X	X	84	—	N	N
Other employees .....	X	X	X	573	—	N	N
<b>Professional service organization</b> .....	<b>1 114</b>	<b>1 045 145</b>	<b>519 937</b>	<b>8 562</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2 232	—	N	N
Osteopathic physicians .....	X	X	X	69	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	7	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	18	—	N	N
Registered nurses .....	X	X	X	474	—	N	N
Licensed practical nurses .....	X	X	X	284	—	N	N
Other health practitioners .....	X	X	X	723	—	N	N
Other employees .....	X	X	X	4 750	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW HAMPSHIRE</b>							
<b>Total</b> .....	<b>694</b>	<b>628 443</b>	<b>382 606</b>	<b>6 514</b>	<b>251</b>	<b>69.3</b>	<b>55.7</b>
Physicians .....	X	X	X	1 361	246	N	N
Osteopathic physicians .....	X	X	X	26	5	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	9	—	N	N
Mental health practitioners .....	X	X	X	99	—	N	N
Therapists & audiologists .....	X	X	X	42	—	N	N
Registered nurses .....	X	X	X	871	—	N	N
Licensed practical nurses .....	X	X	X	194	—	N	N
Other health practitioners .....	X	X	X	454	—	N	N
Other employees .....	X	X	X	3 454	—	N	N
<b>Sole practitioner</b> .....	<b>198</b>	<b>62 937</b>	<b>13 178</b>	<b>709</b>	<b>198</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5	193	N	N
Osteopathic physicians .....	X	X	X	2	5	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	282	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	3	—	N	N
Other employees .....	X	X	X	413	—	N	N
<b>Partnership</b> .....	<b>19</b>	<b>17 953</b>	<b>4 328</b>	<b>236</b>	<b>53</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	25	53	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	67	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	25	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	31	—	N	N
Other employees .....	X	X	X	82	—	N	N
<b>Professional service organization</b> .....	<b>477</b>	<b>547 553</b>	<b>365 100</b>	<b>5 569</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1 331	—	N	N
Osteopathic physicians .....	X	X	X	24	—	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	9	—	N	N
Mental health practitioners .....	X	X	X	32	—	N	N
Therapists & audiologists .....	X	X	X	40	—	N	N
Registered nurses .....	X	X	X	564	—	N	N
Licensed practical nurses .....	X	X	X	186	—	N	N
Other health practitioners .....	X	X	X	420	—	N	N
Other employees .....	X	X	X	2 959	—	N	N
<b>NEW JERSEY</b>							
<b>Total</b> .....	<b>7 990</b>	<b>6 190 573</b>	<b>3 021 788</b>	<b>52 346</b>	<b>2 987</b>	<b>53.0</b>	<b>24.5</b>
Physicians .....	X	X	X	10 697	2 687	N	N
Osteopathic physicians .....	X	X	X	853	297	N	N
Dentists .....	X	X	X	14	—	N	N
Chiropractors .....	X	X	X	15	—	N	N
Podiatrists .....	X	X	X	7	—	N	N
Optometrists .....	X	X	X	50	3	N	N
Mental health practitioners .....	X	X	X	74	—	N	N
Therapists & audiologists .....	X	X	X	210	—	N	N
Registered nurses .....	X	X	X	4 889	—	N	N
Licensed practical nurses .....	X	X	X	1 920	—	N	N
Other health practitioners .....	X	X	X	4 896	—	N	N
Other employees .....	X	X	X	28 721	—	N	N
<b>Sole practitioner</b> .....	<b>2 504</b>	<b>921 363</b>	<b>149 811</b>	<b>8 313</b>	<b>2 498</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	583	2 226	N	N
Osteopathic physicians .....	X	X	X	25	272	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	1 111	—	N	N
Licensed practical nurses .....	X	X	X	539	—	N	N
Other health practitioners .....	X	X	X	1 571	—	N	N
Other employees .....	X	X	X	4 484	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW JERSEY—Con.</b>							
<b>Partnership</b> .....	<b>323</b>	<b>349 698</b>	<b>104 767</b>	<b>3 136</b>	<b>489</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	441	461	N	N
Osteopathic physicians .....	X	X	X	49	25	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	3	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	331	—	N	N
Licensed practical nurses .....	X	X	X	134	—	N	N
Other health practitioners .....	X	X	X	226	—	N	N
Other employees .....	X	X	X	1 955	—	N	N
<b>Professional service organization</b> .....	<b>5 163</b>	<b>4 919 512</b>	<b>2 767 210</b>	<b>40 897</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	9 673	—	N	N
Osteopathic physicians .....	X	X	X	779	—	N	N
Dentists .....	X	X	X	14	—	N	N
Chiropractors .....	X	X	X	15	—	N	N
Podiatrists .....	X	X	X	7	—	N	N
Optometrists .....	X	X	X	50	—	N	N
Mental health practitioners .....	X	X	X	74	—	N	N
Therapists & audiologists .....	X	X	X	210	—	N	N
Registered nurses .....	X	X	X	3 447	—	N	N
Licensed practical nurses .....	X	X	X	1 247	—	N	N
Other health practitioners .....	X	X	X	3 099	—	N	N
Other employees .....	X	X	X	22 282	—	N	N
<b>NEW MEXICO</b>							
<b>Total</b> .....	<b>992</b>	<b>634 432</b>	<b>313 035</b>	<b>7 071</b>	<b>294</b>	<b>68.8</b>	<b>100.0</b>
Physicians .....	X	X	X	1 486	290	N	N
Osteopathic physicians .....	X	X	X	53	4	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	3	—	N	N
Mental health practitioners .....	X	X	X	8	—	N	N
Therapists & audiologists .....	X	X	X	3	—	N	N
Registered nurses .....	X	X	X	336	—	N	N
Licensed practical nurses .....	X	X	X	300	—	N	N
Other health practitioners .....	X	X	X	689	—	N	N
Other employees .....	X	X	X	4 191	—	N	N
<b>Sole practitioner</b> .....	<b>256</b>	<b>78 694</b>	<b>14 736</b>	<b>888</b>	<b>256</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	109	252	N	N
Osteopathic physicians .....	X	X	X	—	4	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	53	—	N	N
Other health practitioners .....	X	X	X	66	—	N	N
Other employees .....	X	X	X	660	—	N	N
<b>Partnership</b> .....	<b>28</b>	<b>28 768</b>	<b>5 388</b>	<b>228</b>	<b>38</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	8	38	N	N
Osteopathic physicians .....	X	X	X	7	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	13	—	N	N
Licensed practical nurses .....	X	X	X	29	—	N	N
Other health practitioners .....	X	X	X	23	—	N	N
Other employees .....	X	X	X	148	—	N	N
<b>Professional service organization</b> .....	<b>708</b>	<b>526 970</b>	<b>292 911</b>	<b>5 955</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1 369	—	N	N
Osteopathic physicians .....	X	X	X	46	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	3	—	N	N
Mental health practitioners .....	X	X	X	8	—	N	N
Therapists & audiologists .....	X	X	X	3	—	N	N
Registered nurses .....	X	X	X	323	—	N	N
Licensed practical nurses .....	X	X	X	218	—	N	N
Other health practitioners .....	X	X	X	600	—	N	N
Other employees .....	X	X	X	3 383	—	N	N

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<b>NEW YORK</b>							
<b>Total</b> .....	<b>16 013</b>	<b>12 237 985</b>	<b>5 431 019</b>	<b>104 642</b>	<b>8 665</b>	<b>50.0</b>	<b>16.6</b>
Physicians .....	X	X	X	25 720	7 692	N	N
Osteopathic physicians .....	X	X	X	652	453	N	N
Dentists .....	X	X	X	44	—	N	N
Chiropractors .....	X	X	X	36	—	N	N
Podiatrists .....	X	X	X	49	—	N	N
Optometrists .....	X	X	X	161	—	N	N
Mental health practitioners .....	X	X	X	293	—	N	N
Therapists & audiologists .....	X	X	X	466	—	N	N
Registered nurses .....	X	X	X	6 398	62	N	N
Licensed practical nurses .....	X	X	X	5 601	5	N	N
Other health practitioners .....	X	X	X	5 725	170	N	N
Other employees .....	X	X	X	59 497	283	N	N
<b>Sole practitioner</b> .....	<b>6 303</b>	<b>2 408 623</b>	<b>375 812</b>	<b>20 723</b>	<b>6 258</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3 523	5 824	N	N
Osteopathic physicians .....	X	X	X	274	434	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	22	—	N	N
Therapists & audiologists .....	X	X	X	103	—	N	N
Registered nurses .....	X	X	X	463	—	N	N
Licensed practical nurses .....	X	X	X	2 824	—	N	N
Other health practitioners .....	X	X	X	526	—	N	N
Other employees .....	X	X	X	12 988	—	N	N
<b>Partnership</b> .....	<b>870</b>	<b>1 194 550</b>	<b>267 698</b>	<b>9 264</b>	<b>2 407</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	965	1 868	N	N
Osteopathic physicians .....	X	X	X	38	19	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	5	—	N	N
Optometrists .....	X	X	X	20	—	N	N
Mental health practitioners .....	X	X	X	3	—	N	N
Therapists & audiologists .....	X	X	X	18	—	N	N
Registered nurses .....	X	X	X	855	62	N	N
Licensed practical nurses .....	X	X	X	476	5	N	N
Other health practitioners .....	X	X	X	585	170	N	N
Other employees .....	X	X	X	6 299	283	N	N
<b>Professional service organization</b> .....	<b>8 840</b>	<b>8 634 812</b>	<b>4 787 509</b>	<b>74 655</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	21 232	—	N	N
Osteopathic physicians .....	X	X	X	340	—	N	N
Dentists .....	X	X	X	44	—	N	N
Chiropractors .....	X	X	X	36	—	N	N
Podiatrists .....	X	X	X	44	—	N	N
Optometrists .....	X	X	X	141	—	N	N
Mental health practitioners .....	X	X	X	268	—	N	N
Therapists & audiologists .....	X	X	X	345	—	N	N
Registered nurses .....	X	X	X	5 080	—	N	N
Licensed practical nurses .....	X	X	X	2 301	—	N	N
Other health practitioners .....	X	X	X	4 614	—	N	N
Other employees .....	X	X	X	40 210	—	N	N
<b>NORTH CAROLINA</b>							
<b>Total</b> .....	<b>4 071</b>	<b>4 342 946</b>	<b>2 282 154</b>	<b>39 803</b>	<b>1 786</b>	<b>72.1</b>	<b>48.2</b>
Physicians .....	X	X	X	7 732	1 617	N	N
Osteopathic physicians .....	X	X	X	85	167	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	3	—	N	N
Optometrists .....	X	X	X	65	—	N	N
Mental health practitioners .....	X	X	X	97	2	N	N
Therapists & audiologists .....	X	X	X	130	—	N	N
Registered nurses .....	X	X	X	3 667	—	N	N
Licensed practical nurses .....	X	X	X	1 512	—	N	N
Other health practitioners .....	X	X	X	4 810	—	N	N
Other employees .....	X	X	X	21 701	—	N	N
<b>Sole practitioner</b> .....	<b>881</b>	<b>300 031</b>	<b>60 677</b>	<b>3 325</b>	<b>881</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	488	714	N	N
Osteopathic physicians .....	X	X	X	51	167	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	20	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	224	—	N	N
Licensed practical nurses .....	X	X	X	122	—	N	N
Other health practitioners .....	X	X	X	468	—	N	N
Other employees .....	X	X	X	1 952	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NORTH CAROLINA—Con.</b>							
<b>Partnership</b> .....	<b>194</b>	<b>309 102</b>	<b>76 644</b>	<b>2 154</b>	<b>905</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	263	903	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	2	—	N	N
Mental health practitioners .....	X	X	X	14	2	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	94	—	N	N
Licensed practical nurses .....	X	X	X	27	—	N	N
Other health practitioners .....	X	X	X	949	—	N	N
Other employees .....	X	X	X	803	—	N	N
<b>Professional service organization</b> .....	<b>2 996</b>	<b>3 733 813</b>	<b>2 144 833</b>	<b>34 324</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	6 981	—	N	N
Osteopathic physicians .....	X	X	X	34	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	3	—	N	N
Optometrists .....	X	X	X	43	—	N	N
Mental health practitioners .....	X	X	X	83	—	N	N
Therapists & audiologists .....	X	X	X	128	—	N	N
Registered nurses .....	X	X	X	3 349	—	N	N
Licensed practical nurses .....	X	X	X	1 363	—	N	N
Other health practitioners .....	X	X	X	3 393	—	N	N
Other employees .....	X	X	X	18 946	—	N	N
<b>NORTH DAKOTA</b>							
<b>Total</b> .....	<b>199</b>	<b>430 794</b>	<b>204 495</b>	<b>4 579</b>	<b>58</b>	<b>89.1</b>	<b>19.3</b>
Physicians .....	X	X	X	883	46	N	N
Osteopathic physicians .....	X	X	X	16	—	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	8	—	N	N
Optometrists .....	X	X	X	17	—	N	N
Mental health practitioners .....	X	X	X	23	12	N	N
Therapists & audiologists .....	X	X	X	19	—	N	N
Registered nurses .....	X	X	X	222	—	N	N
Licensed practical nurses .....	X	X	X	529	—	N	N
Other health practitioners .....	X	X	X	568	—	N	N
Other employees .....	X	X	X	2 292	—	N	N
<b>Sole practitioner</b> .....	<b>32</b>	<b>8 667</b>	<b>1 757</b>	<b>115</b>	<b>32</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	32	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	115	—	N	N
<b>Partnership</b> .....	<b>7</b>	<b>7 880</b>	<b>2 802</b>	<b>64</b>	<b>26</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	14	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	12	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	60	—	N	N
<b>Professional service organization</b> .....	<b>160</b>	<b>414 247</b>	<b>199 936</b>	<b>4 400</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	881	—	N	N
Osteopathic physicians .....	X	X	X	16	—	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	8	—	N	N
Optometrists .....	X	X	X	17	—	N	N
Mental health practitioners .....	X	X	X	23	—	N	N
Therapists & audiologists .....	X	X	X	19	—	N	N
Registered nurses .....	X	X	X	222	—	N	N
Licensed practical nurses .....	X	X	X	527	—	N	N
Other health practitioners .....	X	X	X	568	—	N	N
Other employees .....	X	X	X	2 117	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>OHIO</b>							
<b>Total</b>	<b>7 931</b>	<b>6 911 396</b>	<b>3 828 687</b>	<b>68 380</b>	<b>2 417</b>	<b>65.0</b>	<b>5.4</b>
Physicians	X	X	X	14 689	1 528	N	N
Osteopathic physicians	X	X	X	2 456	874	N	N
Dentists	X	X	X	32	—	N	N
Chiropractors	X	X	X	4	—	N	N
Podiatrists	X	X	X	36	—	N	N
Optometrists	X	X	X	109	—	N	N
Mental health practitioners	X	X	X	439	15	N	N
Therapists & audiologists	X	X	X	300	—	N	N
Registered nurses	X	X	X	5 852	—	N	N
Licensed practical nurses	X	X	X	2 357	—	N	N
Other health practitioners	X	X	X	6 825	—	N	N
Other employees	X	X	X	35 281	—	N	N
<b>Sole practitioner</b>	<b>1 767</b>	<b>544 339</b>	<b>100 715</b>	<b>6 199</b>	<b>1 767</b>	<b>N</b>	<b>N</b>
Physicians	X	X	X	467	931	N	N
Osteopathic physicians	X	X	X	467	836	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	22	—	N	N
Optometrists	X	X	X	22	—	N	N
Mental health practitioners	X	X	X	223	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	334	—	N	N
Licensed practical nurses	X	X	X	551	—	N	N
Other health practitioners	X	X	X	690	—	N	N
Other employees	X	X	X	3 423	—	N	N
<b>Partnership</b>	<b>194</b>	<b>286 601</b>	<b>116 912</b>	<b>2 394</b>	<b>650</b>	<b>N</b>	<b>N</b>
Physicians	X	X	X	667	597	N	N
Osteopathic physicians	X	X	X	34	38	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	7	—	N	N
Optometrists	X	X	X	13	—	N	N
Mental health practitioners	X	X	X	40	15	N	N
Therapists & audiologists	X	X	X	44	—	N	N
Registered nurses	X	X	X	267	—	N	N
Licensed practical nurses	X	X	X	66	—	N	N
Other health practitioners	X	X	X	444	—	N	N
Other employees	X	X	X	811	—	N	N
<b>Professional service organization</b>	<b>5 970</b>	<b>6 080 456</b>	<b>3 611 060</b>	<b>59 787</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians	X	X	X	13 555	—	N	N
Osteopathic physicians	X	X	X	1 955	—	N	N
Dentists	X	X	X	31	—	N	N
Chiropractors	X	X	X	4	—	N	N
Podiatrists	X	X	X	7	—	N	N
Optometrists	X	X	X	74	—	N	N
Mental health practitioners	X	X	X	176	—	N	N
Therapists & audiologists	X	X	X	256	—	N	N
Registered nurses	X	X	X	5 251	—	N	N
Licensed practical nurses	X	X	X	1 740	—	N	N
Other health practitioners	X	X	X	5 691	—	N	N
Other employees	X	X	X	31 047	—	N	N
<b>OKLAHOMA</b>							
<b>Total</b>	<b>2 295</b>	<b>1 839 551</b>	<b>934 117</b>	<b>17 569</b>	<b>970</b>	<b>72.3</b>	<b>67.5</b>
Physicians	X	X	X	3 157	716	N	N
Osteopathic physicians	X	X	X	504	254	N	N
Dentists	X	X	X	6	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	6	—	N	N
Optometrists	X	X	X	28	—	N	N
Mental health practitioners	X	X	X	57	—	N	N
Therapists & audiologists	X	X	X	69	—	N	N
Registered nurses	X	X	X	1 396	—	N	N
Licensed practical nurses	X	X	X	860	—	N	N
Other health practitioners	X	X	X	1 424	—	N	N
Other employees	X	X	X	10 062	—	N	N
<b>Sole practitioner</b>	<b>504</b>	<b>178 339</b>	<b>31 628</b>	<b>1 813</b>	<b>504</b>	<b>N</b>	<b>N</b>
Physicians	X	X	X	152	496	N	N
Osteopathic physicians	X	X	X	4	8	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	438	—	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	162	—	N	N
Other employees	X	X	X	1 053	—	N	N

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<b>OKLAHOMA—Con.</b>							
<b>Partnership</b> .....	<b>112</b>	<b>149 095</b>	<b>42 763</b>	<b>1 949</b>	<b>466</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	81	220	N	N
Osteopathic physicians .....	X	X	X	26	246	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	3	—	N	N
Optometrists .....	X	X	X	4	—	N	N
Mental health practitioners .....	X	X	X	3	—	N	N
Therapists & audiologists .....	X	X	X	3	—	N	N
Registered nurses .....	X	X	X	138	—	N	N
Licensed practical nurses .....	X	X	X	84	—	N	N
Other health practitioners .....	X	X	X	356	—	N	N
Other employees .....	X	X	X	1 251	—	N	N
<b>Professional service organization</b> .....	<b>1 679</b>	<b>1 512 117</b>	<b>859 726</b>	<b>13 807</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2 924	—	N	N
Osteopathic physicians .....	X	X	X	474	—	N	N
Dentists .....	X	X	X	6	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	3	—	N	N
Optometrists .....	X	X	X	24	—	N	N
Mental health practitioners .....	X	X	X	54	—	N	N
Therapists & audiologists .....	X	X	X	66	—	N	N
Registered nurses .....	X	X	X	820	—	N	N
Licensed practical nurses .....	X	X	X	772	—	N	N
Other health practitioners .....	X	X	X	906	—	N	N
Other employees .....	X	X	X	7 758	—	N	N
<b>OREGON</b>							
<b>Total</b> .....	<b>2 152</b>	<b>1 883 276</b>	<b>925 913</b>	<b>19 692</b>	<b>1 106</b>	<b>65.2</b>	<b>51.7</b>
Physicians .....	X	X	X	5 399	1 092	N	N
Osteopathic physicians .....	X	X	X	163	9	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	18	—	N	N
Optometrists .....	X	X	X	16	—	N	N
Mental health practitioners .....	X	X	X	26	1	N	N
Therapists & audiologists .....	X	X	X	13	—	N	N
Registered nurses .....	X	X	X	1 400	—	N	N
Licensed practical nurses .....	X	X	X	877	—	N	N
Other health practitioners .....	X	X	X	1 153	—	N	N
Other employees .....	X	X	X	10 625	4	N	N
<b>Sole practitioner</b> .....	<b>648</b>	<b>206 093</b>	<b>41 436</b>	<b>2 768</b>	<b>648</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1 300	644	N	N
Osteopathic physicians .....	X	X	X	17	4	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	3	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	38	—	N	N
Licensed practical nurses .....	X	X	X	33	—	N	N
Other health practitioners .....	X	X	X	71	—	N	N
Other employees .....	X	X	X	1 306	—	N	N
<b>Partnership</b> .....	<b>121</b>	<b>209 043</b>	<b>53 611</b>	<b>2 258</b>	<b>458</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	128	448	N	N
Osteopathic physicians .....	X	X	X	4	5	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	1	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	306	—	N	N
Licensed practical nurses .....	X	X	X	106	—	N	N
Other health practitioners .....	X	X	X	199	—	N	N
Other employees .....	X	X	X	1 514	4	N	N
<b>Professional service organization</b> .....	<b>1 383</b>	<b>1 468 140</b>	<b>830 866</b>	<b>14 666</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3 971	—	N	N
Osteopathic physicians .....	X	X	X	142	—	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	17	—	N	N
Optometrists .....	X	X	X	13	—	N	N
Mental health practitioners .....	X	X	X	26	—	N	N
Therapists & audiologists .....	X	X	X	13	—	N	N
Registered nurses .....	X	X	X	1 056	—	N	N
Licensed practical nurses .....	X	X	X	738	—	N	N
Other health practitioners .....	X	X	X	883	—	N	N
Other employees .....	X	X	X	7 805	—	N	N

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<b>PENNSYLVANIA</b>							
<b>Total</b> .....	<b>9 495</b>	<b>7 735 813</b>	<b>4 088 008</b>	<b>79 302</b>	<b>3 651</b>	<b>57.0</b>	<b>25.2</b>
Physicians .....	X	X	X	16 403	2 641	N	N
Osteopathic physicians .....	X	X	X	1 664	777	N	N
Dentists .....	X	X	X	35	5	N	N
Chiropractors .....	X	X	X	23	—	N	N
Podiatrists .....	X	X	X	14	3	N	N
Optometrists .....	X	X	X	175	—	N	N
Mental health practitioners .....	X	X	X	397	—	N	N
Therapists & audiologists .....	X	X	X	390	—	N	N
Registered nurses .....	X	X	X	5 923	8	N	N
Licensed practical nurses .....	X	X	X	3 283	3	N	N
Other health practitioners .....	X	X	X	5 698	42	N	N
Other employees .....	X	X	X	45 297	172	N	N
<b>Sole practitioner</b> .....	<b>2 821</b>	<b>918 926</b>	<b>166 056</b>	<b>9 970</b>	<b>2 821</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	371	2 086	N	N
Osteopathic physicians .....	X	X	X	259	730	N	N
Dentists .....	X	X	X	—	5	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	34	—	N	N
Mental health practitioners .....	X	X	X	67	—	N	N
Therapists & audiologists .....	X	X	X	8	—	N	N
Registered nurses .....	X	X	X	564	—	N	N
Licensed practical nurses .....	X	X	X	629	—	N	N
Other health practitioners .....	X	X	X	613	—	N	N
Other employees .....	X	X	X	7 425	—	N	N
<b>Partnership</b> .....	<b>353</b>	<b>329 146</b>	<b>99 099</b>	<b>3 821</b>	<b>830</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	237	555	N	N
Osteopathic physicians .....	X	X	X	55	47	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	3	N	N
Optometrists .....	X	X	X	7	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	48	—	N	N
Registered nurses .....	X	X	X	291	8	N	N
Licensed practical nurses .....	X	X	X	269	3	N	N
Other health practitioners .....	X	X	X	267	42	N	N
Other employees .....	X	X	X	2 645	172	N	N
<b>Professional service organization</b> .....	<b>6 321</b>	<b>6 487 741</b>	<b>3 822 853</b>	<b>65 511</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	15 795	—	N	N
Osteopathic physicians .....	X	X	X	1 350	—	N	N
Dentists .....	X	X	X	35	—	N	N
Chiropractors .....	X	X	X	23	—	N	N
Podiatrists .....	X	X	X	14	—	N	N
Optometrists .....	X	X	X	134	—	N	N
Mental health practitioners .....	X	X	X	328	—	N	N
Therapists & audiologists .....	X	X	X	334	—	N	N
Registered nurses .....	X	X	X	5 068	—	N	N
Licensed practical nurses .....	X	X	X	2 385	—	N	N
Other health practitioners .....	X	X	X	4 818	—	N	N
Other employees .....	X	X	X	35 227	—	N	N
<b>RHODE ISLAND</b>							
<b>Total</b> .....	<b>805</b>	<b>537 401</b>	<b>261 545</b>	<b>5 293</b>	<b>334</b>	<b>65.4</b>	<b>43.8</b>
Physicians .....	X	X	X	934	316	N	N
Osteopathic physicians .....	X	X	X	210	16	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	3	—	N	N
Optometrists .....	X	X	X	7	2	N	N
Mental health practitioners .....	X	X	X	28	—	N	N
Therapists & audiologists .....	X	X	X	57	—	N	N
Registered nurses .....	X	X	X	419	—	N	N
Licensed practical nurses .....	X	X	X	98	—	N	N
Other health practitioners .....	X	X	X	283	—	N	N
Other employees .....	X	X	X	3 254	—	N	N
<b>Sole practitioner</b> .....	<b>293</b>	<b>101 222</b>	<b>19 536</b>	<b>1 029</b>	<b>293</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	12	277	N	N
Osteopathic physicians .....	X	X	X	10	16	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	6	—	N	N
Licensed practical nurses .....	X	X	X	10	—	N	N
Other health practitioners .....	X	X	X	8	—	N	N
Other employees .....	X	X	X	981	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>RHODE ISLAND—Con.</b>							
<b>Partnership</b> .....	<b>29</b>	<b>27 471</b>	<b>8 148</b>	<b>286</b>	<b>41</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	11	39	N	N
Osteopathic physicians .....	X	X	X	4	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	2	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	64	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	56	—	N	N
Other employees .....	X	X	X	140	—	N	N
<b>Professional service organization</b> .....	<b>483</b>	<b>408 708</b>	<b>233 861</b>	<b>3 978</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	911	—	N	N
Osteopathic physicians .....	X	X	X	196	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	3	—	N	N
Optometrists .....	X	X	X	7	—	N	N
Mental health practitioners .....	X	X	X	26	—	N	N
Therapists & audiologists .....	X	X	X	57	—	N	N
Registered nurses .....	X	X	X	349	—	N	N
Licensed practical nurses .....	X	X	X	77	—	N	N
Other health practitioners .....	X	X	X	219	—	N	N
Other employees .....	X	X	X	2 133	—	N	N
<b>SOUTH CAROLINA</b>							
<b>Total</b> .....	<b>2 326</b>	<b>2 086 207</b>	<b>1 131 450</b>	<b>20 284</b>	<b>1 123</b>	<b>63.2</b>	<b>26.1</b>
Physicians .....	X	X	X	4 963	934	N	N
Osteopathic physicians .....	X	X	X	69	122	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	8	—	N	N
Optometrists .....	X	X	X	13	—	N	N
Mental health practitioners .....	X	X	X	74	—	N	N
Therapists & audiologists .....	X	X	X	62	—	N	N
Registered nurses .....	X	X	X	1 314	—	N	N
Licensed practical nurses .....	X	X	X	1 544	—	N	N
Other health practitioners .....	X	X	X	1 697	—	N	N
Other employees .....	X	X	X	10 540	67	N	N
<b>Sole practitioner</b> .....	<b>515</b>	<b>164 680</b>	<b>35 722</b>	<b>1 988</b>	<b>515</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	461	419	N	N
Osteopathic physicians .....	X	X	X	10	96	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	23	—	N	N
Licensed practical nurses .....	X	X	X	308	—	N	N
Other health practitioners .....	X	X	X	27	—	N	N
Other employees .....	X	X	X	1 159	—	N	N
<b>Partnership</b> .....	<b>129</b>	<b>236 964</b>	<b>82 536</b>	<b>2 032</b>	<b>608</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	363	515	N	N
Osteopathic physicians .....	X	X	X	—	26	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	8	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	8	—	N	N
Therapists & audiologists .....	X	X	X	19	—	N	N
Registered nurses .....	X	X	X	133	—	N	N
Licensed practical nurses .....	X	X	X	201	—	N	N
Other health practitioners .....	X	X	X	175	—	N	N
Other employees .....	X	X	X	1 125	67	N	N
<b>Professional service organization</b> .....	<b>1 682</b>	<b>1 684 563</b>	<b>1 013 192</b>	<b>16 264</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4 139	—	N	N
Osteopathic physicians .....	X	X	X	59	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	13	—	N	N
Mental health practitioners .....	X	X	X	66	—	N	N
Therapists & audiologists .....	X	X	X	43	—	N	N
Registered nurses .....	X	X	X	1 158	—	N	N
Licensed practical nurses .....	X	X	X	1 035	—	N	N
Other health practitioners .....	X	X	X	1 495	—	N	N
Other employees .....	X	X	X	8 256	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>SOUTH DAKOTA</b>							
<b>Total</b> .....	<b>342</b>	<b>428 754</b>	<b>224 056</b>	<b>4 383</b>	<b>210</b>	<b>82.4</b>	<b>100.0</b>
Physicians .....	X	X	X	668	202	N	N
Osteopathic physicians .....	X	X	X	12	6	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	4	2	N	N
Mental health practitioners .....	X	X	X	6	—	N	N
Therapists & audiologists .....	X	X	X	12	—	N	N
Registered nurses .....	X	X	X	746	—	N	N
Licensed practical nurses .....	X	X	X	422	—	N	N
Other health practitioners .....	X	X	X	422	—	N	N
Other employees .....	X	X	X	2 089	—	N	N
<b>Sole practitioner</b> .....	<b>83</b>	<b>30 444</b>	<b>6 178</b>	<b>393</b>	<b>83</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	80	N	N
Osteopathic physicians .....	X	X	X	—	3	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	143	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	95	—	N	N
Other employees .....	X	X	X	151	—	N	N
<b>Partnership</b> .....	<b>35</b>	<b>72 633</b>	<b>15 849</b>	<b>759</b>	<b>127</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	14	122	N	N
Osteopathic physicians .....	X	X	X	2	3	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	—	2	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	112	—	N	N
Licensed practical nurses .....	X	X	X	70	—	N	N
Other health practitioners .....	X	X	X	62	—	N	N
Other employees .....	X	X	X	497	—	N	N
<b>Professional service organization</b> .....	<b>224</b>	<b>325 677</b>	<b>202 029</b>	<b>3 231</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	653	—	N	N
Osteopathic physicians .....	X	X	X	10	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	4	—	N	N
Mental health practitioners .....	X	X	X	6	—	N	N
Therapists & audiologists .....	X	X	X	12	—	N	N
Registered nurses .....	X	X	X	491	—	N	N
Licensed practical nurses .....	X	X	X	349	—	N	N
Other health practitioners .....	X	X	X	265	—	N	N
Other employees .....	X	X	X	1 441	—	N	N
<b>TENNESSEE</b>							
<b>Total</b> .....	<b>3 803</b>	<b>4 219 362</b>	<b>2 165 850</b>	<b>38 480</b>	<b>1 808</b>	<b>58.5</b>	<b>24.7</b>
Physicians .....	X	X	X	9 145	1 630	N	N
Osteopathic physicians .....	X	X	X	51	66	N	N
Dentists .....	X	X	X	7	2	N	N
Chiropractors .....	X	X	X	8	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	33	2	N	N
Mental health practitioners .....	X	X	X	37	—	N	N
Therapists & audiologists .....	X	X	X	102	—	N	N
Registered nurses .....	X	X	X	3 986	9	N	N
Licensed practical nurses .....	X	X	X	3 430	11	N	N
Other health practitioners .....	X	X	X	3 008	11	N	N
Other employees .....	X	X	X	18 673	77	N	N
<b>Sole practitioner</b> .....	<b>1 110</b>	<b>426 168</b>	<b>82 250</b>	<b>4 320</b>	<b>1 110</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1 168	1 046	N	N
Osteopathic physicians .....	X	X	X	—	64	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	44	—	N	N
Licensed practical nurses .....	X	X	X	1 516	—	N	N
Other health practitioners .....	X	X	X	122	—	N	N
Other employees .....	X	X	X	1 463	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>TENNESSEE—Con.</b>							
<b>Partnership</b> .....	<b>267</b>	<b>345 248</b>	<b>78 487</b>	<b>2 685</b>	<b>698</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	174	584	N	N
Osteopathic physicians .....	X	X	X	2	2	N	N
Dentists .....	X	X	X	—	2	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	11	2	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	16	—	N	N
Registered nurses .....	X	X	X	271	9	N	N
Licensed practical nurses .....	X	X	X	212	11	N	N
Other health practitioners .....	X	X	X	336	11	N	N
Other employees .....	X	X	X	1 663	77	N	N
<b>Professional service organization</b> .....	<b>2 426</b>	<b>3 447 946</b>	<b>2 005 113</b>	<b>31 475</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	7 803	—	N	N
Osteopathic physicians .....	X	X	X	49	—	N	N
Dentists .....	X	X	X	7	—	N	N
Chiropractors .....	X	X	X	8	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	22	—	N	N
Mental health practitioners .....	X	X	X	32	—	N	N
Therapists & audiologists .....	X	X	X	84	—	N	N
Registered nurses .....	X	X	X	3 671	—	N	N
Licensed practical nurses .....	X	X	X	1 702	—	N	N
Other health practitioners .....	X	X	X	2 550	—	N	N
Other employees .....	X	X	X	15 547	—	N	N
<b>TEXAS</b>							
<b>Total</b> .....	<b>14 826</b>	<b>12 739 792</b>	<b>5 907 792</b>	<b>101 588</b>	<b>6 380</b>	<b>47.6</b>	<b>14.1</b>
Physicians .....	X	X	X	19 201	3 381	N	N
Osteopathic physicians .....	X	X	X	1 003	2 509	N	N
Dentists .....	X	X	X	4	16	N	N
Chiropractors .....	X	X	X	138	—	N	N
Podiatrists .....	X	X	X	9	35	N	N
Optometrists .....	X	X	X	73	—	N	N
Mental health practitioners .....	X	X	X	400	—	N	N
Therapists & audiologists .....	X	X	X	300	—	N	N
Registered nurses .....	X	X	X	6 624	47	N	N
Licensed practical nurses .....	X	X	X	5 090	35	N	N
Other health practitioners .....	X	X	X	11 022	60	N	N
Other employees .....	X	X	X	57 724	297	N	N
<b>Sole practitioner</b> .....	<b>3 978</b>	<b>1 491 389</b>	<b>270 411</b>	<b>14 846</b>	<b>3 978</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	530	1 497	N	N
Osteopathic physicians .....	X	X	X	49	2 481	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	12	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	25	—	N	N
Therapists & audiologists .....	X	X	X	25	—	N	N
Registered nurses .....	X	X	X	653	—	N	N
Licensed practical nurses .....	X	X	X	173	—	N	N
Other health practitioners .....	X	X	X	2 459	—	N	N
Other employees .....	X	X	X	10 920	—	N	N
<b>Partnership</b> .....	<b>644</b>	<b>1 068 822</b>	<b>249 299</b>	<b>7 220</b>	<b>2 402</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	870	1 884	N	N
Osteopathic physicians .....	X	X	X	16	28	N	N
Dentists .....	X	X	X	—	16	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	35	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	37	—	N	N
Therapists & audiologists .....	X	X	X	26	—	N	N
Registered nurses .....	X	X	X	613	47	N	N
Licensed practical nurses .....	X	X	X	405	35	N	N
Other health practitioners .....	X	X	X	817	60	N	N
Other employees .....	X	X	X	4 436	297	N	N
<b>Professional service organization</b> .....	<b>10 204</b>	<b>10 179 581</b>	<b>5 388 082</b>	<b>79 522</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	17 801	—	N	N
Osteopathic physicians .....	X	X	X	938	—	N	N
Dentists .....	X	X	X	4	—	N	N
Chiropractors .....	X	X	X	126	—	N	N
Podiatrists .....	X	X	X	9	—	N	N
Optometrists .....	X	X	X	73	—	N	N
Mental health practitioners .....	X	X	X	338	—	N	N
Therapists & audiologists .....	X	X	X	249	—	N	N
Registered nurses .....	X	X	X	5 358	—	N	N
Licensed practical nurses .....	X	X	X	4 512	—	N	N
Other health practitioners .....	X	X	X	7 746	—	N	N
Other employees .....	X	X	X	42 368	—	N	N

See footnotes at end of table.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>UTAH</b>							
<b>Total</b> .....	<b>1 275</b>	<b>1 054 580</b>	<b>514 094</b>	<b>10 495</b>	<b>461</b>	<b>78.7</b>	<b>67.5</b>
Physicians .....	X	X	X	4 221	416	N	N
Osteopathic physicians .....	X	X	X	7	2	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	14	—	N	N
Mental health practitioners .....	X	X	X	38	—	N	N
Therapists & audiologists .....	X	X	X	130	—	N	N
Registered nurses .....	X	X	X	426	—	N	N
Licensed practical nurses .....	X	X	X	298	2	N	N
Other health practitioners .....	X	X	X	421	8	N	N
Other employees .....	X	X	X	4 940	33	N	N
<b>Sole practitioner</b> .....	<b>243</b>	<b>84 493</b>	<b>15 977</b>	<b>1 018</b>	<b>243</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	787	243	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	4	—	N	N
Therapists & audiologists .....	X	X	X	1	—	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	14	—	N	N
Other employees .....	X	X	X	207	—	N	N
<b>Partnership</b> .....	<b>67</b>	<b>82 085</b>	<b>13 455</b>	<b>637</b>	<b>218</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	48	173	N	N
Osteopathic physicians .....	X	X	X	—	2	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	11	—	N	N
Registered nurses .....	X	X	X	20	—	N	N
Licensed practical nurses .....	X	X	X	103	2	N	N
Other health practitioners .....	X	X	X	101	8	N	N
Other employees .....	X	X	X	354	33	N	N
<b>Professional service organization</b> .....	<b>965</b>	<b>888 002</b>	<b>484 662</b>	<b>8 840</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3 386	—	N	N
Osteopathic physicians .....	X	X	X	6	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	14	—	N	N
Mental health practitioners .....	X	X	X	34	—	N	N
Therapists & audiologists .....	X	X	X	118	—	N	N
Registered nurses .....	X	X	X	405	—	N	N
Licensed practical nurses .....	X	X	X	192	—	N	N
Other health practitioners .....	X	X	X	306	—	N	N
Other employees .....	X	X	X	4 379	—	N	N
<b>VERMONT</b>							
<b>Total</b> .....	<b>381</b>	<b>282 176</b>	<b>123 961</b>	<b>3 307</b>	<b>177</b>	<b>73.0</b>	<b>46.4</b>
Physicians .....	X	X	X	385	176	N	N
Osteopathic physicians .....	X	X	X	8	1	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	7	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	59	—	N	N
Registered nurses .....	X	X	X	544	—	N	N
Licensed practical nurses .....	X	X	X	163	—	N	N
Other health practitioners .....	X	X	X	91	—	N	N
Other employees .....	X	X	X	2 050	—	N	N
<b>Sole practitioner</b> .....	<b>153</b>	<b>44 727</b>	<b>9 809</b>	<b>568</b>	<b>153</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	55	152	N	N
Osteopathic physicians .....	X	X	X	2	1	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	3	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	161	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	8	—	N	N
Other employees .....	X	X	X	339	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>VERMONT—Con.</b>							
<b>Partnership</b> .....	<b>17</b>	<b>15 322</b>	<b>3 192</b>	<b>133</b>	<b>24</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	11	24	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	11	—	N	N
Licensed practical nurses .....	X	X	X	22	—	N	N
Other health practitioners .....	X	X	X	11	—	N	N
Other employees .....	X	X	X	78	—	N	N
<b>Professional service organization</b> .....	<b>211</b>	<b>222 127</b>	<b>110 960</b>	<b>2 606</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	319	—	N	N
Osteopathic physicians .....	X	X	X	6	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	4	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	59	—	N	N
Registered nurses .....	X	X	X	372	—	N	N
Licensed practical nurses .....	X	X	X	141	—	N	N
Other health practitioners .....	X	X	X	72	—	N	N
Other employees .....	X	X	X	1 633	—	N	N
<b>VIRGINIA</b>							
<b>Total</b> .....	<b>4 569</b>	<b>4 077 554</b>	<b>2 143 633</b>	<b>42 057</b>	<b>1 447</b>	<b>71.0</b>	<b>12.2</b>
Physicians .....	X	X	X	10 236	987	N	N
Osteopathic physicians .....	X	X	X	100	285	N	N
Dentists .....	X	X	X	10	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	7	—	N	N
Optometrists .....	X	X	X	30	—	N	N
Mental health practitioners .....	X	X	X	130	7	N	N
Therapists & audiologists .....	X	X	X	103	—	N	N
Registered nurses .....	X	X	X	2 951	73	N	N
Licensed practical nurses .....	X	X	X	3 718	7	N	N
Other health practitioners .....	X	X	X	3 658	—	N	N
Other employees .....	X	X	X	21 114	88	N	N
<b>Sole practitioner</b> .....	<b>903</b>	<b>259 945</b>	<b>51 022</b>	<b>2 993</b>	<b>903</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1 371	618	N	N
Osteopathic physicians .....	X	X	X	2	285	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	3	—	N	N
Mental health practitioners .....	X	X	X	11	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	28	—	N	N
Licensed practical nurses .....	X	X	X	65	—	N	N
Other health practitioners .....	X	X	X	12	—	N	N
Other employees .....	X	X	X	1 501	—	N	N
<b>Partnership</b> .....	<b>149</b>	<b>140 308</b>	<b>40 974</b>	<b>1 333</b>	<b>544</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	206	369	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	7	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	34	73	N	N
Other health practitioners .....	X	X	X	27	7	N	N
Other employees .....	X	X	X	462	—	N	N
Other employees .....	X	X	X	602	88	N	N
<b>Professional service organization</b> .....	<b>3 517</b>	<b>3 677 301</b>	<b>2 051 637</b>	<b>37 731</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	8 659	—	N	N
Osteopathic physicians .....	X	X	X	98	—	N	N
Dentists .....	X	X	X	10	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	7	—	N	N
Optometrists .....	X	X	X	27	—	N	N
Mental health practitioners .....	X	X	X	119	—	N	N
Therapists & audiologists .....	X	X	X	101	—	N	N
Registered nurses .....	X	X	X	2 889	—	N	N
Licensed practical nurses .....	X	X	X	3 626	—	N	N
Other health practitioners .....	X	X	X	3 184	—	N	N
Other employees .....	X	X	X	19 011	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>WASHINGTON</b>							
<b>Total</b> .....	<b>3 243</b>	<b>2 859 483</b>	<b>1 419 179</b>	<b>30 866</b>	<b>1 726</b>	<b>70.8</b>	<b>24.4</b>
Physicians .....	X	X	X	5 295	1 408	N	N
Osteopathic physicians .....	X	X	X	436	193	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	585	—	N	N
Mental health practitioners .....	X	X	X	69	3	N	N
Therapists & audiologists .....	X	X	X	81	—	N	N
Registered nurses .....	X	X	X	2 051	20	N	N
Licensed practical nurses .....	X	X	X	1 032	9	N	N
Other health practitioners .....	X	X	X	2 373	12	N	N
Other employees .....	X	X	X	18 943	81	N	N
<b>Sole practitioner</b> .....	<b>962</b>	<b>328 554</b>	<b>69 702</b>	<b>4 026</b>	<b>962</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	213	789	N	N
Osteopathic physicians .....	X	X	X	334	173	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	10	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	20	—	N	N
Registered nurses .....	X	X	X	148	—	N	N
Licensed practical nurses .....	X	X	X	258	—	N	N
Other health practitioners .....	X	X	X	457	—	N	N
Other employees .....	X	X	X	2 586	—	N	N
<b>Partnership</b> .....	<b>234</b>	<b>348 426</b>	<b>95 546</b>	<b>3 672</b>	<b>764</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	266	619	N	N
Osteopathic physicians .....	X	X	X	12	20	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	3	N	N
Therapists & audiologists .....	X	X	X	12	—	N	N
Registered nurses .....	X	X	X	524	20	N	N
Licensed practical nurses .....	X	X	X	184	9	N	N
Other health practitioners .....	X	X	X	460	12	N	N
Other employees .....	X	X	X	2 214	81	N	N
<b>Professional service organization</b> .....	<b>2 047</b>	<b>2 182 503</b>	<b>1 253 931</b>	<b>23 168</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4 816	—	N	N
Osteopathic physicians .....	X	X	X	90	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	575	—	N	N
Mental health practitioners .....	X	X	X	69	—	N	N
Therapists & audiologists .....	X	X	X	49	—	N	N
Registered nurses .....	X	X	X	1 379	—	N	N
Licensed practical nurses .....	X	X	X	590	—	N	N
Other health practitioners .....	X	X	X	1 456	—	N	N
Other employees .....	X	X	X	14 143	—	N	N
<b>WEST VIRGINIA</b>							
<b>Total</b> .....	<b>1 462</b>	<b>1 143 418</b>	<b>545 757</b>	<b>11 245</b>	<b>696</b>	<b>87.7</b>	<b>80.9</b>
Physicians .....	X	X	X	1 897	648	N	N
Osteopathic physicians .....	X	X	X	85	48	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	18	—	N	N
Mental health practitioners .....	X	X	X	14	—	N	N
Therapists & audiologists .....	X	X	X	13	—	N	N
Registered nurses .....	X	X	X	940	—	N	N
Licensed practical nurses .....	X	X	X	549	—	N	N
Other health practitioners .....	X	X	X	1 038	—	N	N
Other employees .....	X	X	X	6 689	—	N	N
<b>Sole practitioner</b> .....	<b>616</b>	<b>271 816</b>	<b>43 721</b>	<b>2 708</b>	<b>610</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	9	569	N	N
Osteopathic physicians .....	X	X	X	5	41	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	393	—	N	N
Licensed practical nurses .....	X	X	X	28	—	N	N
Other health practitioners .....	X	X	X	63	—	N	N
Other employees .....	X	X	X	2 209	—	N	N

See footnotes at end of table.

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<b>WEST VIRGINIA—Con.</b>							
<b>Partnership</b> .....	<b>53</b>	<b>58 193</b>	<b>10 511</b>	<b>460</b>	<b>86</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	10	79	N	N
Osteopathic physicians .....	X	X	X	—	7	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	5	—	N	N
Registered nurses .....	X	X	X	60	—	N	N
Licensed practical nurses .....	X	X	X	26	—	N	N
Other health practitioners .....	X	X	X	31	—	N	N
Other employees .....	X	X	X	328	—	N	N
<b>Professional service organization</b> .....	<b>793</b>	<b>813 409</b>	<b>491 525</b>	<b>8 077</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1 878	—	N	N
Osteopathic physicians .....	X	X	X	80	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	18	—	N	N
Mental health practitioners .....	X	X	X	14	—	N	N
Therapists & audiologists .....	X	X	X	8	—	N	N
Registered nurses .....	X	X	X	487	—	N	N
Licensed practical nurses .....	X	X	X	495	—	N	N
Other health practitioners .....	X	X	X	944	—	N	N
Other employees .....	X	X	X	4 152	—	N	N
<b>WISCONSIN</b>							
<b>Total</b> .....	<b>2 339</b>	<b>3 102 755</b>	<b>1 769 231</b>	<b>30 317</b>	<b>407</b>	<b>83.9</b>	<b>8.5</b>
Physicians .....	X	X	X	7 389	282	N	N
Osteopathic physicians .....	X	X	X	113	111	N	N
Dentists .....	X	X	X	71	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	13	—	N	N
Optometrists .....	X	X	X	51	—	N	N
Mental health practitioners .....	X	X	X	313	14	N	N
Therapists & audiologists .....	X	X	X	190	—	N	N
Registered nurses .....	X	X	X	2 615	—	N	N
Licensed practical nurses .....	X	X	X	1 694	—	N	N
Other health practitioners .....	X	X	X	2 826	—	N	N
Other employees .....	X	X	X	15 041	—	N	N
<b>Sole practitioner</b> .....	<b>282</b>	<b>102 477</b>	<b>26 730</b>	<b>1 147</b>	<b>282</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	208	171	N	N
Osteopathic physicians .....	X	X	X	5	111	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	90	—	N	N
Licensed practical nurses .....	X	X	X	113	—	N	N
Other health practitioners .....	X	X	X	230	—	N	N
Other employees .....	X	X	X	501	—	N	N
<b>Partnership</b> .....	<b>68</b>	<b>69 093</b>	<b>18 649</b>	<b>782</b>	<b>125</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	74	111	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	51	14	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	101	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	31	—	N	N
Other employees .....	X	X	X	522	—	N	N
<b>Professional service organization</b> .....	<b>1 989</b>	<b>2 931 185</b>	<b>1 723 852</b>	<b>28 388</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	7 107	—	N	N
Osteopathic physicians .....	X	X	X	108	—	N	N
Dentists .....	X	X	X	71	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	13	—	N	N
Optometrists .....	X	X	X	51	—	N	N
Mental health practitioners .....	X	X	X	262	—	N	N
Therapists & audiologists .....	X	X	X	190	—	N	N
Registered nurses .....	X	X	X	2 424	—	N	N
Licensed practical nurses .....	X	X	X	1 578	—	N	N
Other health practitioners .....	X	X	X	2 565	—	N	N
Other employees .....	X	X	X	14 018	—	N	N

See footnotes at end of table.

**Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>WYOMING</b>							
<b>Total</b> .....	<b>355</b>	<b>217 365</b>	<b>107 572</b>	<b>2 283</b>	<b>205</b>	<b>82.9</b>	<b>100.0</b>
Physicians .....	X	X	X	602	139	N	N
Osteopathic physicians .....	X	X	X	9	22	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	—	N	N
Therapists & audiologists .....	X	X	X	17	—	N	N
Registered nurses .....	X	X	X	338	—	N	N
Licensed practical nurses .....	X	X	X	74	—	N	N
Other health practitioners .....	X	X	X	177	—	N	N
Other employees .....	X	X	X	1 062	44	N	N
<b>Sole practitioner</b> .....	<b>117</b>	<b>37 378</b>	<b>6 736</b>	<b>453</b>	<b>117</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	175	117	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	102	—	N	N
Licensed practical nurses .....	X	X	X	19	—	N	N
Other health practitioners .....	X	X	X	1	—	N	N
Other employees .....	X	X	X	156	—	N	N
<b>Partnership</b> .....	<b>11</b>	<b>7 401</b>	<b>1 714</b>	<b>88</b>	<b>88</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	22	N	N
Osteopathic physicians .....	X	X	X	—	22	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	88	44	N	N
<b>Professional service organization</b> .....	<b>227</b>	<b>172 586</b>	<b>99 122</b>	<b>1 742</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	427	—	N	N
Osteopathic physicians .....	X	X	X	9	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	—	N	N
Therapists & audiologists .....	X	X	X	17	—	N	N
Registered nurses .....	X	X	X	236	—	N	N
Licensed practical nurses .....	X	X	X	55	—	N	N
Other health practitioners .....	X	X	X	176	—	N	N
Other employees .....	X	X	X	818	—	N	N

<sup>1</sup>Number represents personnel for pay period including March 12.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>UNITED STATES</b>							
<b>Total</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>18 226 762</b>	<b>641 674</b>	<b>67 191</b>	<b>63.8</b>	<b>79.2</b>
Physicians .....	X	X	X	517	8	N	N
Osteopathic physicians .....	X	X	X	46	—	N	N
Dentists .....	X	X	X	79 359	67 136	N	N
Chiropractors .....	X	X	X	23	—	N	N
Podiatrists .....	X	X	X	17	—	N	N
Optometrists .....	X	X	X	3	—	N	N
Mental health practitioners .....	X	X	X	61	—	N	N
Therapists & audiologists .....	X	X	X	47	3	N	N
Registered nurses .....	X	X	X	2 192	2	N	N
Licensed practical nurses .....	X	X	X	1 673	—	N	N
Other health practitioners .....	X	X	X	144 094	36	N	N
Other employees .....	X	X	X	413 642	6	N	N
<b>Sole practitioners</b> .....	<b>60 507</b>	<b>19 865 933</b>	<b>4 664 238</b>	<b>260 155</b>	<b>60 484</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	84	—	N	N
Osteopathic physicians .....	X	X	X	7	—	N	N
Dentists .....	X	X	X	9 312	60 484	N	N
Chiropractors .....	X	X	X	10	—	N	N
Podiatrists .....	X	X	X	17	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	15	—	N	N
Therapists & audiologists .....	X	X	X	21	—	N	N
Registered nurses .....	X	X	X	667	—	N	N
Licensed practical nurses .....	X	X	X	566	—	N	N
Other health practitioners .....	X	X	X	64 350	—	N	N
Other employees .....	X	X	X	185 106	—	N	N
<b>Partnerships</b> .....	<b>3 741</b>	<b>2 407 426</b>	<b>626 996</b>	<b>29 038</b>	<b>6 707</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	67	8	N	N
Osteopathic physicians .....	X	X	X	20	—	N	N
Dentists .....	X	X	X	1 655	6 652	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	—	N	N
Therapists & audiologists .....	X	X	X	—	3	N	N
Registered nurses .....	X	X	X	114	2	N	N
Licensed practical nurses .....	X	X	X	90	—	N	N
Other health practitioners .....	X	X	X	7 477	36	N	N
Other employees .....	X	X	X	19 612	6	N	N
<b>Professional service organizations</b> .....	<b>49 930</b>	<b>26 208 678</b>	<b>12 935 528</b>	<b>352 481</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	366	—	N	N
Osteopathic physicians .....	X	X	X	19	—	N	N
Dentists .....	X	X	X	68 392	—	N	N
Chiropractors .....	X	X	X	13	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	3	—	N	N
Mental health practitioners .....	X	X	X	43	—	N	N
Therapists & audiologists .....	X	X	X	26	—	N	N
Registered nurses .....	X	X	X	1 411	—	N	N
Licensed practical nurses .....	X	X	X	1 017	—	N	N
Other health practitioners .....	X	X	X	72 267	—	N	N
Other employees .....	X	X	X	208 924	—	N	N
<b>ALABAMA</b>							
<b>Total</b> .....	<b>1 356</b>	<b>585 733</b>	<b>219 804</b>	<b>7 928</b>	<b>781</b>	<b>67.1</b>	<b>100.0</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	721	781	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	22	—	N	N
Licensed practical nurses .....	X	X	X	22	—	N	N
Other health practitioners .....	X	X	X	1 899	—	N	N
Other employees .....	X	X	X	5 256	—	N	N
<b>Sole practitioners</b> .....	<b>735</b>	<b>252 016</b>	<b>58 050</b>	<b>3 457</b>	<b>735</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	60	735	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	867	—	N	N
Other employees .....	X	X	X	2 519	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ALABAMA—Con.</b>							
<b>Partnerships</b> .....	<b>30</b>	<b>25 111</b>	<b>5 733</b>	<b>265</b>	<b>46</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2	46	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	59	—	N	N
Other employees .....	X	X	X	202	—	N	N
<b>Professional service organizations</b> .....	<b>591</b>	<b>308 606</b>	<b>156 021</b>	<b>4 206</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	659	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	17	—	N	N
Licensed practical nurses .....	X	X	X	14	—	N	N
Other health practitioners .....	X	X	X	973	—	N	N
Other employees .....	X	X	X	2 535	—	N	N
<b>ALASKA</b>							
<b>Total</b> .....	<b>292</b>	<b>158 519</b>	<b>58 309</b>	<b>1 867</b>	<b>212</b>	<b>67.7</b>	<b>81.6</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	156	198	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	510	14	N	N
Other employees .....	X	X	X	1 193	—	N	N
<b>Sole practitioners</b> .....	<b>168</b>	<b>78 260</b>	<b>18 634</b>	<b>882</b>	<b>168</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	8	168	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	241	—	N	N
Other employees .....	X	X	X	633	—	N	N
<b>Partnerships</b> .....	<b>11</b>	<b>11 967</b>	<b>3 841</b>	<b>113</b>	<b>44</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	7	30	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	74	14	N	N
Other employees .....	X	X	X	32	—	N	N
<b>Professional service organizations</b> .....	<b>113</b>	<b>68 292</b>	<b>35 834</b>	<b>872</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	141	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	195	—	N	N
Other employees .....	X	X	X	528	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ARIZONA</b>							
<b>Total</b> .....	<b>1 641</b>	<b>758 561</b>	<b>306 672</b>	<b>9 712</b>	<b>735</b>	<b>57.5</b>	<b>56.2</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 229	735	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	10	—	N	N
Other health practitioners .....	X	X	X	1 765	—	N	N
Other employees .....	X	X	X	6 706	—	N	N
<b>Sole practitioners</b> .....	<b>655</b>	<b>241 814</b>	<b>59 807</b>	<b>2 972</b>	<b>652</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	93	652	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	432	—	N	N
Other employees .....	X	X	X	2 447	—	N	N
<b>Partnerships</b> .....	<b>55</b>	<b>33 560</b>	<b>10 724</b>	<b>430</b>	<b>83</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	41	83	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	152	—	N	N
Other employees .....	X	X	X	237	—	N	N
<b>Professional service organizations</b> .....	<b>931</b>	<b>483 187</b>	<b>236 141</b>	<b>6 310</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 095	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	10	—	N	N
Other health practitioners .....	X	X	X	1 181	—	N	N
Other employees .....	X	X	X	4 022	—	N	N
<b>ARKANSAS</b>							
<b>Total</b> .....	<b>898</b>	<b>348 004</b>	<b>124 282</b>	<b>4 805</b>	<b>470</b>	<b>54.7</b>	<b>100.0</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	542	470	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	22	—	N	N
Licensed practical nurses .....	X	X	X	9	—	N	N
Other health practitioners .....	X	X	X	1 013	—	N	N
Other employees .....	X	X	X	3 217	—	N	N
<b>Sole practitioners</b> .....	<b>452</b>	<b>139 574</b>	<b>31 003</b>	<b>1 953</b>	<b>452</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	29	452	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	464	—	N	N
Other employees .....	X	X	X	1 456	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ARKANSAS—Con.</b>							
<b>Partnerships</b> .....	<b>11</b>	<b>6 109</b>	<b>1 616</b>	<b>84</b>	<b>18</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	18	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	37	—	N	N
Other employees .....	X	X	X	47	—	N	N
<b>Professional service organizations</b> .....	<b>435</b>	<b>202 321</b>	<b>91 663</b>	<b>2 768</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	513	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	18	—	N	N
Licensed practical nurses .....	X	X	X	9	—	N	N
Other health practitioners .....	X	X	X	512	—	N	N
Other employees .....	X	X	X	1 714	—	N	N
<b>CALIFORNIA</b>							
<b>Total</b> .....	<b>16 269</b>	<b>7 262 097</b>	<b>2 527 260</b>	<b>90 084</b>	<b>10 769</b>	<b>59.3</b>	<b>67.5</b>
Physicians .....	X	X	X	145	—	N	N
Osteopathic physicians .....	X	X	X	12	—	N	N
Dentists .....	X	X	X	10 529	10 769	N	N
Chiropractors .....	X	X	X	10	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	10	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	380	—	N	N
Licensed practical nurses .....	X	X	X	223	—	N	N
Other health practitioners .....	X	X	X	17 654	—	N	N
Other employees .....	X	X	X	61 121	—	N	N
<b>Sole practitioners</b> .....	<b>9 872</b>	<b>3 613 820</b>	<b>896 836</b>	<b>44 329</b>	<b>9 869</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	18	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2 761	9 869	N	N
Chiropractors .....	X	X	X	10	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	151	—	N	N
Licensed practical nurses .....	X	X	X	87	—	N	N
Other health practitioners .....	X	X	X	8 455	—	N	N
Other employees .....	X	X	X	32 847	—	N	N
<b>Partnerships</b> .....	<b>641</b>	<b>457 344</b>	<b>123 582</b>	<b>5 269</b>	<b>900</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	27	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	344	900	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	29	—	N	N
Licensed practical nurses .....	X	X	X	4	—	N	N
Other health practitioners .....	X	X	X	1 276	—	N	N
Other employees .....	X	X	X	3 589	—	N	N
<b>Professional service organizations</b> .....	<b>5 756</b>	<b>3 190 933</b>	<b>1 506 842</b>	<b>40 486</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	100	—	N	N
Osteopathic physicians .....	X	X	X	12	—	N	N
Dentists .....	X	X	X	7 424	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	10	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	200	—	N	N
Licensed practical nurses .....	X	X	X	132	—	N	N
Other health practitioners .....	X	X	X	7 923	—	N	N
Other employees .....	X	X	X	24 685	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>COLORADO</b>							
<b>Total</b> .....	<b>2 042</b>	<b>833 314</b>	<b>327 505</b>	<b>10 694</b>	<b>1 057</b>	<b>83.1</b>	<b>100.0</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 505	1 057	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	8	—	N	N
Licensed practical nurses .....	X	X	X	4	—	N	N
Other health practitioners .....	X	X	X	3 254	—	N	N
Other employees .....	X	X	X	5 921	—	N	N
<b>Sole practitioners</b> .....	<b>957</b>	<b>288 561</b>	<b>69 139</b>	<b>3 720</b>	<b>956</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	394	956	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	975	—	N	N
Other employees .....	X	X	X	2 351	—	N	N
<b>Partnerships</b> .....	<b>72</b>	<b>48 052</b>	<b>12 577</b>	<b>526</b>	<b>101</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	25	101	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	223	—	N	N
Other employees .....	X	X	X	274	—	N	N
<b>Professional service organizations</b> .....	<b>1 013</b>	<b>496 701</b>	<b>245 789</b>	<b>6 448</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 086	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	6	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	2 056	—	N	N
Other employees .....	X	X	X	3 296	—	N	N
<b>CONNECTICUT</b>							
<b>Total</b> .....	<b>1 774</b>	<b>826 385</b>	<b>309 748</b>	<b>9 998</b>	<b>1 206</b>	<b>81.4</b>	<b>97.2</b>
Physicians .....	X	X	X	10	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	979	1 206	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	22	—	N	N
Licensed practical nurses .....	X	X	X	25	—	N	N
Other health practitioners .....	X	X	X	2 837	—	N	N
Other employees .....	X	X	X	6 125	—	N	N
<b>Sole practitioners</b> .....	<b>1 019</b>	<b>353 882</b>	<b>84 419</b>	<b>4 241</b>	<b>1 019</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	93	1 019	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	1 479	—	N	N
Other employees .....	X	X	X	2 667	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>CONNECTICUT—Con.</b>							
<b>Partnerships</b> .....	<b>122</b>	<b>82 781</b>	<b>20 603</b>	<b>916</b>	<b>187</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	43	187	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	290	—	N	N
Other employees .....	X	X	X	576	—	N	N
<b>Professional service organizations</b> .....	<b>633</b>	<b>389 722</b>	<b>204 726</b>	<b>4 841</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	9	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	843	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	16	—	N	N
Licensed practical nurses .....	X	X	X	23	—	N	N
Other health practitioners .....	X	X	X	1 068	—	N	N
Other employees .....	X	X	X	2 882	—	N	N
<b>DELAWARE</b>							
<b>Total</b> .....	<b>218</b>	<b>142 256</b>	<b>67 508</b>	<b>1 774</b>	<b>121</b>	<b>73.6</b>	<b>77.4</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	194	121	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	480	—	N	N
Other employees .....	X	X	X	1 090	—	N	N
<b>Sole practitioners</b> .....	<b>83</b>	<b>33 246</b>	<b>8 354</b>	<b>429</b>	<b>83</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	16	83	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	184	—	N	N
Other employees .....	X	X	X	229	—	N	N
<b>Partnerships</b> .....	<b>10</b>	<b>13 507</b>	<b>5 719</b>	<b>162</b>	<b>38</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	14	38	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	41	—	N	N
Other employees .....	X	X	X	107	—	N	N
<b>Professional service organizations</b> .....	<b>125</b>	<b>95 503</b>	<b>53 435</b>	<b>1 183</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	164	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	255	—	N	N
Other employees .....	X	X	X	754	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>DISTRICT OF COLUMBIA</b>							
<b>Total</b> .....	<b>329</b>	<b>135 746</b>	<b>51 929</b>	<b>1 339</b>	<b>195</b>	<b>63.3</b>	<b>92.7</b>
Physicians .....	X	X	X	6	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	204	189	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	3	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	180	—	N	N
Other employees .....	X	X	X	944	—	N	N
<b>Sole practitioners</b> .....	<b>172</b>	<b>47 300</b>	<b>9 926</b>	<b>465</b>	<b>172</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	17	172	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	25	—	N	N
Other employees .....	X	X	X	420	—	N	N
<b>Partnerships</b> .....	<b>11</b>	<b>7 058</b>	<b>2 054</b>	<b>70</b>	<b>23</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	3	17	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	3	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	7	—	N	N
Other employees .....	X	X	X	54	—	N	N
<b>Professional service organizations</b> .....	<b>146</b>	<b>81 388</b>	<b>39 949</b>	<b>804</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	184	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	148	—	N	N
Other employees .....	X	X	X	470	—	N	N
<b>FLORIDA</b>							
<b>Total</b> .....	<b>6 182</b>	<b>2 677 391</b>	<b>1 064 916</b>	<b>34 667</b>	<b>2 008</b>	<b>60.5</b>	<b>45.6</b>
Physicians .....	X	X	X	18	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	6 529	2 008	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	61	—	N	N
Licensed practical nurses .....	X	X	X	87	—	N	N
Other health practitioners .....	X	X	X	7 080	—	N	N
Other employees .....	X	X	X	20 892	—	N	N
<b>Sole practitioners</b> .....	<b>1 865</b>	<b>626 816</b>	<b>147 304</b>	<b>7 878</b>	<b>1 864</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	11	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	270	1 864	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	6	—	N	N
Licensed practical nurses .....	X	X	X	23	—	N	N
Other health practitioners .....	X	X	X	1 412	—	N	N
Other employees .....	X	X	X	6 156	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>FLORIDA—Con.</b>							
<b>Partnerships</b> .....	<b>95</b>	<b>67 410</b>	<b>22 221</b>	<b>926</b>	<b>144</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	71	144	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	11	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	277	—	N	N
Other employees .....	X	X	X	567	—	N	N
<b>Professional service organizations</b> .....	<b>4 222</b>	<b>1 983 165</b>	<b>895 391</b>	<b>25 863</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	7	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	6 188	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	44	—	N	N
Licensed practical nurses .....	X	X	X	64	—	N	N
Other health practitioners .....	X	X	X	5 391	—	N	N
Other employees .....	X	X	X	14 169	—	N	N
<b>GEORGIA</b>							
<b>Total</b> .....	<b>2 574</b>	<b>1 228 077</b>	<b>484 188</b>	<b>16 000</b>	<b>1 127</b>	<b>74.3</b>	<b>71.3</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	3	—	N	N
Dentists .....	X	X	X	1 987	1 127	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	10	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	24	—	N	N
Licensed practical nurses .....	X	X	X	26	—	N	N
Other health practitioners .....	X	X	X	3 384	—	N	N
Other employees .....	X	X	X	10 561	—	N	N
<b>Sole practitioners</b> .....	<b>1 071</b>	<b>412 432</b>	<b>101 209</b>	<b>5 253</b>	<b>1 071</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	3	—	N	N
Dentists .....	X	X	X	106	1 071	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	10	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	10	—	N	N
Other health practitioners .....	X	X	X	1 313	—	N	N
Other employees .....	X	X	X	3 808	—	N	N
<b>Partnerships</b> .....	<b>48</b>	<b>29 397</b>	<b>7 412</b>	<b>323</b>	<b>56</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	9	56	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	55	—	N	N
Other employees .....	X	X	X	259	—	N	N
<b>Professional service organizations</b> .....	<b>1 455</b>	<b>786 248</b>	<b>375 567</b>	<b>10 424</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 872	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	21	—	N	N
Licensed practical nurses .....	X	X	X	16	—	N	N
Other health practitioners .....	X	X	X	2 016	—	N	N
Other employees .....	X	X	X	6 494	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>HAWAII</b>							
<b>Total</b> .....	<b>657</b>	<b>267 597</b>	<b>101 463</b>	<b>3 266</b>	<b>333</b>	<b>84.3</b>	<b>91.3</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	708	333	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	381	—	N	N
Other employees .....	X	X	X	2 175	—	N	N
<b>Sole practitioners</b> .....	<b>311</b>	<b>97 922</b>	<b>20 657</b>	<b>1 151</b>	<b>311</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	16	311	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	93	—	N	N
Other employees .....	X	X	X	1 040	—	N	N
<b>Partnerships</b> .....	<b>15</b>	<b>7 787</b>	<b>1 681</b>	<b>93</b>	<b>22</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2	22	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	14	—	N	N
Other employees .....	X	X	X	77	—	N	N
<b>Professional service organizations</b> .....	<b>331</b>	<b>161 888</b>	<b>79 125</b>	<b>2 022</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	690	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	274	—	N	N
Other employees .....	X	X	X	1 058	—	N	N
<b>IDAHO</b>							
<b>Total</b> .....	<b>502</b>	<b>226 822</b>	<b>80 925</b>	<b>3 226</b>	<b>345</b>	<b>54.1</b>	<b>75.3</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	293	345	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	17	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	718	—	N	N
Other employees .....	X	X	X	2 198	—	N	N
<b>Sole practitioners</b> .....	<b>303</b>	<b>109 325</b>	<b>27 058</b>	<b>1 563</b>	<b>303</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	31	303	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	17	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	434	—	N	N
Other employees .....	X	X	X	1 081	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>IDAHO—Con.</b>							
<b>Partnerships</b> .....	<b>24</b>	<b>18 420</b>	<b>5 065</b>	<b>262</b>	<b>42</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	11	42	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	24	—	N	N
Other employees .....	X	X	X	227	—	N	N
<b>Professional service organizations</b> .....	<b>175</b>	<b>99 077</b>	<b>48 802</b>	<b>1 401</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	251	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	260	—	N	N
Other employees .....	X	X	X	890	—	N	N
<b>ILLINOIS</b>							
<b>Total</b> .....	<b>5 383</b>	<b>2 032 882</b>	<b>787 241</b>	<b>28 691</b>	<b>2 675</b>	<b>67.3</b>	<b>70.4</b>
Physicians .....	X	X	X	53	—	N	N
Osteopathic physicians .....	X	X	X	7	—	N	N
Dentists .....	X	X	X	4 195	2 669	N	N
Chiropractors .....	X	X	X	7	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	71	—	N	N
Licensed practical nurses .....	X	X	X	14	—	N	N
Other health practitioners .....	X	X	X	4 003	6	N	N
Other employees .....	X	X	X	20 341	—	N	N
<b>Sole practitioners</b> .....	<b>2 454</b>	<b>678 617</b>	<b>142 845</b>	<b>9 376</b>	<b>2 454</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	320	2 454	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	668	—	N	N
Other employees .....	X	X	X	8 386	—	N	N
<b>Partnerships</b> .....	<b>160</b>	<b>82 418</b>	<b>21 234</b>	<b>1 103</b>	<b>221</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	7	—	N	N
Dentists .....	X	X	X	45	215	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	192	6	N	N
Other employees .....	X	X	X	852	—	N	N
<b>Professional service organizations</b> .....	<b>2 769</b>	<b>1 271 847</b>	<b>623 162</b>	<b>18 212</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	53	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	3 830	—	N	N
Chiropractors .....	X	X	X	7	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	64	—	N	N
Licensed practical nurses .....	X	X	X	12	—	N	N
Other health practitioners .....	X	X	X	3 143	—	N	N
Other employees .....	X	X	X	11 103	—	N	N

See footnotes at end of table.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>INDIANA</b>							
<b>Total</b> .....	<b>2 208</b>	<b>902 891</b>	<b>338 116</b>	<b>12 865</b>	<b>1 362</b>	<b>52.0</b>	<b>59.6</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 237	1 362	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	22	—	N	N
Licensed practical nurses .....	X	X	X	24	—	N	N
Other health practitioners .....	X	X	X	4 337	—	N	N
Other employees .....	X	X	X	7 243	—	N	N
<b>Sole practitioners</b> .....	<b>1 299</b>	<b>413 176</b>	<b>101 181</b>	<b>6 026</b>	<b>1 296</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	155	1 296	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	2 960	—	N	N
Other employees .....	X	X	X	2 909	—	N	N
<b>Partnerships</b> .....	<b>50</b>	<b>31 135</b>	<b>7 124</b>	<b>385</b>	<b>66</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	28	66	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	90	—	N	N
Other employees .....	X	X	X	267	—	N	N
<b>Professional service organizations</b> .....	<b>859</b>	<b>458 580</b>	<b>229 811</b>	<b>6 454</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 054	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	22	—	N	N
Licensed practical nurses .....	X	X	X	22	—	N	N
Other health practitioners .....	X	X	X	1 287	—	N	N
Other employees .....	X	X	X	4 067	—	N	N
<b>IOWA</b>							
<b>Total</b> .....	<b>1 113</b>	<b>430 789</b>	<b>163 680</b>	<b>6 202</b>	<b>793</b>	<b>74.7</b>	<b>78.1</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	578	793	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	36	—	N	N
Licensed practical nurses .....	X	X	X	17	—	N	N
Other health practitioners .....	X	X	X	954	—	N	N
Other employees .....	X	X	X	4 617	—	N	N
<b>Sole practitioners</b> .....	<b>691</b>	<b>203 625</b>	<b>47 884</b>	<b>2 987</b>	<b>691</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	64	691	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	12	—	N	N
Other health practitioners .....	X	X	X	356	—	N	N
Other employees .....	X	X	X	2 555	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>IOWA—Con.</b>							
<b>Partnerships</b> .....	<b>37</b>	<b>26 019</b>	<b>5 970</b>	<b>287</b>	<b>102</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	12	102	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	55	—	N	N
Other employees .....	X	X	X	214	—	N	N
<b>Professional service organizations</b> .....	<b>385</b>	<b>201 145</b>	<b>109 826</b>	<b>2 928</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	502	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	31	—	N	N
Licensed practical nurses .....	X	X	X	4	—	N	N
Other health practitioners .....	X	X	X	543	—	N	N
Other employees .....	X	X	X	1 848	—	N	N
<b>KANSAS</b>							
<b>Total</b> .....	<b>1 012</b>	<b>428 608</b>	<b>164 274</b>	<b>6 098</b>	<b>627</b>	<b>52.6</b>	<b>65.0</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	606	627	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	19	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	1 825	—	N	N
Other employees .....	X	X	X	3 639	—	N	N
<b>Sole practitioners</b> .....	<b>562</b>	<b>182 585</b>	<b>42 222</b>	<b>2 583</b>	<b>562</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	80	562	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	6	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	1 113	—	N	N
Other employees .....	X	X	X	1 384	—	N	N
<b>Partnerships</b> .....	<b>24</b>	<b>16 186</b>	<b>4 078</b>	<b>156</b>	<b>65</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2	65	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	19	—	N	N
Other employees .....	X	X	X	130	—	N	N
<b>Professional service organizations</b> .....	<b>426</b>	<b>229 837</b>	<b>117 974</b>	<b>3 359</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	524	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	8	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	693	—	N	N
Other employees .....	X	X	X	2 125	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>KENTUCKY</b>							
<b>Total</b> .....	<b>1 516</b>	<b>479 806</b>	<b>172 236</b>	<b>7 431</b>	<b>1 010</b>	<b>64.0</b>	<b>100.0</b>
Physicians .....	X	X	X	7	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	717	1 010	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	30	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	1 220	—	N	N
Other employees .....	X	X	X	5 449	—	N	N
<b>Sole practitioners</b> .....	<b>920</b>	<b>235 450</b>	<b>54 316</b>	<b>3 609</b>	<b>920</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	30	920	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	490	—	N	N
Other employees .....	X	X	X	3 089	—	N	N
<b>Partnerships</b> .....	<b>40</b>	<b>16 450</b>	<b>4 206</b>	<b>218</b>	<b>90</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	9	90	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	28	—	N	N
Other employees .....	X	X	X	175	—	N	N
<b>Professional service organizations</b> .....	<b>556</b>	<b>227 906</b>	<b>113 714</b>	<b>3 604</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	7	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	678	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	30	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	702	—	N	N
Other employees .....	X	X	X	2 185	—	N	N
<b>LOUISIANA</b>							
<b>Total</b> .....	<b>1 541</b>	<b>642 671</b>	<b>221 232</b>	<b>8 934</b>	<b>940</b>	<b>60.2</b>	<b>100.0</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	926	940	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	167	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	1 521	—	N	N
Other employees .....	X	X	X	6 305	—	N	N
<b>Sole practitioners</b> .....	<b>871</b>	<b>248 764</b>	<b>53 338</b>	<b>3 517</b>	<b>871</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	36	871	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	142	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	687	—	N	N
Other employees .....	X	X	X	2 652	—	N	N

See footnotes at end of table.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>LOUISIANA—Con.</b>							
<b>Partnerships</b> .....	<b>43</b>	<b>24 193</b>	<b>6 708</b>	<b>369</b>	<b>69</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	3	69	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	62	—	N	N
Other employees .....	X	X	X	297	—	N	N
<b>Professional service organizations</b> .....	<b>627</b>	<b>369 714</b>	<b>161 186</b>	<b>5 048</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	887	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	18	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	772	—	N	N
Other employees .....	X	X	X	3 356	—	N	N
<b>MAINE</b>							
<b>Total</b> .....	<b>462</b>	<b>205 278</b>	<b>80 607</b>	<b>2 824</b>	<b>308</b>	<b>76.0</b>	<b>77.3</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	273	308	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	71	—	N	N
Licensed practical nurses .....	X	X	X	147	—	N	N
Other health practitioners .....	X	X	X	888	—	N	N
Other employees .....	X	X	X	1 445	—	N	N
<b>Sole practitioners</b> .....	<b>286</b>	<b>100 627</b>	<b>25 974</b>	<b>1 372</b>	<b>286</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	21	286	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	145	—	N	N
Other health practitioners .....	X	X	X	571	—	N	N
Other employees .....	X	X	X	633	—	N	N
<b>Partnerships</b> .....	<b>13</b>	<b>8 520</b>	<b>2 229</b>	<b>102</b>	<b>22</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	22	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	27	—	N	N
Other employees .....	X	X	X	75	—	N	N
<b>Professional service organizations</b> .....	<b>163</b>	<b>96 131</b>	<b>52 404</b>	<b>1 350</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	252	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	69	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	290	—	N	N
Other employees .....	X	X	X	737	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MARYLAND</b>							
<b>Total</b> .....	<b>2 371</b>	<b>952 528</b>	<b>384 257</b>	<b>13 001</b>	<b>1 219</b>	<b>72.0</b>	<b>100.0</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2 367	1 219	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	33	—	N	N
Licensed practical nurses .....	X	X	X	15	—	N	N
Other health practitioners .....	X	X	X	3 626	—	N	N
Other employees .....	X	X	X	6 952	—	N	N
<b>Sole practitioners</b> .....	<b>1 106</b>	<b>317 375</b>	<b>74 271</b>	<b>4 230</b>	<b>1 106</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	90	1 106	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	2 058	—	N	N
Other employees .....	X	X	X	2 073	—	N	N
<b>Partnerships</b> .....	<b>72</b>	<b>51 838</b>	<b>15 576</b>	<b>681</b>	<b>113</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	55	113	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	210	—	N	N
Other employees .....	X	X	X	416	—	N	N
<b>Professional service organizations</b> .....	<b>1 193</b>	<b>583 315</b>	<b>294 410</b>	<b>8 090</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2 222	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	30	—	N	N
Licensed practical nurses .....	X	X	X	15	—	N	N
Other health practitioners .....	X	X	X	1 358	—	N	N
Other employees .....	X	X	X	4 463	—	N	N
<b>MASSACHUSETTS</b>							
<b>Total</b> .....	<b>2 929</b>	<b>1 343 014</b>	<b>507 971</b>	<b>17 635</b>	<b>1 905</b>	<b>60.1</b>	<b>75.0</b>
Physicians .....	X	X	X	6	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	2 236	1 901	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	5	—	N	N
Registered nurses .....	X	X	X	28	—	N	N
Licensed practical nurses .....	X	X	X	22	—	N	N
Other health practitioners .....	X	X	X	4 490	4	N	N
Other employees .....	X	X	X	10 846	—	N	N
<b>Sole practitioners</b> .....	<b>1 739</b>	<b>580 898</b>	<b>140 247</b>	<b>7 708</b>	<b>1 737</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	257	1 737	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	5	—	N	N
Registered nurses .....	X	X	X	10	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	1 949	—	N	N
Other employees .....	X	X	X	5 482	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MASSACHUSETTS—Con.</b>							
<b>Partnerships</b> .....	<b>103</b>	<b>86 663</b>	<b>23 396</b>	<b>938</b>	<b>168</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	82	164	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	4	—	N	N
Other health practitioners .....	X	X	X	257	4	N	N
Other employees .....	X	X	X	593	—	N	N
<b>Professional service organizations</b> .....	<b>1 087</b>	<b>675 453</b>	<b>344 328</b>	<b>8 989</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	6	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	1 897	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	16	—	N	N
Licensed practical nurses .....	X	X	X	13	—	N	N
Other health practitioners .....	X	X	X	2 284	—	N	N
Other employees .....	X	X	X	4 771	—	N	N
<b>MICHIGAN</b>							
<b>Total</b> .....	<b>4 352</b>	<b>1 960 298</b>	<b>829 786</b>	<b>28 894</b>	<b>1 957</b>	<b>75.2</b>	<b>88.2</b>
Physicians .....	X	X	X	13	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	3 405	1 955	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	9	—	N	N
Registered nurses .....	X	X	X	27	—	N	N
Licensed practical nurses .....	X	X	X	15	—	N	N
Other health practitioners .....	X	X	X	7 364	—	N	N
Other employees .....	X	X	X	18 061	2	N	N
<b>Sole practitioners</b> .....	<b>1 836</b>	<b>631 512</b>	<b>156 258</b>	<b>9 274</b>	<b>1 833</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	444	1 833	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	9	—	N	N
Registered nurses .....	X	X	X	6	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	2 060	—	N	N
Other employees .....	X	X	X	6 752	—	N	N
<b>Partnerships</b> .....	<b>86</b>	<b>48 571</b>	<b>12 852</b>	<b>723</b>	<b>124</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	27	122	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	211	—	N	N
Other employees .....	X	X	X	485	2	N	N
<b>Professional service organizations</b> .....	<b>2 430</b>	<b>1 280 215</b>	<b>660 676</b>	<b>18 897</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	10	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2 934	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	21	—	N	N
Licensed practical nurses .....	X	X	X	15	—	N	N
Other health practitioners .....	X	X	X	5 093	—	N	N
Other employees .....	X	X	X	10 824	—	N	N

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<b>MINNESOTA</b>							
<b>Total</b> .....	<b>2 002</b>	<b>942 837</b>	<b>383 462</b>	<b>12 504</b>	<b>1 012</b>	<b>72.4</b>	<b>71.4</b>
Physicians .....	X	X	X	9	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 505	1 012	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	4	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	55	—	N	N
Licensed practical nurses .....	X	X	X	91	—	N	N
Other health practitioners .....	X	X	X	5 054	—	N	N
Other employees .....	X	X	X	5 786	—	N	N
<b>Sole practitioners</b> .....	<b>906</b>	<b>298 599</b>	<b>71 896</b>	<b>4 160</b>	<b>906</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	81	906	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	9	—	N	N
Licensed practical nurses .....	X	X	X	7	—	N	N
Other health practitioners .....	X	X	X	2 394	—	N	N
Other employees .....	X	X	X	1 669	—	N	N
<b>Partnerships</b> .....	<b>76</b>	<b>42 478</b>	<b>10 807</b>	<b>577</b>	<b>106</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	47	106	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	236	—	N	N
Other employees .....	X	X	X	294	—	N	N
<b>Professional service organizations</b> .....	<b>1 020</b>	<b>601 760</b>	<b>300 759</b>	<b>7 767</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	9	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 377	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	4	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	46	—	N	N
Licensed practical nurses .....	X	X	X	84	—	N	N
Other health practitioners .....	X	X	X	2 424	—	N	N
Other employees .....	X	X	X	3 823	—	N	N
<b>MISSISSIPPI</b>							
<b>Total</b> .....	<b>780</b>	<b>290 042</b>	<b>104 525</b>	<b>3 941</b>	<b>461</b>	<b>61.7</b>	<b>100.0</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	376	461	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	9	—	N	N
Other health practitioners .....	X	X	X	964	—	N	N
Other employees .....	X	X	X	2 587	—	N	N
<b>Sole practitioners</b> .....	<b>444</b>	<b>125 459</b>	<b>27 493</b>	<b>1 680</b>	<b>444</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	10	444	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	540	—	N	N
Other employees .....	X	X	X	1 129	—	N	N

See footnotes at end of table.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MISSISSIPPI—Con.</b>							
<b>Partnerships</b> .....	<b>12</b>	<b>6 510</b>	<b>1 483</b>	<b>82</b>	<b>17</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	17	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	14	—	N	N
Other employees .....	X	X	X	68	—	N	N
<b>Professional service organizations</b> .....	<b>324</b>	<b>158 073</b>	<b>75 549</b>	<b>2 179</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	366	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	9	—	N	N
Other health practitioners .....	X	X	X	410	—	N	N
Other employees .....	X	X	X	1 390	—	N	N
<b>MISSOURI</b>							
<b>Total</b> .....	<b>2 052</b>	<b>783 697</b>	<b>306 583</b>	<b>11 112</b>	<b>1 169</b>	<b>71.1</b>	<b>60.6</b>
Physicians .....	X	X	X	4	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 234	1 167	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	1	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	10	—	N	N
Licensed practical nurses .....	X	X	X	23	—	N	N
Other health practitioners .....	X	X	X	2 641	—	N	N
Other employees .....	X	X	X	7 199	2	N	N
<b>Sole practitioners</b> .....	<b>1 106</b>	<b>318 234</b>	<b>71 848</b>	<b>4 390</b>	<b>1 106</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	61	1 106	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	1 512	—	N	N
Other employees .....	X	X	X	2 810	—	N	N
<b>Partnerships</b> .....	<b>49</b>	<b>29 030</b>	<b>7 511</b>	<b>349</b>	<b>63</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	8	61	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	147	—	N	N
Other employees .....	X	X	X	194	2	N	N
<b>Professional service organizations</b> .....	<b>897</b>	<b>436 433</b>	<b>227 224</b>	<b>6 373</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 165	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	1	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	8	—	N	N
Licensed practical nurses .....	X	X	X	18	—	N	N
Other health practitioners .....	X	X	X	982	—	N	N
Other employees .....	X	X	X	4 195	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MONTANA</b>							
<b>Total</b> .....	<b>419</b>	<b>138 694</b>	<b>47 803</b>	<b>2 075</b>	<b>254</b>	<b>59.8</b>	<b>83.5</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	218	254	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	8	—	N	N
Licensed practical nurses .....	X	X	X	4	—	N	N
Other health practitioners .....	X	X	X	387	—	N	N
Other employees .....	X	X	X	1 458	—	N	N
<b>Sole practitioners</b> .....	<b>246</b>	<b>72 559</b>	<b>15 585</b>	<b>1 049</b>	<b>246</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	34	246	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	8	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	226	—	N	N
Other employees .....	X	X	X	781	—	N	N
<b>Partnerships</b> .....	<b>8</b>	<b>2 608</b>	<b>569</b>	<b>35</b>	<b>8</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	8	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	11	—	N	N
Other employees .....	X	X	X	24	—	N	N
<b>Professional service organizations</b> .....	<b>165</b>	<b>63 527</b>	<b>31 649</b>	<b>991</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	184	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	150	—	N	N
Other employees .....	X	X	X	653	—	N	N
<b>NEBRASKA</b>							
<b>Total</b> .....	<b>754</b>	<b>252 505</b>	<b>94 053</b>	<b>3 814</b>	<b>481</b>	<b>65.7</b>	<b>65.2</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	479	481	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	15	—	N	N
Other health practitioners .....	X	X	X	766	—	N	N
Other employees .....	X	X	X	2 542	—	N	N
<b>Sole practitioners</b> .....	<b>396</b>	<b>101 523</b>	<b>22 874</b>	<b>1 543</b>	<b>396</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	11	396	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	346	—	N	N
Other employees .....	X	X	X	1 186	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEBRASKA—Con.</b>							
<b>Partnerships</b> .....	<b>37</b>	<b>15 350</b>	<b>4 150</b>	<b>220</b>	<b>85</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	22	85	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	44	—	N	N
Other employees .....	X	X	X	154	—	N	N
<b>Professional service organizations</b> .....	<b>321</b>	<b>135 632</b>	<b>67 029</b>	<b>2 051</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	446	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	15	—	N	N
Other health practitioners .....	X	X	X	376	—	N	N
Other employees .....	X	X	X	1 202	—	N	N
<b>NEVADA</b>							
<b>Total</b> .....	<b>575</b>	<b>328 676</b>	<b>132 864</b>	<b>3 649</b>	<b>222</b>	<b>60.3</b>	<b>71.2</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	495	222	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	674	—	N	N
Other employees .....	X	X	X	2 473	—	N	N
<b>Sole practitioners</b> .....	<b>208</b>	<b>99 527</b>	<b>23 996</b>	<b>1 075</b>	<b>208</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	70	208	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	304	—	N	N
Other employees .....	X	X	X	696	—	N	N
<b>Partnerships</b> .....	<b>10</b>	<b>7 278</b>	<b>2 267</b>	<b>66</b>	<b>14</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2	14	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	9	—	N	N
Other employees .....	X	X	X	53	—	N	N
<b>Professional service organizations</b> .....	<b>357</b>	<b>221 871</b>	<b>106 601</b>	<b>2 508</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	423	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	361	—	N	N
Other employees .....	X	X	X	1 724	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW HAMPSHIRE</b>							
<b>Total</b> .....	<b>533</b>	<b>248 132</b>	<b>97 198</b>	<b>3 266</b>	<b>356</b>	<b>60.2</b>	<b>92.2</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	298	356	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	11	—	N	N
Licensed practical nurses .....	X	X	X	18	—	N	N
Other health practitioners .....	X	X	X	950	—	N	N
Other employees .....	X	X	X	1 989	—	N	N
<b>Sole practitioners</b> .....	<b>331</b>	<b>124 235</b>	<b>31 460</b>	<b>1 633</b>	<b>331</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	55	331	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	12	—	N	N
Other health practitioners .....	X	X	X	510	—	N	N
Other employees .....	X	X	X	1 052	—	N	N
<b>Partnerships</b> .....	<b>15</b>	<b>6 508</b>	<b>1 996</b>	<b>105</b>	<b>25</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	17	25	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	34	—	N	N
Other employees .....	X	X	X	54	—	N	N
<b>Professional service organizations</b> .....	<b>187</b>	<b>117 389</b>	<b>63 742</b>	<b>1 528</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	226	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	406	—	N	N
Other employees .....	X	X	X	883	—	N	N
<b>NEW JERSEY</b>							
<b>Total</b> .....	<b>4 272</b>	<b>1 803 107</b>	<b>679 777</b>	<b>22 908</b>	<b>2 552</b>	<b>71.3</b>	<b>88.5</b>
Physicians .....	X	X	X	28	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2 817	2 550	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	3	—	N	N
Registered nurses .....	X	X	X	96	2	N	N
Licensed practical nurses .....	X	X	X	67	—	N	N
Other health practitioners .....	X	X	X	3 605	—	N	N
Other employees .....	X	X	X	16 290	—	N	N
<b>Sole practitioners</b> .....	<b>2 272</b>	<b>722 583</b>	<b>159 902</b>	<b>8 935</b>	<b>2 272</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	205	2 272	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	726	—	N	N
Other employees .....	X	X	X	7 998	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW JERSEY—Con.</b>							
<b>Partnerships</b> .....	<b>218</b>	<b>120 467</b>	<b>29 756</b>	<b>1 452</b>	<b>280</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	10	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	96	278	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	8	2	N	N
Licensed practical nurses .....	X	X	X	14	—	N	N
Other health practitioners .....	X	X	X	359	—	N	N
Other employees .....	X	X	X	965	—	N	N
<b>Professional service organizations</b> .....	<b>1 782</b>	<b>960 057</b>	<b>490 119</b>	<b>12 521</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	16	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2 516	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	84	—	N	N
Other health practitioners .....	X	X	X	53	—	N	N
Other employees .....	X	X	X	2 520	—	N	N
				7 327	—	N	N
<b>NEW MEXICO</b>							
<b>Total</b> .....	<b>557</b>	<b>232 855</b>	<b>90 629</b>	<b>3 207</b>	<b>266</b>	<b>61.9</b>	<b>57.8</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	368	266	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	13	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	1 042	—	N	N
Other employees .....	X	X	X	1 774	—	N	N
<b>Sole practitioners</b> .....	<b>252</b>	<b>87 601</b>	<b>20 588</b>	<b>1 171</b>	<b>252</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	12	252	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	668	—	N	N
Other employees .....	X	X	X	491	—	N	N
<b>Partnerships</b> .....	<b>10</b>	<b>5 399</b>	<b>1 309</b>	<b>64</b>	<b>14</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	14	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	7	—	N	N
Other employees .....	X	X	X	57	—	N	N
<b>Professional service organizations</b> .....	<b>295</b>	<b>139 855</b>	<b>68 732</b>	<b>1 972</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	356	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	13	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	367	—	N	N
Other employees .....	X	X	X	1 226	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW YORK</b>							
<b>Total</b> .....	<b>8 694</b>	<b>3 365 098</b>	<b>1 094 317</b>	<b>41 912</b>	<b>6 298</b>	<b>45.4</b>	<b>81.3</b>
Physicians .....	X	X	X	58	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	4 833	6 287	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	119	—	N	N
Licensed practical nurses .....	X	X	X	129	—	N	N
Other health practitioners .....	X	X	X	9 284	8	N	N
Other employees .....	X	X	X	27 489	—	N	N
<b>Sole practitioners</b> .....	<b>5 363</b>	<b>1 614 157</b>	<b>337 774</b>	<b>19 769</b>	<b>5 362</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	12	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	882	5 362	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	18	—	N	N
Licensed practical nurses .....	X	X	X	42	—	N	N
Other health practitioners .....	X	X	X	5 177	—	N	N
Other employees .....	X	X	X	13 638	—	N	N
<b>Partnerships</b> .....	<b>596</b>	<b>365 578</b>	<b>87 363</b>	<b>4 243</b>	<b>936</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	23	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	275	925	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	33	—	N	N
Other health practitioners .....	X	X	X	939	8	N	N
Other employees .....	X	X	X	2 973	—	N	N
<b>Professional service organizations</b> .....	<b>2 735</b>	<b>1 385 363</b>	<b>669 180</b>	<b>17 900</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	23	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	3 676	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	101	—	N	N
Licensed practical nurses .....	X	X	X	54	—	N	N
Other health practitioners .....	X	X	X	3 168	—	N	N
Other employees .....	X	X	X	10 878	—	N	N
<b>NORTH CAROLINA</b>							
<b>Total</b> .....	<b>2 323</b>	<b>1 171 773</b>	<b>481 651</b>	<b>14 524</b>	<b>1 192</b>	<b>58.2</b>	<b>84.2</b>
Physicians .....	X	X	X	22	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 717	1 191	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	3	—	N	N
Registered nurses .....	X	X	X	60	—	N	N
Licensed practical nurses .....	X	X	X	58	—	N	N
Other health practitioners .....	X	X	X	3 887	1	N	N
Other employees .....	X	X	X	8 777	—	N	N
<b>Sole practitioners</b> .....	<b>1 104</b>	<b>419 821</b>	<b>105 987</b>	<b>5 285</b>	<b>1 102</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	368	1 102	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	3	—	N	N
Registered nurses .....	X	X	X	8	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	1 427	—	N	N
Other employees .....	X	X	X	3 473	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NORTH CAROLINA—Con.</b>							
<b>Partnerships</b> .....	<b>50</b>	<b>39 654</b>	<b>10 713</b>	<b>448</b>	<b>90</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	7	89	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	135	1	N	N
Other employees .....	X	X	X	303	—	N	N
<b>Professional service organizations</b> .....	<b>1 169</b>	<b>712 298</b>	<b>364 951</b>	<b>8 791</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	16	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 342	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	52	—	N	N
Licensed practical nurses .....	X	X	X	55	—	N	N
Other health practitioners .....	X	X	X	2 325	—	N	N
Other employees .....	X	X	X	5 001	—	N	N
<b>NORTH DAKOTA</b>							
<b>Total</b> .....	<b>246</b>	<b>98 802</b>	<b>37 332</b>	<b>1 376</b>	<b>146</b>	<b>64.1</b>	<b>62.7</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	137	146	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	371	—	N	N
Other employees .....	X	X	X	864	—	N	N
<b>Sole practitioners</b> .....	<b>144</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	D	D	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Partnerships</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	D	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Professional service organizations</b> .....	<b>101</b>	<b>51 560</b>	<b>27 469</b>	<b>736</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	125	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	217	—	N	N
Other employees .....	X	X	X	390	—	N	N

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>OHIO</b>							
<b>Total</b> .....	<b>4 519</b>	<b>1 778 689</b>	<b>710 816</b>	<b>26 239</b>	<b>2 447</b>	<b>62.3</b>	<b>72.5</b>
Physicians .....	X	X	X	13	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	4 025	2 446	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	5	—	N	N
Registered nurses .....	X	X	X	90	—	N	N
Licensed practical nurses .....	X	X	X	85	—	N	N
Other health practitioners .....	X	X	X	5 583	—	N	N
Other employees .....	X	X	X	16 438	1	N	N
<b>Sole practitioners</b> .....	<b>2 298</b>	<b>669 334</b>	<b>154 893</b>	<b>9 776</b>	<b>2 298</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	233	2 298	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	23	—	N	N
Licensed practical nurses .....	X	X	X	9	—	N	N
Other health practitioners .....	X	X	X	2 228	—	N	N
Other employees .....	X	X	X	7 281	—	N	N
<b>Partnerships</b> .....	<b>94</b>	<b>57 778</b>	<b>14 733</b>	<b>790</b>	<b>149</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	46	148	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	242	—	N	N
Other employees .....	X	X	X	502	1	N	N
<b>Professional service organizations</b> .....	<b>2 127</b>	<b>1 051 577</b>	<b>541 190</b>	<b>15 673</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	11	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	3 746	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	5	—	N	N
Registered nurses .....	X	X	X	67	—	N	N
Licensed practical nurses .....	X	X	X	76	—	N	N
Other health practitioners .....	X	X	X	3 113	—	N	N
Other employees .....	X	X	X	8 655	—	N	N
<b>OKLAHOMA</b>							
<b>Total</b> .....	<b>1 268</b>	<b>455 446</b>	<b>164 540</b>	<b>6 461</b>	<b>662</b>	<b>90.1</b>	<b>99.6</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	803	662	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	1 232	—	N	N
Other employees .....	X	X	X	4 419	—	N	N
<b>Sole practitioners</b> .....	<b>636</b>	<b>182 041</b>	<b>41 734</b>	<b>2 516</b>	<b>636</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	27	636	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	600	—	N	N
Other employees .....	X	X	X	1 888	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>OKLAHOMA—Con.</b>							
<b>Partnerships</b> .....	<b>14</b>	<b>12 021</b>	<b>2 553</b>	<b>117</b>	<b>26</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	6	26	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	28	—	N	N
Other employees .....	X	X	X	83	—	N	N
<b>Professional service organizations</b> .....	<b>618</b>	<b>261 384</b>	<b>120 253</b>	<b>3 828</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	770	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	604	—	N	N
Other employees .....	X	X	X	2 448	—	N	N
<b>OREGON</b>							
<b>Total</b> .....	<b>1 680</b>	<b>810 438</b>	<b>298 162</b>	<b>10 227</b>	<b>1 019</b>	<b>63.3</b>	<b>100.0</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	3	—	N	N
Dentists .....	X	X	X	939	1 019	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	19	—	N	N
Licensed practical nurses .....	X	X	X	14	—	N	N
Other health practitioners .....	X	X	X	3 033	—	N	N
Other employees .....	X	X	X	6 214	—	N	N
<b>Sole practitioners</b> .....	<b>932</b>	<b>358 166</b>	<b>87 253</b>	<b>4 630</b>	<b>932</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	3	—	N	N
Dentists .....	X	X	X	75	932	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	1 809	—	N	N
Other employees .....	X	X	X	2 739	—	N	N
<b>Partnerships</b> .....	<b>32</b>	<b>25 154</b>	<b>6 661</b>	<b>287</b>	<b>87</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2	87	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	75	—	N	N
Other employees .....	X	X	X	210	—	N	N
<b>Professional service organizations</b> .....	<b>716</b>	<b>427 118</b>	<b>204 248</b>	<b>5 310</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	862	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	17	—	N	N
Licensed practical nurses .....	X	X	X	14	—	N	N
Other health practitioners .....	X	X	X	1 149	—	N	N
Other employees .....	X	X	X	3 265	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>PENNSYLVANIA</b>							
<b>Total</b> .....	<b>5 433</b>	<b>2 040 175</b>	<b>735 553</b>	<b>29 121</b>	<b>3 607</b>	<b>73.8</b>	<b>87.9</b>
Physicians .....	X	X	X	6	2	N	N
Osteopathic physicians .....	X	X	X	5	—	N	N
Dentists .....	X	X	X	3 108	3 605	N	N
Chiropractors .....	X	X	X	3	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	6	—	N	N
Registered nurses .....	X	X	X	202	—	N	N
Licensed practical nurses .....	X	X	X	171	—	N	N
Other health practitioners .....	X	X	X	6 654	—	N	N
Other employees .....	X	X	X	18 966	—	N	N
<b>Sole practitioners</b> .....	<b>3 284</b>	<b>929 179</b>	<b>206 491</b>	<b>13 315</b>	<b>3 284</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	285	3 284	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	105	—	N	N
Licensed practical nurses .....	X	X	X	115	—	N	N
Other health practitioners .....	X	X	X	2 827	—	N	N
Other employees .....	X	X	X	9 983	—	N	N
<b>Partnerships</b> .....	<b>215</b>	<b>127 617</b>	<b>31 163</b>	<b>1 637</b>	<b>323</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	2	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	95	321	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	499	—	N	N
Other employees .....	X	X	X	1 043	—	N	N
<b>Professional service organizations</b> .....	<b>1 934</b>	<b>983 379</b>	<b>497 899</b>	<b>14 169</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	6	—	N	N
Osteopathic physicians .....	X	X	X	5	—	N	N
Dentists .....	X	X	X	2 728	—	N	N
Chiropractors .....	X	X	X	3	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	6	—	N	N
Registered nurses .....	X	X	X	97	—	N	N
Licensed practical nurses .....	X	X	X	56	—	N	N
Other health practitioners .....	X	X	X	3 328	—	N	N
Other employees .....	X	X	X	7 940	—	N	N
<b>RHODE ISLAND</b>							
<b>Total</b> .....	<b>410</b>	<b>193 380</b>	<b>71 294</b>	<b>2 596</b>	<b>250</b>	<b>61.5</b>	<b>68.5</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	287	250	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	612	—	N	N
Other employees .....	X	X	X	1 695	—	N	N
<b>Sole practitioners</b> .....	<b>223</b>	<b>76 775</b>	<b>18 227</b>	<b>1 017</b>	<b>223</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	21	223	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	199	—	N	N
Other employees .....	X	X	X	797	—	N	N

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<b>RHODE ISLAND—Con.</b>							
<b>Partnerships</b> .....	<b>16</b>	<b>10 280</b>	<b>2 597</b>	<b>133</b>	<b>27</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	10	27	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	52	—	N	N
Other employees .....	X	X	X	71	—	N	N
<b>Professional service organizations</b> .....	<b>171</b>	<b>106 325</b>	<b>50 470</b>	<b>1 446</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	256	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	361	—	N	N
Other employees .....	X	X	X	827	—	N	N
<b>SOUTH CAROLINA</b>							
<b>Total</b> .....	<b>1 216</b>	<b>531 705</b>	<b>213 619</b>	<b>7 219</b>	<b>660</b>	<b>69.3</b>	<b>82.9</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	691	660	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	3	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	27	—	N	N
Licensed practical nurses .....	X	X	X	18	—	N	N
Other health practitioners .....	X	X	X	1 722	—	N	N
Other employees .....	X	X	X	4 756	—	N	N
<b>Sole practitioners</b> .....	<b>616</b>	<b>206 094</b>	<b>50 250</b>	<b>2 779</b>	<b>616</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	41	616	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	647	—	N	N
Other employees .....	X	X	X	2 082	—	N	N
<b>Partnerships</b> .....	<b>27</b>	<b>15 009</b>	<b>3 947</b>	<b>187</b>	<b>44</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	3	44	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	57	—	N	N
Other employees .....	X	X	X	119	—	N	N
<b>Professional service organizations</b> .....	<b>573</b>	<b>310 602</b>	<b>159 422</b>	<b>4 253</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	647	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	3	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	23	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	1 018	—	N	N
Other employees .....	X	X	X	2 555	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>SOUTH DAKOTA</b>							
<b>Total</b> .....	<b>267</b>	<b>109 481</b>	<b>37 073</b>	<b>1 555</b>	<b>190</b>	<b>77.0</b>	<b>79.9</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	133	190	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	370	—	N	N
Other employees .....	X	X	X	1 047	—	N	N
<b>Sole practitioners</b> .....	<b>167</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	D	D	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	D	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Partnerships</b> .....	<b>12</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	D	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Professional service organizations</b> .....	<b>88</b>	<b>45 681</b>	<b>22 388</b>	<b>644</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	124	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	152	—	N	N
Other employees .....	X	X	X	366	—	N	N
<b>TENNESSEE</b>							
<b>Total</b> .....	<b>2 050</b>	<b>813 990</b>	<b>281 825</b>	<b>10 806</b>	<b>1 682</b>	<b>71.4</b>	<b>91.0</b>
Physicians .....	X	X	X	19	—	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	872	1 682	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	8	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	19	—	N	N
Licensed practical nurses .....	X	X	X	22	—	N	N
Other health practitioners .....	X	X	X	2 769	—	N	N
Other employees .....	X	X	X	7 096	—	N	N
<b>Sole practitioners</b> .....	<b>1 374</b>	<b>464 717</b>	<b>112 185</b>	<b>6 097</b>	<b>1 374</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	129	1 374	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	1 565	—	N	N
Other employees .....	X	X	X	4 401	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>TENNESSEE—Con.</b>							
<b>Partnerships</b> .....	<b>67</b>	<b>40 870</b>	<b>9 469</b>	<b>504</b>	<b>308</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	9	308	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	209	—	N	N
Other employees .....	X	X	X	270	—	N	N
<b>Professional service organizations</b> .....	<b>609</b>	<b>308 403</b>	<b>160 171</b>	<b>4 205</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	19	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	734	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	16	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	995	—	N	N
Other employees .....	X	X	X	2 425	—	N	N
<b>TEXAS</b>							
<b>Total</b> .....	<b>6 691</b>	<b>2 811 112</b>	<b>1 036 827</b>	<b>35 291</b>	<b>4 613</b>	<b>47.0</b>	<b>47.9</b>
Physicians .....	X	X	X	18	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	4 928	4 610	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	3	—	N	N
Registered nurses .....	X	X	X	64	—	N	N
Licensed practical nurses .....	X	X	X	82	—	N	N
Other health practitioners .....	X	X	X	6 445	3	N	N
Other employees .....	X	X	X	23 751	—	N	N
<b>Sole practitioners</b> .....	<b>3 720</b>	<b>1 225 476</b>	<b>281 984</b>	<b>15 253</b>	<b>3 718</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	6	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	548	3 718	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	15	—	N	N
Licensed practical nurses .....	X	X	X	18	—	N	N
Other health practitioners .....	X	X	X	3 638	—	N	N
Other employees .....	X	X	X	11 028	—	N	N
<b>Partnerships</b> .....	<b>157</b>	<b>110 890</b>	<b>24 549</b>	<b>1 175</b>	<b>895</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	59	892	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	12	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	176	3	N	N
Other employees .....	X	X	X	928	—	N	N
<b>Professional service organizations</b> .....	<b>2 814</b>	<b>1 474 746</b>	<b>730 294</b>	<b>18 863</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	12	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	4 321	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	3	—	N	N
Registered nurses .....	X	X	X	37	—	N	N
Licensed practical nurses .....	X	X	X	64	—	N	N
Other health practitioners .....	X	X	X	2 631	—	N	N
Other employees .....	X	X	X	11 795	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>UTAH</b>							
<b>Total</b> .....	<b>1 088</b>	<b>402 171</b>	<b>135 832</b>	<b>5 904</b>	<b>643</b>	<b>52.6</b>	<b>77.4</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	635	643	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	55	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	1 103	—	N	N
Other employees .....	X	X	X	4 095	—	N	N
<b>Sole practitioners</b> .....	<b>525</b>	<b>159 557</b>	<b>30 881</b>	<b>2 275</b>	<b>525</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	46	525	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	558	—	N	N
Other employees .....	X	X	X	1 665	—	N	N
<b>Partnerships</b> .....	<b>40</b>	<b>22 073</b>	<b>6 119</b>	<b>282</b>	<b>118</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	6	118	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	57	—	N	N
Other employees .....	X	X	X	219	—	N	N
<b>Professional service organizations</b> .....	<b>523</b>	<b>220 541</b>	<b>98 832</b>	<b>3 347</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	583	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	55	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	488	—	N	N
Other employees .....	X	X	X	2 211	—	N	N
<b>VERMONT</b>							
<b>Total</b> .....	<b>256</b>	<b>110 917</b>	<b>42 051</b>	<b>1 635</b>	<b>188</b>	<b>66.8</b>	<b>82.1</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	177	188	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	104	—	N	N
Licensed practical nurses .....	X	X	X	51	—	N	N
Other health practitioners .....	X	X	X	486	—	N	N
Other employees .....	X	X	X	817	—	N	N
<b>Sole practitioners</b> .....	<b>155</b>	<b>50 864</b>	<b>12 409</b>	<b>720</b>	<b>155</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	13	155	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	85	—	N	N
Licensed practical nurses .....	X	X	X	43	—	N	N
Other health practitioners .....	X	X	X	243	—	N	N
Other employees .....	X	X	X	336	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>VERMONT—Con.</b>							
<b>Partnerships</b> .....	<b>15</b>	<b>12 725</b>	<b>4 757</b>	<b>195</b>	<b>33</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	14	33	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	50	—	N	N
Other employees .....	X	X	X	131	—	N	N
<b>Professional service organizations</b> .....	<b>86</b>	<b>47 328</b>	<b>24 885</b>	<b>720</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	150	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	19	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	193	—	N	N
Other employees .....	X	X	X	350	—	N	N
<b>VIRGINIA</b>							
<b>Total</b> .....	<b>2 645</b>	<b>1 135 960</b>	<b>475 043</b>	<b>15 078</b>	<b>1 325</b>	<b>71.3</b>	<b>92.3</b>
Physicians .....	X	X	X	18	—	N	N
Osteopathic physicians .....	X	X	X	13	—	N	N
Dentists .....	X	X	X	1 766	1 324	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	46	—	N	N
Licensed practical nurses .....	X	X	X	33	—	N	N
Other health practitioners .....	X	X	X	4 320	—	N	N
Other employees .....	X	X	X	8 878	1	N	N
<b>Sole practitioners</b> .....	<b>1 240</b>	<b>385 369</b>	<b>93 238</b>	<b>5 069</b>	<b>1 238</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	76	1 238	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	2 410	—	N	N
Other employees .....	X	X	X	2 580	—	N	N
<b>Partnerships</b> .....	<b>63</b>	<b>37 633</b>	<b>10 671</b>	<b>454</b>	<b>87</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	13	—	N	N
Dentists .....	X	X	X	39	86	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	55	—	N	N
Other employees .....	X	X	X	337	1	N	N
<b>Professional service organizations</b> .....	<b>1 342</b>	<b>712 958</b>	<b>371 134</b>	<b>9 555</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	17	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 651	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	44	—	N	N
Licensed practical nurses .....	X	X	X	25	—	N	N
Other health practitioners .....	X	X	X	1 855	—	N	N
Other employees .....	X	X	X	5 961	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>WASHINGTON</b>							
<b>Total</b> .....	<b>2 827</b>	<b>1 554 248</b>	<b>588 390</b>	<b>18 772</b>	<b>1 659</b>	<b>76.5</b>	<b>86.6</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 742	1 659	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	1	—	N	N
Registered nurses .....	X	X	X	29	—	N	N
Licensed practical nurses .....	X	X	X	16	—	N	N
Other health practitioners .....	X	X	X	4 973	—	N	N
Other employees .....	X	X	X	12 008	—	N	N
<b>Sole practitioners</b> .....	<b>1 583</b>	<b>733 169</b>	<b>188 332</b>	<b>8 752</b>	<b>1 583</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	231	1 583	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	2 374	—	N	N
Other employees .....	X	X	X	6 139	—	N	N
<b>Partnerships</b> .....	<b>50</b>	<b>37 605</b>	<b>10 799</b>	<b>456</b>	<b>76</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	17	76	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	138	—	N	N
Other employees .....	X	X	X	301	—	N	N
<b>Professional service organizations</b> .....	<b>1 194</b>	<b>783 474</b>	<b>389 259</b>	<b>9 564</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 494	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	28	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	2 461	—	N	N
Other employees .....	X	X	X	5 568	—	N	N
<b>WEST VIRGINIA</b>							
<b>Total</b> .....	<b>588</b>	<b>200 351</b>	<b>62 076</b>	<b>3 082</b>	<b>443</b>	<b>57.2</b>	<b>80.9</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	310	443	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	23	—	N	N
Other health practitioners .....	X	X	X	638	—	N	N
Other employees .....	X	X	X	2 104	—	N	N
<b>Sole practitioners</b> .....	<b>413</b>	<b>121 459</b>	<b>26 729</b>	<b>1 816</b>	<b>413</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	36	413	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	442	—	N	N
Other employees .....	X	X	X	1 334	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>WEST VIRGINIA—Con.</b>							
<b>Partnerships</b> .....	<b>20</b>	<b>8 742</b>	<b>2 071</b>	<b>115</b>	<b>30</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	7	30	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	41	—	N	N
Other employees .....	X	X	X	66	—	N	N
<b>Professional service organizations</b> .....	<b>155</b>	<b>70 150</b>	<b>33 276</b>	<b>1 151</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	267	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	21	—	N	N
Other health practitioners .....	X	X	X	155	—	N	N
Other employees .....	X	X	X	704	—	N	N
<b>WISCONSIN</b>							
<b>Total</b> .....	<b>2 203</b>	<b>979 157</b>	<b>424 769</b>	<b>14 366</b>	<b>1 113</b>	<b>61.5</b>	<b>100.0</b>
Physicians .....	X	X	X	23	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2 237	1 113	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	9	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	66	—	N	N
Licensed practical nurses .....	X	X	X	31	—	N	N
Other health practitioners .....	X	X	X	2 928	—	N	N
Other employees .....	X	X	X	9 070	—	N	N
<b>Sole practitioners</b> .....	<b>1 021</b>	<b>298 508</b>	<b>69 029</b>	<b>4 493</b>	<b>1 021</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	14	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	324	1 021	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	32	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	1 258	—	N	N
Other employees .....	X	X	X	2 865	—	N	N
<b>Partnerships</b> .....	<b>60</b>	<b>34 358</b>	<b>10 033</b>	<b>520</b>	<b>92</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	33	92	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	138	—	N	N
Other employees .....	X	X	X	342	—	N	N
<b>Professional service organizations</b> .....	<b>1 122</b>	<b>646 291</b>	<b>345 707</b>	<b>9 353</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	9	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	1 880	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	9	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	27	—	N	N
Licensed practical nurses .....	X	X	X	31	—	N	N
Other health practitioners .....	X	X	X	1 532	—	N	N
Other employees .....	X	X	X	5 863	—	N	N

See footnotes at end of table.

**Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>WYOMING</b>							
<b>Total</b> .....	<b>209</b>	<b>69 332</b>	<b>24 789</b>	<b>1 099</b>	<b>126</b>	<b>65.6</b>	<b>100.0</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	113	126	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	218	—	N	N
Other employees .....	X	X	X	763	—	N	N
<b>Sole practitioners</b> .....	<b>121</b>	<b>33 155</b>	<b>7 980</b>	<b>552</b>	<b>121</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	26	121	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	109	—	N	N
Other employees .....	X	X	X	417	—	N	N
<b>Partnerships</b> .....	<b>4</b>	<b>2 448</b>	<b>489</b>	<b>23</b>	<b>5</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	5	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	23	—	N	N
<b>Professional service organizations</b> .....	<b>84</b>	<b>33 729</b>	<b>16 320</b>	<b>524</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	87	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	109	—	N	N
Other employees .....	X	X	X	323	—	N	N

<sup>1</sup>Number represents personnel for pay period including March 12.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>UNITED STATES</b>							
<b>Total</b> .....	<b>88 886</b>	<b>28 282 299</b>	<b>10 456 729</b>	<b>406 589</b>	<b>48 377</b>	<b>63.9</b>	<b>60.2</b>
Physicians .....	X	X	X	1 453	69	N	N
Osteopathic physicians .....	X	X	X	96	10	N	N
Dentists .....	X	X	X	69	6	N	N
Chiropractors .....	X	X	X	30 428	19 556	N	N
Podiatrists .....	X	X	X	8 315	4 741	N	N
Optometrists .....	X	X	X	21 728	14 264	N	N
Mental health practitioners .....	X	X	X	22 510	3 113	N	N
Therapists & audiologists .....	X	X	X	96 182	4 234	N	N
Registered nurses .....	X	X	X	6 119	1 184	N	N
Licensed practical nurses .....	X	X	X	2 040	14	N	N
Other health practitioners .....	X	X	X	25 246	415	N	N
Other employees .....	X	X	X	192 403	771	N	N
<b>Sole practitioners</b> .....	<b>38 293</b>	<b>7 736 828</b>	<b>1 399 873</b>	<b>101 003</b>	<b>38 255</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	109	5	N	N
Osteopathic physicians .....	X	X	X	4	2	N	N
Dentists .....	X	X	X	10	—	N	N
Chiropractors .....	X	X	X	10 918	16 526	N	N
Podiatrists .....	X	X	X	2 194	3 851	N	N
Optometrists .....	X	X	X	7 218	10 715	N	N
Mental health practitioners .....	X	X	X	1 862	2 283	N	N
Therapists & audiologists .....	X	X	X	11 018	3 471	N	N
Registered nurses .....	X	X	X	1 073	1 141	N	N
Licensed practical nurses .....	X	X	X	309	—	N	N
Other health practitioners .....	X	X	X	3 392	256	N	N
Other employees .....	X	X	X	62 896	5	N	N
<b>Partnerships</b> .....	<b>4 284</b>	<b>1 746 485</b>	<b>469 477</b>	<b>22 890</b>	<b>10 122</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	67	64	N	N
Osteopathic physicians .....	X	X	X	29	8	N	N
Dentists .....	X	X	X	4	6	N	N
Chiropractors .....	X	X	X	1 353	3 030	N	N
Podiatrists .....	X	X	X	257	890	N	N
Optometrists .....	X	X	X	1 869	3 549	N	N
Mental health practitioners .....	X	X	X	423	830	N	N
Therapists & audiologists .....	X	X	X	3 983	763	N	N
Registered nurses .....	X	X	X	231	43	N	N
Licensed practical nurses .....	X	X	X	143	14	N	N
Other health practitioners .....	X	X	X	2 001	159	N	N
Other employees .....	X	X	X	12 530	766	N	N
<b>Professional service organizations</b> .....	<b>46 309</b>	<b>18 798 986</b>	<b>8 587 379</b>	<b>282 696</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1 277	—	N	N
Osteopathic physicians .....	X	X	X	63	—	N	N
Dentists .....	X	X	X	55	—	N	N
Chiropractors .....	X	X	X	18 157	—	N	N
Podiatrists .....	X	X	X	5 864	—	N	N
Optometrists .....	X	X	X	12 641	—	N	N
Mental health practitioners .....	X	X	X	20 225	—	N	N
Therapists & audiologists .....	X	X	X	81 181	—	N	N
Registered nurses .....	X	X	X	4 815	—	N	N
Licensed practical nurses .....	X	X	X	1 588	—	N	N
Other health practitioners .....	X	X	X	19 853	—	N	N
Other employees .....	X	X	X	116 977	—	N	N
<b>ALABAMA</b>							
<b>Total</b> .....	<b>936</b>	<b>344 972</b>	<b>148 890</b>	<b>5 347</b>	<b>619</b>	<b>50.1</b>	<b>36.1</b>
Physicians .....	X	X	X	16	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	354	360	N	N
Podiatrists .....	X	X	X	89	49	N	N
Optometrists .....	X	X	X	170	133	N	N
Mental health practitioners .....	X	X	X	173	73	N	N
Therapists & audiologists .....	X	X	X	1 401	4	N	N
Registered nurses .....	X	X	X	54	—	N	N
Licensed practical nurses .....	X	X	X	38	—	N	N
Other health practitioners .....	X	X	X	852	—	N	N
Other employees .....	X	X	X	2 200	—	N	N
<b>Sole practitioners</b> .....	<b>405</b>	<b>76 021</b>	<b>13 324</b>	<b>1 051</b>	<b>405</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	122	217	N	N
Podiatrists .....	X	X	X	24	49	N	N
Optometrists .....	X	X	X	39	133	N	N
Mental health practitioners .....	X	X	X	136	2	N	N
Therapists & audiologists .....	X	X	X	41	4	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	24	—	N	N
Other health practitioners .....	X	X	X	141	—	N	N
Other employees .....	X	X	X	524	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ALABAMA—Con.</b>							
<b>Partnerships</b> .....	<b>41</b>	<b>27 914</b>	<b>13 936</b>	<b>464</b>	<b>214</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	11	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	57	143	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	71	N	N
Therapists & audiologists .....	X	X	X	68	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	68	—	N	N
Other employees .....	X	X	X	260	—	N	N
<b>Professional service organizations</b> .....	<b>490</b>	<b>241 037</b>	<b>121 630</b>	<b>3 832</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	175	—	N	N
Podiatrists .....	X	X	X	65	—	N	N
Optometrists .....	X	X	X	131	—	N	N
Mental health practitioners .....	X	X	X	37	—	N	N
Therapists & audiologists .....	X	X	X	1 292	—	N	N
Registered nurses .....	X	X	X	54	—	N	N
Licensed practical nurses .....	X	X	X	14	—	N	N
Other health practitioners .....	X	X	X	643	—	N	N
Other employees .....	X	X	X	1 416	—	N	N
<b>ALASKA</b>							
<b>Total</b> .....	<b>232</b>	<b>66 874</b>	<b>22 618</b>	<b>812</b>	<b>127</b>	<b>62.5</b>	<b>25.1</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	96	26	N	N
Podiatrists .....	X	X	X	22	9	N	N
Optometrists .....	X	X	X	48	22	N	N
Mental health practitioners .....	X	X	X	42	24	N	N
Therapists & audiologists .....	X	X	X	55	14	N	N
Registered nurses .....	X	X	X	16	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	51	31	N	N
Other employees .....	X	X	X	478	1	N	N
<b>Sole practitioners</b> .....	<b>111</b>	<b>26 215</b>	<b>4 330</b>	<b>268</b>	<b>111</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	8	21	N	N
Podiatrists .....	X	X	X	22	8	N	N
Optometrists .....	X	X	X	18	15	N	N
Mental health practitioners .....	X	X	X	11	23	N	N
Therapists & audiologists .....	X	X	X	8	13	N	N
Registered nurses .....	X	X	X	10	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	8	31	N	N
Other employees .....	X	X	X	180	—	N	N
<b>Partnerships</b> .....	<b>11</b>	<b>5 343</b>	<b>1 361</b>	<b>37</b>	<b>16</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	5	N	N
Podiatrists .....	X	X	X	—	1	N	N
Optometrists .....	X	X	X	3	7	N	N
Mental health practitioners .....	X	X	X	1	1	N	N
Therapists & audiologists .....	X	X	X	6	1	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	3	—	N	N
Other employees .....	X	X	X	22	1	N	N
<b>Professional service organizations</b> .....	<b>110</b>	<b>35 316</b>	<b>16 927</b>	<b>507</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	86	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	27	—	N	N
Mental health practitioners .....	X	X	X	30	—	N	N
Therapists & audiologists .....	X	X	X	41	—	N	N
Registered nurses .....	X	X	X	6	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	40	—	N	N
Other employees .....	X	X	X	276	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ARIZONA</b>							
<b>Total</b> .....	<b>1 758</b>	<b>460 348</b>	<b>167 511</b>	<b>6 555</b>	<b>698</b>	<b>59.7</b>	<b>53.8</b>
Physicians .....	X	X	X	43	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	687	454	N	N
Podiatrists .....	X	X	X	163	63	N	N
Optometrists .....	X	X	X	242	173	N	N
Mental health practitioners .....	X	X	X	508	—	N	N
Therapists & audiologists .....	X	X	X	1 527	4	N	N
Registered nurses .....	X	X	X	29	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	288	4	N	N
Other employees .....	X	X	X	3 066	—	N	N
<b>Sole practitioners</b> .....	<b>555</b>	<b>102 534</b>	<b>17 524</b>	<b>1 369</b>	<b>555</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	281	372	N	N
Podiatrists .....	X	X	X	38	2	N	N
Optometrists .....	X	X	X	85	173	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	1	4	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	26	4	N	N
Other employees .....	X	X	X	938	—	N	N
<b>Partnerships</b> .....	<b>122</b>	<b>31 161</b>	<b>7 648</b>	<b>367</b>	<b>143</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	54	82	N	N
Podiatrists .....	X	X	X	—	61	N	N
Optometrists .....	X	X	X	10	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	138	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	17	—	N	N
Other employees .....	X	X	X	145	—	N	N
<b>Professional service organizations</b> .....	<b>1 081</b>	<b>326 653</b>	<b>142 339</b>	<b>4 819</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	40	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	352	—	N	N
Podiatrists .....	X	X	X	125	—	N	N
Optometrists .....	X	X	X	147	—	N	N
Mental health practitioners .....	X	X	X	508	—	N	N
Therapists & audiologists .....	X	X	X	1 388	—	N	N
Registered nurses .....	X	X	X	29	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	245	—	N	N
Other employees .....	X	X	X	1 983	—	N	N
<b>ARKANSAS</b>							
<b>Total</b> .....	<b>790</b>	<b>253 669</b>	<b>101 114</b>	<b>3 669</b>	<b>355</b>	<b>58.2</b>	<b>61.6</b>
Physicians .....	X	X	X	—	12	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	478	98	N	N
Podiatrists .....	X	X	X	56	13	N	N
Optometrists .....	X	X	X	144	166	N	N
Mental health practitioners .....	X	X	X	102	5	N	N
Therapists & audiologists .....	X	X	X	969	61	N	N
Registered nurses .....	X	X	X	27	—	N	N
Licensed practical nurses .....	X	X	X	19	—	N	N
Other health practitioners .....	X	X	X	232	—	N	N
Other employees .....	X	X	X	1 642	—	N	N
<b>Sole practitioners</b> .....	<b>304</b>	<b>56 150</b>	<b>8 943</b>	<b>759</b>	<b>304</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	235	93	N	N
Podiatrists .....	X	X	X	19	13	N	N
Optometrists .....	X	X	X	2	144	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	61	54	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	27	—	N	N
Other employees .....	X	X	X	415	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ARKANSAS—Con.</b>							
<b>Partnerships</b> .....	<b>32</b>	<b>15 810</b>	<b>3 396</b>	<b>169</b>	<b>51</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	12	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	5	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	1	22	N	N
Mental health practitioners .....	X	X	X	—	5	N	N
Therapists & audiologists .....	X	X	X	16	7	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	25	—	N	N
Other employees .....	X	X	X	114	—	N	N
<b>Professional service organizations</b> .....	<b>454</b>	<b>181 709</b>	<b>88 775</b>	<b>2 741</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	243	—	N	N
Optometrists .....	X	X	X	37	—	N	N
Mental health practitioners .....	X	X	X	141	—	N	N
Therapists & audiologists .....	X	X	X	102	—	N	N
Registered nurses .....	X	X	X	892	—	N	N
Licensed practical nurses .....	X	X	X	20	—	N	N
Other health practitioners .....	X	X	X	13	—	N	N
Other employees .....	X	X	X	180	—	N	N
				1 113	—	N	N
<b>CALIFORNIA</b>							
<b>Total</b> .....	<b>11 671</b>	<b>3 455 953</b>	<b>1 103 039</b>	<b>47 021</b>	<b>8 676</b>	<b>70.1</b>	<b>84.0</b>
Physicians .....	X	X	X	113	16	N	N
Osteopathic physicians .....	X	X	X	7	—	N	N
Dentists .....	X	X	X	7	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2 239	2 497	N	N
Optometrists .....	X	X	X	717	614	N	N
Mental health practitioners .....	X	X	X	1 953	3 400	N	N
Therapists & audiologists .....	X	X	X	2 132	28	N	N
Registered nurses .....	X	X	X	16 777	2 029	N	N
Licensed practical nurses .....	X	X	X	244	4	N	N
Other health practitioners .....	X	X	X	31	—	N	N
Other employees .....	X	X	X	2 296	33	N	N
				20 505	55	N	N
<b>Sole practitioners</b> .....	<b>7 288</b>	<b>1 467 487</b>	<b>272 416</b>	<b>18 885</b>	<b>7 284</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	4	N	N
Osteopathic physicians .....	X	X	X	3	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1 042	2 413	N	N
Optometrists .....	X	X	X	224	592	N	N
Mental health practitioners .....	X	X	X	599	2 259	N	N
Therapists & audiologists .....	X	X	X	24	28	N	N
Registered nurses .....	X	X	X	7 873	1 958	N	N
Licensed practical nurses .....	X	X	X	1	4	N	N
Other health practitioners .....	X	X	X	1	—	N	N
Other employees .....	X	X	X	294	26	N	N
				8 824	—	N	N
<b>Partnerships</b> .....	<b>657</b>	<b>252 070</b>	<b>61 215</b>	<b>3 393</b>	<b>1 392</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	12	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	73	84	N	N
Podiatrists .....	X	X	X	7	22	N	N
Optometrists .....	X	X	X	343	1 141	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	761	71	N	N
Registered nurses .....	X	X	X	25	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	86	7	N	N
Other employees .....	X	X	X	2 091	55	N	N
<b>Professional service organizations</b> .....	<b>3 726</b>	<b>1 736 396</b>	<b>769 408</b>	<b>24 743</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	113	—	N	N
Osteopathic physicians .....	X	X	X	4	—	N	N
Dentists .....	X	X	X	7	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1 124	—	N	N
Optometrists .....	X	X	X	486	—	N	N
Mental health practitioners .....	X	X	X	1 011	—	N	N
Therapists & audiologists .....	X	X	X	2 106	—	N	N
Registered nurses .....	X	X	X	8 143	—	N	N
Licensed practical nurses .....	X	X	X	218	—	N	N
Other health practitioners .....	X	X	X	25	—	N	N
Other employees .....	X	X	X	1 916	—	N	N
				9 590	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>COLORADO</b>							
<b>Total</b> .....	<b>1 829</b>	<b>485 262</b>	<b>180 748</b>	<b>6 850</b>	<b>671</b>	<b>65.7</b>	<b>53.6</b>
Physicians .....	X	X	X	12	—	N	N
Osteopathic physicians .....	X	X	X	1	2	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	669	394	N	N
Podiatrists .....	X	X	X	102	36	N	N
Optometrists .....	X	X	X	262	131	N	N
Mental health practitioners .....	X	X	X	757	72	N	N
Therapists & audiologists .....	X	X	X	1 069	25	N	N
Registered nurses .....	X	X	X	117	—	N	N
Licensed practical nurses .....	X	X	X	49	—	N	N
Other health practitioners .....	X	X	X	557	—	N	N
Other employees .....	X	X	X	3 255	11	N	N
<b>Sole practitioners</b> .....	<b>599</b>	<b>104 568</b>	<b>17 896</b>	<b>1 295</b>	<b>597</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	1	2	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	299	374	N	N
Podiatrists .....	X	X	X	—	30	N	N
Optometrists .....	X	X	X	22	108	N	N
Mental health practitioners .....	X	X	X	73	72	N	N
Therapists & audiologists .....	X	X	X	46	11	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	30	—	N	N
Other employees .....	X	X	X	821	—	N	N
<b>Partnerships</b> .....	<b>82</b>	<b>31 147</b>	<b>6 738</b>	<b>285</b>	<b>74</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	15	20	N	N
Podiatrists .....	X	X	X	—	6	N	N
Optometrists .....	X	X	X	—	23	N	N
Mental health practitioners .....	X	X	X	13	—	N	N
Therapists & audiologists .....	X	X	X	31	14	N	N
Registered nurses .....	X	X	X	28	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	91	—	N	N
Other employees .....	X	X	X	96	11	N	N
<b>Professional service organizations</b> .....	<b>1 148</b>	<b>349 547</b>	<b>156 114</b>	<b>5 270</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	8	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	355	—	N	N
Podiatrists .....	X	X	X	102	—	N	N
Optometrists .....	X	X	X	240	—	N	N
Mental health practitioners .....	X	X	X	671	—	N	N
Therapists & audiologists .....	X	X	X	992	—	N	N
Registered nurses .....	X	X	X	88	—	N	N
Licensed practical nurses .....	X	X	X	40	—	N	N
Other health practitioners .....	X	X	X	436	—	N	N
Other employees .....	X	X	X	2 338	—	N	N
<b>CONNECTICUT</b>							
<b>Total</b> .....	<b>1 183</b>	<b>525 313</b>	<b>169 785</b>	<b>5 845</b>	<b>732</b>	<b>66.6</b>	<b>76.2</b>
Physicians .....	X	X	X	6	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	391	157	N	N
Podiatrists .....	X	X	X	196	81	N	N
Optometrists .....	X	X	X	323	183	N	N
Mental health practitioners .....	X	X	X	144	21	N	N
Therapists & audiologists .....	X	X	X	1 969	267	N	N
Registered nurses .....	X	X	X	44	—	N	N
Licensed practical nurses .....	X	X	X	10	—	N	N
Other health practitioners .....	X	X	X	521	1	N	N
Other employees .....	X	X	X	2 239	22	N	N
<b>Sole practitioners</b> .....	<b>601</b>	<b>147 361</b>	<b>27 944</b>	<b>1 702</b>	<b>598</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	184	128	N	N
Podiatrists .....	X	X	X	15	61	N	N
Optometrists .....	X	X	X	185	165	N	N
Mental health practitioners .....	X	X	X	3	3	N	N
Therapists & audiologists .....	X	X	X	391	240	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	196	1	N	N
Other employees .....	X	X	X	724	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>CONNECTICUT—Con.</b>							
<b>Partnerships</b> .....	<b>107</b>	<b>42 370</b>	<b>12 992</b>	<b>577</b>	<b>134</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	16	29	N	N
Podiatrists .....	X	X	X	33	20	N	N
Optometrists .....	X	X	X	36	18	N	N
Mental health practitioners .....	X	X	X	34	18	N	N
Therapists & audiologists .....	X	X	X	243	27	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	5	—	N	N
Other employees .....	X	X	X	199	22	N	N
<b>Professional service organizations</b> .....	<b>475</b>	<b>335 582</b>	<b>128 849</b>	<b>3 566</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	191	—	N	N
Podiatrists .....	X	X	X	148	—	N	N
Optometrists .....	X	X	X	102	—	N	N
Mental health practitioners .....	X	X	X	107	—	N	N
Therapists & audiologists .....	X	X	X	1 335	—	N	N
Registered nurses .....	X	X	X	38	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	320	—	N	N
Other employees .....	X	X	X	1 316	—	N	N
<b>DELAWARE</b>							
<b>Total</b> .....	<b>241</b>	<b>79 917</b>	<b>30 763</b>	<b>1 105</b>	<b>82</b>	<b>65.4</b>	<b>48.7</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	101	26	N	N
Podiatrists .....	X	X	X	23	25	N	N
Optometrists .....	X	X	X	50	31	N	N
Mental health practitioners .....	X	X	X	95	—	N	N
Therapists & audiologists .....	X	X	X	156	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	92	—	N	N
Other employees .....	X	X	X	580	—	N	N
<b>Sole practitioners</b> .....	<b>60</b>	<b>12 735</b>	<b>2 193</b>	<b>164</b>	<b>60</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	26	N	N
Podiatrists .....	X	X	X	3	3	N	N
Optometrists .....	X	X	X	15	31	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	142	—	N	N
<b>Partnerships</b> .....	<b>7</b>	<b>2 725</b>	<b>598</b>	<b>26</b>	<b>22</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	4	22	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	22	—	N	N
<b>Professional service organizations</b> .....	<b>174</b>	<b>64 457</b>	<b>27 972</b>	<b>915</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	99	—	N	N
Podiatrists .....	X	X	X	16	—	N	N
Optometrists .....	X	X	X	35	—	N	N
Mental health practitioners .....	X	X	X	93	—	N	N
Therapists & audiologists .....	X	X	X	156	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	92	—	N	N
Other employees .....	X	X	X	416	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>DISTRICT OF COLUMBIA</b>							
<b>Total</b> .....	<b>150</b>	<b>46 331</b>	<b>17 352</b>	<b>493</b>	<b>44</b>	<b>51.5</b>	<b>22.8</b>
Physicians .....	X	X	X	4	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	11	22	N	N
Podiatrists .....	X	X	X	51	8	N	N
Optometrists .....	X	X	X	24	11	N	N
Mental health practitioners .....	X	X	X	144	1	N	N
Therapists & audiologists .....	X	X	X	49	1	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	23	—	N	N
Other employees .....	X	X	X	183	1	N	N
<b>Sole practitioners</b> .....	<b>33</b>	<b>6 368</b>	<b>975</b>	<b>53</b>	<b>33</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	5	19	N	N
Podiatrists .....	X	X	X	29	7	N	N
Optometrists .....	X	X	X	—	7	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	19	—	N	N
<b>Partnerships</b> .....	<b>6</b>	<b>3 030</b>	<b>860</b>	<b>26</b>	<b>11</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	3	N	N
Podiatrists .....	X	X	X	—	1	N	N
Optometrists .....	X	X	X	—	4	N	N
Mental health practitioners .....	X	X	X	6	1	N	N
Therapists & audiologists .....	X	X	X	—	1	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	9	—	N	N
Other employees .....	X	X	X	9	1	N	N
<b>Professional service organizations</b> .....	<b>111</b>	<b>36 933</b>	<b>15 517</b>	<b>414</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	6	—	N	N
Podiatrists .....	X	X	X	22	—	N	N
Optometrists .....	X	X	X	24	—	N	N
Mental health practitioners .....	X	X	X	138	—	N	N
Therapists & audiologists .....	X	X	X	49	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	14	—	N	N
Other employees .....	X	X	X	155	—	N	N
<b>FLORIDA</b>							
<b>Total</b> .....	<b>6 164</b>	<b>2 002 124</b>	<b>806 330</b>	<b>28 488</b>	<b>2 990</b>	<b>50.8</b>	<b>61.9</b>
Physicians .....	X	X	X	231	5	N	N
Osteopathic physicians .....	X	X	X	14	—	N	N
Dentists .....	X	X	X	6	—	N	N
Chiropractors .....	X	X	X	2 601	2 207	N	N
Podiatrists .....	X	X	X	783	22	N	N
Optometrists .....	X	X	X	892	485	N	N
Mental health practitioners .....	X	X	X	582	254	N	N
Therapists & audiologists .....	X	X	X	7 813	15	N	N
Registered nurses .....	X	X	X	325	—	N	N
Licensed practical nurses .....	X	X	X	130	—	N	N
Other health practitioners .....	X	X	X	2 551	—	N	N
Other employees .....	X	X	X	12 560	2	N	N
<b>Sole practitioners</b> .....	<b>1 254</b>	<b>249 763</b>	<b>48 494</b>	<b>3 129</b>	<b>1 254</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	154	510	N	N
Podiatrists .....	X	X	X	45	17	N	N
Optometrists .....	X	X	X	40	463	N	N
Mental health practitioners .....	X	X	X	—	254	N	N
Therapists & audiologists .....	X	X	X	85	10	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	49	—	N	N
Other employees .....	X	X	X	2 750	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>FLORIDA—Con.</b>							
<b>Partnerships</b> .....	<b>97</b>	<b>45 166</b>	<b>18 211</b>	<b>1 093</b>	<b>1 736</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	5	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	723	1 697	N	N
Podiatrists .....	X	X	X	12	5	N	N
Optometrists .....	X	X	X	6	22	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	33	5	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	19	—	N	N
Other employees .....	X	X	X	298	2	N	N
<b>Professional service organizations</b> .....	<b>4 813</b>	<b>1 707 195</b>	<b>739 625</b>	<b>24 266</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	229	—	N	N
Osteopathic physicians .....	X	X	X	14	—	N	N
Dentists .....	X	X	X	6	—	N	N
Chiropractors .....	X	X	X	1 724	—	N	N
Podiatrists .....	X	X	X	726	—	N	N
Optometrists .....	X	X	X	846	—	N	N
Mental health practitioners .....	X	X	X	582	—	N	N
Therapists & audiologists .....	X	X	X	7 695	—	N	N
Registered nurses .....	X	X	X	322	—	N	N
Licensed practical nurses .....	X	X	X	127	—	N	N
Other health practitioners .....	X	X	X	2 483	—	N	N
Other employees .....	X	X	X	9 512	—	N	N
<b>GEORGIA</b>							
<b>Total</b> .....	<b>2 203</b>	<b>677 618</b>	<b>260 935</b>	<b>9 843</b>	<b>696</b>	<b>60.0</b>	<b>57.0</b>
Physicians .....	X	X	X	66	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	843	226	N	N
Podiatrists .....	X	X	X	311	44	N	N
Optometrists .....	X	X	X	582	394	N	N
Mental health practitioners .....	X	X	X	199	13	N	N
Therapists & audiologists .....	X	X	X	2 704	17	N	N
Registered nurses .....	X	X	X	272	—	N	N
Licensed practical nurses .....	X	X	X	165	—	N	N
Other health practitioners .....	X	X	X	642	2	N	N
Other employees .....	X	X	X	4 059	—	N	N
<b>Sole practitioners</b> .....	<b>625</b>	<b>108 915</b>	<b>20 249</b>	<b>1 480</b>	<b>625</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	31	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	195	220	N	N
Podiatrists .....	X	X	X	33	11	N	N
Optometrists .....	X	X	X	266	378	N	N
Mental health practitioners .....	X	X	X	2	7	N	N
Therapists & audiologists .....	X	X	X	16	7	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	13	2	N	N
Other employees .....	X	X	X	921	—	N	N
<b>Partnerships</b> .....	<b>80</b>	<b>42 167</b>	<b>11 026</b>	<b>438</b>	<b>71</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	9	6	N	N
Podiatrists .....	X	X	X	17	33	N	N
Optometrists .....	X	X	X	—	16	N	N
Mental health practitioners .....	X	X	X	—	6	N	N
Therapists & audiologists .....	X	X	X	97	10	N	N
Registered nurses .....	X	X	X	6	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	23	—	N	N
Other employees .....	X	X	X	283	—	N	N
<b>Professional service organizations</b> .....	<b>1 498</b>	<b>526 536</b>	<b>229 660</b>	<b>7 925</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	35	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	639	—	N	N
Podiatrists .....	X	X	X	261	—	N	N
Optometrists .....	X	X	X	316	—	N	N
Mental health practitioners .....	X	X	X	197	—	N	N
Therapists & audiologists .....	X	X	X	2 591	—	N	N
Registered nurses .....	X	X	X	265	—	N	N
Licensed practical nurses .....	X	X	X	160	—	N	N
Other health practitioners .....	X	X	X	606	—	N	N
Other employees .....	X	X	X	2 855	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>HAWAII</b>							
<b>Total</b> .....	<b>380</b>	<b>96 062</b>	<b>31 945</b>	<b>1 359</b>	<b>179</b>	<b>67.6</b>	<b>82.4</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	47	45	N	N
Podiatrists .....	X	X	X	24	8	N	N
Optometrists .....	X	X	X	198	89	N	N
Mental health practitioners .....	X	X	X	52	—	N	N
Therapists & audiologists .....	X	X	X	250	26	N	N
Registered nurses .....	X	X	X	12	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	107	11	N	N
Other employees .....	X	X	X	662	—	N	N
<b>Sole practitioners</b> .....	<b>139</b>	<b>28 612</b>	<b>4 532</b>	<b>314</b>	<b>139</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	21	N	N
Podiatrists .....	X	X	X	20	8	N	N
Optometrists .....	X	X	X	118	86	N	N
Mental health practitioners .....	X	X	X	12	—	N	N
Therapists & audiologists .....	X	X	X	10	13	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	33	11	N	N
Other employees .....	X	X	X	116	—	N	N
<b>Partnerships</b> .....	<b>11</b>	<b>3 942</b>	<b>669</b>	<b>39</b>	<b>40</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	24	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	2	3	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	14	13	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	23	—	N	N
<b>Professional service organizations</b> .....	<b>230</b>	<b>63 508</b>	<b>26 744</b>	<b>1 006</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	47	—	N	N
Podiatrists .....	X	X	X	4	—	N	N
Optometrists .....	X	X	X	78	—	N	N
Mental health practitioners .....	X	X	X	40	—	N	N
Therapists & audiologists .....	X	X	X	226	—	N	N
Registered nurses .....	X	X	X	9	—	N	N
Licensed practical nurses .....	X	X	X	4	—	N	N
Other health practitioners .....	X	X	X	74	—	N	N
Other employees .....	X	X	X	523	—	N	N
<b>IDAHO</b>							
<b>Total</b> .....	<b>460</b>	<b>116 508</b>	<b>39 586</b>	<b>1 943</b>	<b>280</b>	<b>92.0</b>	<b>100.0</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	153	65	N	N
Podiatrists .....	X	X	X	15	5	N	N
Optometrists .....	X	X	X	526	166	N	N
Mental health practitioners .....	X	X	X	156	23	N	N
Therapists & audiologists .....	X	X	X	303	19	N	N
Registered nurses .....	X	X	X	35	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	86	1	N	N
Other employees .....	X	X	X	662	1	N	N
<b>Sole practitioners</b> .....	<b>222</b>	<b>38 985</b>	<b>6 594</b>	<b>596</b>	<b>222</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	60	65	N	N
Podiatrists .....	X	X	X	—	3	N	N
Optometrists .....	X	X	X	365	134	N	N
Mental health practitioners .....	X	X	X	—	20	N	N
Therapists & audiologists .....	X	X	X	10	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	1	—	N	N
Other employees .....	X	X	X	160	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>IDAHO—Con.</b>							
<b>Partnerships</b> .....	<b>21</b>	<b>10 717</b>	<b>2 817</b>	<b>129</b>	<b>58</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	2	N	N
Optometrists .....	X	X	X	82	32	N	N
Mental health practitioners .....	X	X	X	—	3	N	N
Therapists & audiologists .....	X	X	X	10	19	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	1	1	N	N
Other employees .....	X	X	X	34	1	N	N
<b>Professional service organizations</b> .....	<b>217</b>	<b>66 806</b>	<b>30 175</b>	<b>1 218</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	93	—	N	N
Podiatrists .....	X	X	X	15	—	N	N
Optometrists .....	X	X	X	79	—	N	N
Mental health practitioners .....	X	X	X	156	—	N	N
Therapists & audiologists .....	X	X	X	283	—	N	N
Registered nurses .....	X	X	X	35	—	N	N
Licensed practical nurses .....	X	X	X	4	—	N	N
Other health practitioners .....	X	X	X	84	—	N	N
Other employees .....	X	X	X	468	—	N	N
<b>ILLINOIS</b>							
<b>Total</b> .....	<b>3 549</b>	<b>1 167 660</b>	<b>456 923</b>	<b>17 494</b>	<b>1 937</b>	<b>66.0</b>	<b>48.8</b>
Physicians .....	X	X	X	52	—	N	N
Osteopathic physicians .....	X	X	X	2	2	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	1 300	1 045	N	N
Podiatrists .....	X	X	X	398	251	N	N
Optometrists .....	X	X	X	1 073	581	N	N
Mental health practitioners .....	X	X	X	1 782	13	N	N
Therapists & audiologists .....	X	X	X	3 704	16	N	N
Registered nurses .....	X	X	X	113	—	N	N
Licensed practical nurses .....	X	X	X	31	—	N	N
Other health practitioners .....	X	X	X	697	3	N	N
Other employees .....	X	X	X	8 342	26	N	N
<b>Sole practitioners</b> .....	<b>1 354</b>	<b>276 135</b>	<b>48 061</b>	<b>3 698</b>	<b>1 346</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	328	1 022	N	N
Podiatrists .....	X	X	X	183	233	N	N
Optometrists .....	X	X	X	102	77	N	N
Mental health practitioners .....	X	X	X	14	8	N	N
Therapists & audiologists .....	X	X	X	61	6	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	22	—	N	N
Other employees .....	X	X	X	2 985	—	N	N
<b>Partnerships</b> .....	<b>117</b>	<b>56 693</b>	<b>15 672</b>	<b>814</b>	<b>591</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	2	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	25	23	N	N
Podiatrists .....	X	X	X	4	18	N	N
Optometrists .....	X	X	X	415	504	N	N
Mental health practitioners .....	X	X	X	1	5	N	N
Therapists & audiologists .....	X	X	X	130	10	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	45	3	N	N
Other employees .....	X	X	X	194	26	N	N
<b>Professional service organizations</b> .....	<b>2 078</b>	<b>834 832</b>	<b>393 190</b>	<b>12 982</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	52	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	947	—	N	N
Podiatrists .....	X	X	X	211	—	N	N
Optometrists .....	X	X	X	556	—	N	N
Mental health practitioners .....	X	X	X	1 767	—	N	N
Therapists & audiologists .....	X	X	X	3 513	—	N	N
Registered nurses .....	X	X	X	112	—	N	N
Licensed practical nurses .....	X	X	X	29	—	N	N
Other health practitioners .....	X	X	X	630	—	N	N
Other employees .....	X	X	X	5 163	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>INDIANA</b>							
<b>Total</b>	<b>1 686</b>	<b>580 374</b>	<b>225 992</b>	<b>9 052</b>	<b>755</b>	<b>62.6</b>	<b>47.3</b>
Physicians	X	X	X	99	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	410	306	N	N
Podiatrists	X	X	X	320	129	N	N
Optometrists	X	X	X	466	163	N	N
Mental health practitioners	X	X	X	448	129	N	N
Therapists & audiologists	X	X	X	2 027	10	N	N
Registered nurses	X	X	X	142	—	N	N
Licensed practical nurses	X	X	X	88	—	N	N
Other health practitioners	X	X	X	468	2	N	N
Other employees	X	X	X	4 584	16	N	N
<b>Sole practitioners</b>	<b>627</b>	<b>133 724</b>	<b>24 510</b>	<b>1 833</b>	<b>625</b>	<b>N</b>	<b>N</b>
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	32	294	N	N
Podiatrists	X	X	X	199	129	N	N
Optometrists	X	X	X	103	65	N	N
Mental health practitioners	X	X	X	5	129	N	N
Therapists & audiologists	X	X	X	42	6	N	N
Registered nurses	X	X	X	28	—	N	N
Licensed practical nurses	X	X	X	51	—	N	N
Other health practitioners	X	X	X	37	2	N	N
Other employees	X	X	X	1 336	—	N	N
<b>Partnerships</b>	<b>74</b>	<b>35 662</b>	<b>7 311</b>	<b>424</b>	<b>130</b>	<b>N</b>	<b>N</b>
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	21	12	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	73	98	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	21	4	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	34	—	N	N
Other employees	X	X	X	266	16	N	N
<b>Professional service organizations</b>	<b>985</b>	<b>410 988</b>	<b>194 171</b>	<b>6 795</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians	X	X	X	99	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	357	—	N	N
Podiatrists	X	X	X	121	—	N	N
Optometrists	X	X	X	290	—	N	N
Mental health practitioners	X	X	X	443	—	N	N
Therapists & audiologists	X	X	X	1 964	—	N	N
Registered nurses	X	X	X	105	—	N	N
Licensed practical nurses	X	X	X	37	—	N	N
Other health practitioners	X	X	X	397	—	N	N
Other employees	X	X	X	2 982	—	N	N
<b>IOWA</b>							
<b>Total</b>	<b>1 149</b>	<b>314 614</b>	<b>111 109</b>	<b>4 928</b>	<b>701</b>	<b>71.0</b>	<b>45.2</b>
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	546	361	N	N
Podiatrists	X	X	X	103	39	N	N
Optometrists	X	X	X	615	229	N	N
Mental health practitioners	X	X	X	246	65	N	N
Therapists & audiologists	X	X	X	780	7	N	N
Registered nurses	X	X	X	54	—	N	N
Licensed practical nurses	X	X	X	19	—	N	N
Other health practitioners	X	X	X	229	—	N	N
Other employees	X	X	X	2 333	—	N	N
<b>Sole practitioners</b>	<b>580</b>	<b>99 789</b>	<b>17 060</b>	<b>1 458</b>	<b>580</b>	<b>N</b>	<b>N</b>
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	338	351	N	N
Podiatrists	X	X	X	48	39	N	N
Optometrists	X	X	X	362	123	N	N
Mental health practitioners	X	X	X	—	65	N	N
Therapists & audiologists	X	X	X	4	2	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	18	—	N	N
Other employees	X	X	X	687	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>IOWA—Con.</b>							
<b>Partnerships</b> .....	<b>65</b>	<b>30 818</b>	<b>7 729</b>	<b>424</b>	<b>121</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	26	10	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	78	106	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	90	5	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	56	—	N	N
Other employees .....	X	X	X	172	—	N	N
<b>Professional service organizations</b> .....	<b>504</b>	<b>184 007</b>	<b>86 320</b>	<b>3 046</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	182	—	N	N
Podiatrists .....	X	X	X	55	—	N	N
Optometrists .....	X	X	X	175	—	N	N
Mental health practitioners .....	X	X	X	246	—	N	N
Therapists & audiologists .....	X	X	X	686	—	N	N
Registered nurses .....	X	X	X	53	—	N	N
Licensed practical nurses .....	X	X	X	17	—	N	N
Other health practitioners .....	X	X	X	155	—	N	N
Other employees .....	X	X	X	1 474	—	N	N
<b>KANSAS</b>							
<b>Total</b> .....	<b>946</b>	<b>279 722</b>	<b>99 561</b>	<b>4 194</b>	<b>561</b>	<b>54.1</b>	<b>47.3</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	336	245	N	N
Podiatrists .....	X	X	X	48	35	N	N
Optometrists .....	X	X	X	293	151	N	N
Mental health practitioners .....	X	X	X	115	—	N	N
Therapists & audiologists .....	X	X	X	597	5	N	N
Registered nurses .....	X	X	X	54	—	N	N
Licensed practical nurses .....	X	X	X	13	—	N	N
Other health practitioners .....	X	X	X	288	73	N	N
Other employees .....	X	X	X	2 450	52	N	N
<b>Sole practitioners</b> .....	<b>453</b>	<b>86 225</b>	<b>14 277</b>	<b>1 170</b>	<b>453</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	126	231	N	N
Podiatrists .....	X	X	X	16	35	N	N
Optometrists .....	X	X	X	44	112	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	2	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	18	73	N	N
Other employees .....	X	X	X	966	—	N	N
<b>Partnerships</b> .....	<b>44</b>	<b>20 529</b>	<b>4 734</b>	<b>280</b>	<b>108</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	23	14	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	27	39	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	48	3	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	4	—	N	N
Other employees .....	X	X	X	172	52	N	N
<b>Professional service organizations</b> .....	<b>449</b>	<b>172 968</b>	<b>80 550</b>	<b>2 744</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	187	—	N	N
Podiatrists .....	X	X	X	32	—	N	N
Optometrists .....	X	X	X	222	—	N	N
Mental health practitioners .....	X	X	X	115	—	N	N
Therapists & audiologists .....	X	X	X	549	—	N	N
Registered nurses .....	X	X	X	50	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	266	—	N	N
Other employees .....	X	X	X	1 312	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>KENTUCKY</b>							
<b>Total</b> .....	<b>1 017</b>	<b>365 112</b>	<b>132 255</b>	<b>5 287</b>	<b>504</b>	<b>73.1</b>	<b>71.2</b>
Physicians .....	X	X	X	6	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	311	79	N	N
Podiatrists .....	X	X	X	81	34	N	N
Optometrists .....	X	X	X	234	231	N	N
Mental health practitioners .....	X	X	X	128	152	N	N
Therapists & audiologists .....	X	X	X	1 759	1	N	N
Registered nurses .....	X	X	X	9	—	N	N
Licensed practical nurses .....	X	X	X	16	—	N	N
Other health practitioners .....	X	X	X	373	—	N	N
Other employees .....	X	X	X	2 370	7	N	N
<b>Sole practitioners</b> .....	<b>381</b>	<b>73 611</b>	<b>11 543</b>	<b>942</b>	<b>381</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	140	68	N	N
Podiatrists .....	X	X	X	32	34	N	N
Optometrists .....	X	X	X	40	190	N	N
Mental health practitioners .....	X	X	X	6	88	N	N
Therapists & audiologists .....	X	X	X	3	1	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	50	—	N	N
Other employees .....	X	X	X	671	—	N	N
<b>Partnerships</b> .....	<b>60</b>	<b>22 959</b>	<b>4 660</b>	<b>244</b>	<b>123</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	22	11	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	26	41	N	N
Mental health practitioners .....	X	X	X	21	64	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	175	7	N	N
<b>Professional service organizations</b> .....	<b>576</b>	<b>268 542</b>	<b>116 052</b>	<b>4 101</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	6	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	149	—	N	N
Podiatrists .....	X	X	X	49	—	N	N
Optometrists .....	X	X	X	168	—	N	N
Mental health practitioners .....	X	X	X	101	—	N	N
Therapists & audiologists .....	X	X	X	1 756	—	N	N
Registered nurses .....	X	X	X	9	—	N	N
Licensed practical nurses .....	X	X	X	16	—	N	N
Other health practitioners .....	X	X	X	323	—	N	N
Other employees .....	X	X	X	1 524	—	N	N
<b>LOUISIANA</b>							
<b>Total</b> .....	<b>1 053</b>	<b>366 851</b>	<b>152 801</b>	<b>5 717</b>	<b>453</b>	<b>53.1</b>	<b>51.2</b>
Physicians .....	X	X	X	15	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	313	165	N	N
Podiatrists .....	X	X	X	24	43	N	N
Optometrists .....	X	X	X	179	85	N	N
Mental health practitioners .....	X	X	X	242	—	N	N
Therapists & audiologists .....	X	X	X	1 487	127	N	N
Registered nurses .....	X	X	X	59	—	N	N
Licensed practical nurses .....	X	X	X	36	—	N	N
Other health practitioners .....	X	X	X	522	—	N	N
Other employees .....	X	X	X	2 838	33	N	N
<b>Sole practitioners</b> .....	<b>322</b>	<b>71 230</b>	<b>13 462</b>	<b>942</b>	<b>319</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	82	122	N	N
Podiatrists .....	X	X	X	12	43	N	N
Optometrists .....	X	X	X	34	60	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	12	94	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	110	—	N	N
Other employees .....	X	X	X	691	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>LOUISIANA—Con.</b>							
<b>Partnerships</b> .....	<b>61</b>	<b>26 813</b>	<b>8 977</b>	<b>409</b>	<b>134</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	13	43	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	25	25	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	106	33	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	83	—	N	N
Other employees .....	X	X	X	182	33	N	N
<b>Professional service organizations</b> .....	<b>670</b>	<b>268 808</b>	<b>130 362</b>	<b>4 366</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	15	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	218	—	N	N
Podiatrists .....	X	X	X	12	—	N	N
Optometrists .....	X	X	X	120	—	N	N
Mental health practitioners .....	X	X	X	242	—	N	N
Therapists & audiologists .....	X	X	X	1 369	—	N	N
Registered nurses .....	X	X	X	59	—	N	N
Licensed practical nurses .....	X	X	X	35	—	N	N
Other health practitioners .....	X	X	X	329	—	N	N
Other employees .....	X	X	X	1 965	—	N	N
<b>MAINE</b>							
<b>Total</b> .....	<b>492</b>	<b>134 895</b>	<b>46 292</b>	<b>1 920</b>	<b>266</b>	<b>73.6</b>	<b>48.8</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	137	68	N	N
Podiatrists .....	X	X	X	41	16	N	N
Optometrists .....	X	X	X	258	106	N	N
Mental health practitioners .....	X	X	X	184	72	N	N
Therapists & audiologists .....	X	X	X	435	2	N	N
Registered nurses .....	X	X	X	48	—	N	N
Licensed practical nurses .....	X	X	X	26	—	N	N
Other health practitioners .....	X	X	X	90	—	N	N
Other employees .....	X	X	X	700	2	N	N
<b>Sole practitioners</b> .....	<b>240</b>	<b>46 414</b>	<b>8 079</b>	<b>583</b>	<b>240</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	82	65	N	N
Podiatrists .....	X	X	X	12	16	N	N
Optometrists .....	X	X	X	214	83	N	N
Mental health practitioners .....	X	X	X	21	72	N	N
Therapists & audiologists .....	X	X	X	7	2	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	13	—	N	N
Other employees .....	X	X	X	231	2	N	N
<b>Partnerships</b> .....	<b>21</b>	<b>8 957</b>	<b>2 038</b>	<b>94</b>	<b>26</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	3	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	7	23	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	4	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	83	—	N	N
<b>Professional service organizations</b> .....	<b>231</b>	<b>79 524</b>	<b>36 175</b>	<b>1 243</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	55	—	N	N
Podiatrists .....	X	X	X	29	—	N	N
Optometrists .....	X	X	X	37	—	N	N
Mental health practitioners .....	X	X	X	163	—	N	N
Therapists & audiologists .....	X	X	X	424	—	N	N
Registered nurses .....	X	X	X	45	—	N	N
Licensed practical nurses .....	X	X	X	26	—	N	N
Other health practitioners .....	X	X	X	77	—	N	N
Other employees .....	X	X	X	386	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MARYLAND</b>							
<b>Total</b> .....	<b>1 513</b>	<b>610 888</b>	<b>260 234</b>	<b>8 763</b>	<b>493</b>	<b>63.2</b>	<b>29.3</b>
Physicians .....	X	X	X	32	7	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	4	—	N	N
Chiropractors .....	X	X	X	237	44	N	N
Podiatrists .....	X	X	X	187	144	N	N
Optometrists .....	X	X	X	258	221	N	N
Mental health practitioners .....	X	X	X	1 619	26	N	N
Therapists & audiologists .....	X	X	X	1 857	47	N	N
Registered nurses .....	X	X	X	105	—	N	N
Licensed practical nurses .....	X	X	X	10	—	N	N
Other health practitioners .....	X	X	X	401	—	N	N
Other employees .....	X	X	X	4 053	4	N	N
<b>Sole practitioners</b> .....	<b>392</b>	<b>85 757</b>	<b>15 744</b>	<b>1 087</b>	<b>392</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	49	26	N	N
Podiatrists .....	X	X	X	—	144	N	N
Optometrists .....	X	X	X	68	185	N	N
Mental health practitioners .....	X	X	X	31	4	N	N
Therapists & audiologists .....	X	X	X	117	33	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	37	—	N	N
Other employees .....	X	X	X	782	—	N	N
<b>Partnerships</b> .....	<b>83</b>	<b>31 877</b>	<b>11 887</b>	<b>518</b>	<b>101</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	12	7	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	18	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	23	36	N	N
Mental health practitioners .....	X	X	X	20	22	N	N
Therapists & audiologists .....	X	X	X	125	14	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	49	—	N	N
Other employees .....	X	X	X	287	4	N	N
<b>Professional service organizations</b> .....	<b>1 038</b>	<b>493 254</b>	<b>232 603</b>	<b>7 158</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	20	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	4	—	N	N
Chiropractors .....	X	X	X	186	—	N	N
Podiatrists .....	X	X	X	187	—	N	N
Optometrists .....	X	X	X	167	—	N	N
Mental health practitioners .....	X	X	X	1 568	—	N	N
Therapists & audiologists .....	X	X	X	1 615	—	N	N
Registered nurses .....	X	X	X	102	—	N	N
Licensed practical nurses .....	X	X	X	10	—	N	N
Other health practitioners .....	X	X	X	315	—	N	N
Other employees .....	X	X	X	2 984	—	N	N
<b>MASSACHUSETTS</b>							
<b>Total</b> .....	<b>1 949</b>	<b>791 058</b>	<b>320 323</b>	<b>10 877</b>	<b>1 027</b>	<b>60.8</b>	<b>54.2</b>
Physicians .....	X	X	X	78	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	656	627	N	N
Podiatrists .....	X	X	X	129	120	N	N
Optometrists .....	X	X	X	407	269	N	N
Mental health practitioners .....	X	X	X	485	—	N	N
Therapists & audiologists .....	X	X	X	3 725	8	N	N
Registered nurses .....	X	X	X	230	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	1 328	3	N	N
Other employees .....	X	X	X	3 832	—	N	N
<b>Sole practitioners</b> .....	<b>966</b>	<b>198 450</b>	<b>37 876</b>	<b>2 427</b>	<b>966</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	376	607	N	N
Podiatrists .....	X	X	X	44	100	N	N
Optometrists .....	X	X	X	231	248	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	74	8	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	196	3	N	N
Other employees .....	X	X	X	1 503	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MASSACHUSETTS—Con.</b>							
<b>Partnerships</b> .....	<b>63</b>	<b>17 139</b>	<b>2 777</b>	<b>184</b>	<b>61</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	15	20	N	N
Podiatrists .....	X	X	X	5	20	N	N
Optometrists .....	X	X	X	10	21	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	20	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	134	—	N	N
<b>Professional service organizations</b> .....	<b>920</b>	<b>575 469</b>	<b>279 670</b>	<b>8 266</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	78	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	265	—	N	N
Podiatrists .....	X	X	X	80	—	N	N
Optometrists .....	X	X	X	166	—	N	N
Mental health practitioners .....	X	X	X	485	—	N	N
Therapists & audiologists .....	X	X	X	3 631	—	N	N
Registered nurses .....	X	X	X	227	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	1 132	—	N	N
Other employees .....	X	X	X	2 195	—	N	N
<b>MICHIGAN</b>							
<b>Total</b> .....	<b>3 141</b>	<b>1 115 207</b>	<b>442 569</b>	<b>15 947</b>	<b>1 264</b>	<b>58.0</b>	<b>26.2</b>
Physicians .....	X	X	X	99	—	N	N
Osteopathic physicians .....	X	X	X	5	—	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	1 230	423	N	N
Podiatrists .....	X	X	X	490	77	N	N
Optometrists .....	X	X	X	1 551	588	N	N
Mental health practitioners .....	X	X	X	417	26	N	N
Therapists & audiologists .....	X	X	X	3 587	59	N	N
Registered nurses .....	X	X	X	440	4	N	N
Licensed practical nurses .....	X	X	X	43	—	N	N
Other health practitioners .....	X	X	X	1 061	—	N	N
Other employees .....	X	X	X	7 021	87	N	N
<b>Sole practitioners</b> .....	<b>952</b>	<b>192 592</b>	<b>31 704</b>	<b>2 548</b>	<b>952</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	176	423	N	N
Podiatrists .....	X	X	X	85	48	N	N
Optometrists .....	X	X	X	933	436	N	N
Mental health practitioners .....	X	X	X	3	11	N	N
Therapists & audiologists .....	X	X	X	94	30	N	N
Registered nurses .....	X	X	X	6	4	N	N
Licensed practical nurses .....	X	X	X	9	—	N	N
Other health practitioners .....	X	X	X	126	—	N	N
Other employees .....	X	X	X	1 116	—	N	N
<b>Partnerships</b> .....	<b>137</b>	<b>64 537</b>	<b>17 886</b>	<b>776</b>	<b>312</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	20	29	N	N
Optometrists .....	X	X	X	47	152	N	N
Mental health practitioners .....	X	X	X	27	15	N	N
Therapists & audiologists .....	X	X	X	148	29	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	98	—	N	N
Other employees .....	X	X	X	436	87	N	N
<b>Professional service organizations</b> .....	<b>2 052</b>	<b>858 078</b>	<b>392 979</b>	<b>12 623</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	99	—	N	N
Osteopathic physicians .....	X	X	X	5	—	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	1 054	—	N	N
Podiatrists .....	X	X	X	385	—	N	N
Optometrists .....	X	X	X	571	—	N	N
Mental health practitioners .....	X	X	X	387	—	N	N
Therapists & audiologists .....	X	X	X	3 345	—	N	N
Registered nurses .....	X	X	X	434	—	N	N
Licensed practical nurses .....	X	X	X	34	—	N	N
Other health practitioners .....	X	X	X	837	—	N	N
Other employees .....	X	X	X	5 469	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MINNESOTA</b>							
<b>Total</b> .....	<b>1 767</b>	<b>555 059</b>	<b>209 801</b>	<b>8 415</b>	<b>739</b>	<b>66.1</b>	<b>56.8</b>
Physicians .....	X	X	X	7	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	5	—	N	N
Chiropractors .....	X	X	X	1 175	519	N	N
Podiatrists .....	X	X	X	50	29	N	N
Optometrists .....	X	X	X	275	51	N	N
Mental health practitioners .....	X	X	X	1 386	108	N	N
Therapists & audiologists .....	X	X	X	1 030	7	N	N
Registered nurses .....	X	X	X	95	—	N	N
Licensed practical nurses .....	X	X	X	34	—	N	N
Other health practitioners .....	X	X	X	399	10	N	N
Other employees .....	X	X	X	3 959	15	N	N
<b>Sole practitioners</b> .....	<b>646</b>	<b>122 003</b>	<b>22 424</b>	<b>1 751</b>	<b>640</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	219	480	N	N
Podiatrists .....	X	X	X	—	24	N	N
Optometrists .....	X	X	X	59	21	N	N
Mental health practitioners .....	X	X	X	—	103	N	N
Therapists & audiologists .....	X	X	X	1	2	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	17	—	N	N
Other health practitioners .....	X	X	X	163	10	N	N
Other employees .....	X	X	X	1 291	—	N	N
<b>Partnerships</b> .....	<b>53</b>	<b>27 763</b>	<b>7 121</b>	<b>392</b>	<b>99</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	9	39	N	N
Podiatrists .....	X	X	X	—	5	N	N
Optometrists .....	X	X	X	5	30	N	N
Mental health practitioners .....	X	X	X	104	5	N	N
Therapists & audiologists .....	X	X	X	24	5	N	N
Registered nurses .....	X	X	X	16	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	14	—	N	N
Other employees .....	X	X	X	218	15	N	N
<b>Professional service organizations</b> .....	<b>1 068</b>	<b>405 293</b>	<b>180 256</b>	<b>6 272</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	5	—	N	N
Chiropractors .....	X	X	X	947	—	N	N
Podiatrists .....	X	X	X	50	—	N	N
Optometrists .....	X	X	X	211	—	N	N
Mental health practitioners .....	X	X	X	1 282	—	N	N
Therapists & audiologists .....	X	X	X	1 005	—	N	N
Registered nurses .....	X	X	X	78	—	N	N
Licensed practical nurses .....	X	X	X	17	—	N	N
Other health practitioners .....	X	X	X	222	—	N	N
Other employees .....	X	X	X	2 450	—	N	N
<b>MISSISSIPPI</b>							
<b>Total</b> .....	<b>471</b>	<b>156 690</b>	<b>57 833</b>	<b>2 461</b>	<b>226</b>	<b>61.9</b>	<b>96.4</b>
Physicians .....	X	X	X	4	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	106	51	N	N
Podiatrists .....	X	X	X	25	99	N	N
Optometrists .....	X	X	X	300	73	N	N
Mental health practitioners .....	X	X	X	22	—	N	N
Therapists & audiologists .....	X	X	X	403	2	N	N
Registered nurses .....	X	X	X	24	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	371	1	N	N
Other employees .....	X	X	X	1 193	—	N	N
<b>Sole practitioners</b> .....	<b>202</b>	<b>40 815</b>	<b>6 789</b>	<b>525</b>	<b>202</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	9	51	N	N
Podiatrists .....	X	X	X	11	99	N	N
Optometrists .....	X	X	X	49	49	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	3	2	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	6	1	N	N
Other employees .....	X	X	X	442	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MISSISSIPPI—Con.</b>							
<b>Partnerships</b> .....	<b>19</b>	<b>6 021</b>	<b>1 711</b>	<b>77</b>	<b>24</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	3	24	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	28	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	15	—	N	N
Other employees .....	X	X	X	31	—	N	N
<b>Professional service organizations</b> .....	<b>250</b>	<b>109 854</b>	<b>49 333</b>	<b>1 859</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	97	—	N	N
Podiatrists .....	X	X	X	14	—	N	N
Optometrists .....	X	X	X	248	—	N	N
Mental health practitioners .....	X	X	X	22	—	N	N
Therapists & audiologists .....	X	X	X	372	—	N	N
Registered nurses .....	X	X	X	22	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	350	—	N	N
Other employees .....	X	X	X	720	—	N	N
<b>MISSOURI</b>							
<b>Total</b> .....	<b>1 647</b>	<b>504 841</b>	<b>208 050</b>	<b>8 065</b>	<b>813</b>	<b>59.1</b>	<b>45.2</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	561	528	N	N
Podiatrists .....	X	X	X	220	72	N	N
Optometrists .....	X	X	X	322	141	N	N
Mental health practitioners .....	X	X	X	343	23	N	N
Therapists & audiologists .....	X	X	X	2 936	9	N	N
Registered nurses .....	X	X	X	74	—	N	N
Licensed practical nurses .....	X	X	X	10	—	N	N
Other health practitioners .....	X	X	X	441	22	N	N
Other employees .....	X	X	X	3 155	18	N	N
<b>Sole practitioners</b> .....	<b>714</b>	<b>114 395</b>	<b>19 390</b>	<b>1 640</b>	<b>714</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	249	526	N	N
Podiatrists .....	X	X	X	142	68	N	N
Optometrists .....	X	X	X	29	115	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	27	5	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	18	—	N	N
Other employees .....	X	X	X	1 171	—	N	N
<b>Partnerships</b> .....	<b>58</b>	<b>23 210</b>	<b>6 819</b>	<b>254</b>	<b>99</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	9	2	N	N
Podiatrists .....	X	X	X	15	4	N	N
Optometrists .....	X	X	X	51	26	N	N
Mental health practitioners .....	X	X	X	2	23	N	N
Therapists & audiologists .....	X	X	X	51	4	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	18	22	N	N
Other employees .....	X	X	X	108	18	N	N
<b>Professional service organizations</b> .....	<b>875</b>	<b>367 236</b>	<b>181 841</b>	<b>6 171</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	303	—	N	N
Podiatrists .....	X	X	X	63	—	N	N
Optometrists .....	X	X	X	242	—	N	N
Mental health practitioners .....	X	X	X	341	—	N	N
Therapists & audiologists .....	X	X	X	2 858	—	N	N
Registered nurses .....	X	X	X	70	—	N	N
Licensed practical nurses .....	X	X	X	10	—	N	N
Other health practitioners .....	X	X	X	405	—	N	N
Other employees .....	X	X	X	1 876	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MONTANA</b>							
<b>Total</b> .....	<b>403</b>	<b>82 921</b>	<b>24 275</b>	<b>1 285</b>	<b>266</b>	<b>66.5</b>	<b>59.5</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	101	100	N	N
Podiatrists .....	X	X	X	5	17	N	N
Optometrists .....	X	X	X	129	78	N	N
Mental health practitioners .....	X	X	X	47	32	N	N
Therapists & audiologists .....	X	X	X	133	30	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	61	9	N	N
Other employees .....	X	X	X	797	—	N	N
<b>Sole practitioners</b> .....	<b>205</b>	<b>32 788</b>	<b>5 611</b>	<b>489</b>	<b>205</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	38	100	N	N
Podiatrists .....	X	X	X	—	13	N	N
Optometrists .....	X	X	X	3	25	N	N
Mental health practitioners .....	X	X	X	38	32	N	N
Therapists & audiologists .....	X	X	X	39	26	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	15	9	N	N
Other employees .....	X	X	X	354	—	N	N
<b>Partnerships</b> .....	<b>25</b>	<b>7 160</b>	<b>1 718</b>	<b>92</b>	<b>61</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	4	N	N
Optometrists .....	X	X	X	52	53	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	6	4	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	34	—	N	N
<b>Professional service organizations</b> .....	<b>173</b>	<b>42 973</b>	<b>16 946</b>	<b>704</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	63	—	N	N
Podiatrists .....	X	X	X	5	—	N	N
Optometrists .....	X	X	X	74	—	N	N
Mental health practitioners .....	X	X	X	9	—	N	N
Therapists & audiologists .....	X	X	X	88	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	46	—	N	N
Other employees .....	X	X	X	409	—	N	N
<b>NEBRASKA</b>							
<b>Total</b> .....	<b>549</b>	<b>161 656</b>	<b>57 885</b>	<b>2 383</b>	<b>286</b>	<b>74.4</b>	<b>42.8</b>
Physicians .....	X	X	X	54	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	256	131	N	N
Podiatrists .....	X	X	X	20	19	N	N
Optometrists .....	X	X	X	142	95	N	N
Mental health practitioners .....	X	X	X	66	29	N	N
Therapists & audiologists .....	X	X	X	325	10	N	N
Registered nurses .....	X	X	X	26	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	141	2	N	N
Other employees .....	X	X	X	1 345	—	N	N
<b>Sole practitioners</b> .....	<b>217</b>	<b>41 260</b>	<b>6 931</b>	<b>549</b>	<b>217</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	50	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	112	126	N	N
Podiatrists .....	X	X	X	—	19	N	N
Optometrists .....	X	X	X	20	64	N	N
Mental health practitioners .....	X	X	X	13	8	N	N
Therapists & audiologists .....	X	X	X	3	—	N	N
Registered nurses .....	X	X	X	12	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	8	—	N	N
Other employees .....	X	X	X	328	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEBRASKA—Con.</b>							
<b>Partnerships</b> .....	<b>33</b>	<b>15 788</b>	<b>4 640</b>	<b>228</b>	<b>69</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	3	5	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	13	31	N	N
Mental health practitioners .....	X	X	X	—	21	N	N
Therapists & audiologists .....	X	X	X	65	10	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	2	N	N
Other employees .....	X	X	X	147	—	N	N
<b>Professional service organizations</b> .....	<b>299</b>	<b>104 608</b>	<b>46 314</b>	<b>1 606</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	141	—	N	N
Optometrists .....	X	X	X	20	—	N	N
Mental health practitioners .....	X	X	X	109	—	N	N
Therapists & audiologists .....	X	X	X	53	—	N	N
Registered nurses .....	X	X	X	257	—	N	N
Licensed practical nurses .....	X	X	X	14	—	N	N
Other health practitioners .....	X	X	X	5	—	N	N
Other employees .....	X	X	X	133	—	N	N
				870	—	N	N
<b>NEVADA</b>							
<b>Total</b> .....	<b>548</b>	<b>185 514</b>	<b>66 509</b>	<b>2 205</b>	<b>217</b>	<b>61.6</b>	<b>43.0</b>
Physicians .....	X	X	X	15	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	319	133	N	N
Optometrists .....	X	X	X	40	24	N	N
Mental health practitioners .....	X	X	X	189	34	N	N
Therapists & audiologists .....	X	X	X	64	25	N	N
Registered nurses .....	X	X	X	257	1	N	N
Licensed practical nurses .....	X	X	X	21	—	N	N
Other health practitioners .....	X	X	X	1	—	N	N
Other employees .....	X	X	X	147	—	N	N
				1 152	—	N	N
<b>Sole practitioners</b> .....	<b>205</b>	<b>48 341</b>	<b>9 046</b>	<b>546</b>	<b>205</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	144	133	N	N
Optometrists .....	X	X	X	23	12	N	N
Mental health practitioners .....	X	X	X	9	34	N	N
Therapists & audiologists .....	X	X	X	—	25	N	N
Registered nurses .....	X	X	X	23	1	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	23	—	N	N
				324	—	N	N
<b>Partnerships</b> .....	<b>13</b>	<b>2 935</b>	<b>498</b>	<b>30</b>	<b>12</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	12	N	N
Optometrists .....	X	X	X	3	—	N	N
Mental health practitioners .....	X	X	X	1	—	N	N
Therapists & audiologists .....	X	X	X	5	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	3	—	N	N
Other employees .....	X	X	X	16	—	N	N
<b>Professional service organizations</b> .....	<b>330</b>	<b>134 238</b>	<b>56 965</b>	<b>1 629</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	15	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	173	—	N	N
Optometrists .....	X	X	X	17	—	N	N
Mental health practitioners .....	X	X	X	177	—	N	N
Therapists & audiologists .....	X	X	X	63	—	N	N
Registered nurses .....	X	X	X	229	—	N	N
Licensed practical nurses .....	X	X	X	21	—	N	N
Other health practitioners .....	X	X	X	1	—	N	N
Other employees .....	X	X	X	121	—	N	N
				812	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW HAMPSHIRE</b>							
<b>Total</b> .....	<b>382</b>	<b>103 109</b>	<b>35 607</b>	<b>1 472</b>	<b>321</b>	<b>71.8</b>	<b>60.7</b>
Physicians .....	X	X	X	28	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	119	91	N	N
Podiatrists .....	X	X	X	14	109	N	N
Optometrists .....	X	X	X	76	70	N	N
Mental health practitioners .....	X	X	X	360	—	N	N
Therapists & audiologists .....	X	X	X	160	51	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	46	—	N	N
Other employees .....	X	X	X	665	—	N	N
<b>Sole practitioners</b> .....	<b>223</b>	<b>49 494</b>	<b>9 527</b>	<b>597</b>	<b>223</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	97	91	N	N
Podiatrists .....	X	X	X	—	11	N	N
Optometrists .....	X	X	X	30	70	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	82	51	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	8	—	N	N
Other employees .....	X	X	X	378	—	N	N
<b>Partnerships</b> .....	<b>15</b>	<b>4 550</b>	<b>745</b>	<b>49</b>	<b>98</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	98	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	49	—	N	N
<b>Professional service organizations</b> .....	<b>144</b>	<b>49 065</b>	<b>25 335</b>	<b>826</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	28	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	22	—	N	N
Podiatrists .....	X	X	X	14	—	N	N
Optometrists .....	X	X	X	46	—	N	N
Mental health practitioners .....	X	X	X	360	—	N	N
Therapists & audiologists .....	X	X	X	78	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	38	—	N	N
Other employees .....	X	X	X	238	—	N	N
<b>NEW JERSEY</b>							
<b>Total</b> .....	<b>3 557</b>	<b>1 147 577</b>	<b>393 816</b>	<b>14 578</b>	<b>2 022</b>	<b>54.6</b>	<b>66.6</b>
Physicians .....	X	X	X	36	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	4	6	N	N
Chiropractors .....	X	X	X	1 669	1 134	N	N
Podiatrists .....	X	X	X	313	377	N	N
Optometrists .....	X	X	X	989	292	N	N
Mental health practitioners .....	X	X	X	408	32	N	N
Therapists & audiologists .....	X	X	X	2 217	44	N	N
Registered nurses .....	X	X	X	201	12	N	N
Licensed practical nurses .....	X	X	X	66	12	N	N
Other health practitioners .....	X	X	X	642	31	N	N
Other employees .....	X	X	X	8 033	82	N	N
<b>Sole practitioners</b> .....	<b>1 619</b>	<b>351 051</b>	<b>55 888</b>	<b>4 168</b>	<b>1 616</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	689	1 090	N	N
Podiatrists .....	X	X	X	39	281	N	N
Optometrists .....	X	X	X	631	236	N	N
Mental health practitioners .....	X	X	X	6	1	N	N
Therapists & audiologists .....	X	X	X	39	7	N	N
Registered nurses .....	X	X	X	6	—	N	N
Licensed practical nurses .....	X	X	X	22	—	N	N
Other health practitioners .....	X	X	X	217	—	N	N
Other employees .....	X	X	X	2 519	1	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW JERSEY—Con.</b>							
<b>Partnerships</b> .....	<b>199</b>	<b>76 635</b>	<b>16 699</b>	<b>959</b>	<b>406</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	6	N	N
Chiropractors .....	X	X	X	41	44	N	N
Podiatrists .....	X	X	X	9	96	N	N
Optometrists .....	X	X	X	18	56	N	N
Mental health practitioners .....	X	X	X	25	31	N	N
Therapists & audiologists .....	X	X	X	99	37	N	N
Registered nurses .....	X	X	X	—	12	N	N
Licensed practical nurses .....	X	X	X	—	12	N	N
Other health practitioners .....	X	X	X	87	31	N	N
Other employees .....	X	X	X	680	81	N	N
<b>Professional service organizations</b> .....	<b>1 739</b>	<b>719 891</b>	<b>321 229</b>	<b>9 451</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	36	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	4	—	N	N
Chiropractors .....	X	X	X	939	—	N	N
Podiatrists .....	X	X	X	265	—	N	N
Optometrists .....	X	X	X	340	—	N	N
Mental health practitioners .....	X	X	X	377	—	N	N
Therapists & audiologists .....	X	X	X	2 079	—	N	N
Registered nurses .....	X	X	X	195	—	N	N
Licensed practical nurses .....	X	X	X	44	—	N	N
Other health practitioners .....	X	X	X	338	—	N	N
Other employees .....	X	X	X	4 834	—	N	N
<b>NEW MEXICO</b>							
<b>Total</b> .....	<b>640</b>	<b>152 928</b>	<b>55 111</b>	<b>2 513</b>	<b>284</b>	<b>68.7</b>	<b>68.0</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	147	72	N	N
Podiatrists .....	X	X	X	52	24	N	N
Optometrists .....	X	X	X	234	94	N	N
Mental health practitioners .....	X	X	X	178	—	N	N
Therapists & audiologists .....	X	X	X	345	48	N	N
Registered nurses .....	X	X	X	142	—	N	N
Licensed practical nurses .....	X	X	X	12	—	N	N
Other health practitioners .....	X	X	X	55	46	N	N
Other employees .....	X	X	X	1 348	—	N	N
<b>Sole practitioners</b> .....	<b>259</b>	<b>45 620</b>	<b>7 768</b>	<b>646</b>	<b>259</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	72	N	N
Podiatrists .....	X	X	X	8	24	N	N
Optometrists .....	X	X	X	157	69	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	192	48	N	N
Registered nurses .....	X	X	X	15	—	N	N
Licensed practical nurses .....	X	X	X	4	—	N	N
Other health practitioners .....	X	X	X	2	46	N	N
Other employees .....	X	X	X	268	—	N	N
<b>Partnerships</b> .....	<b>26</b>	<b>6 719</b>	<b>1 417</b>	<b>84</b>	<b>25</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	13	—	N	N
Optometrists .....	X	X	X	4	25	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	67	—	N	N
<b>Professional service organizations</b> .....	<b>355</b>	<b>100 589</b>	<b>45 926</b>	<b>1 783</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	147	—	N	N
Podiatrists .....	X	X	X	31	—	N	N
Optometrists .....	X	X	X	73	—	N	N
Mental health practitioners .....	X	X	X	178	—	N	N
Therapists & audiologists .....	X	X	X	153	—	N	N
Registered nurses .....	X	X	X	127	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	53	—	N	N
Other employees .....	X	X	X	1 013	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW YORK</b>							
<b>Total</b> .....	<b>5 702</b>	<b>1 591 649</b>	<b>503 182</b>	<b>21 280</b>	<b>3 568</b>	<b>70.6</b>	<b>69.5</b>
Physicians .....	X	X	X	58	3	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	13	—	N	N
Chiropractors .....	X	X	X	1 886	1 559	N	N
Podiatrists .....	X	X	X	635	461	N	N
Optometrists .....	X	X	X	901	274	N	N
Mental health practitioners .....	X	X	X	591	10	N	N
Therapists & audiologists .....	X	X	X	4 577	118	N	N
Registered nurses .....	X	X	X	1 065	1 127	N	N
Licensed practical nurses .....	X	X	X	71	—	N	N
Other health practitioners .....	X	X	X	885	3	N	N
Other employees .....	X	X	X	10 596	13	N	N
<b>Sole practitioners</b> .....	<b>2 864</b>	<b>601 858</b>	<b>112 036</b>	<b>7 935</b>	<b>2 866</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	8	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	10	—	N	N
Chiropractors .....	X	X	X	1 001	1 196	N	N
Podiatrists .....	X	X	X	157	250	N	N
Optometrists .....	X	X	X	552	223	N	N
Mental health practitioners .....	X	X	X	22	5	N	N
Therapists & audiologists .....	X	X	X	371	63	N	N
Registered nurses .....	X	X	X	851	1 127	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	124	—	N	N
Other employees .....	X	X	X	4 831	2	N	N
<b>Partnerships</b> .....	<b>389</b>	<b>142 423</b>	<b>30 820</b>	<b>1 690</b>	<b>702</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	6	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	30	363	N	N
Podiatrists .....	X	X	X	66	211	N	N
Optometrists .....	X	X	X	36	51	N	N
Mental health practitioners .....	X	X	X	16	5	N	N
Therapists & audiologists .....	X	X	X	274	55	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	283	3	N	N
Other employees .....	X	X	X	975	11	N	N
<b>Professional service organizations</b> .....	<b>2 449</b>	<b>847 368</b>	<b>360 326</b>	<b>11 655</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	44	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	855	—	N	N
Podiatrists .....	X	X	X	412	—	N	N
Optometrists .....	X	X	X	313	—	N	N
Mental health practitioners .....	X	X	X	553	—	N	N
Therapists & audiologists .....	X	X	X	3 932	—	N	N
Registered nurses .....	X	X	X	212	—	N	N
Licensed practical nurses .....	X	X	X	61	—	N	N
Other health practitioners .....	X	X	X	478	—	N	N
Other employees .....	X	X	X	4 790	—	N	N
<b>NORTH CAROLINA</b>							
<b>Total</b> .....	<b>2 013</b>	<b>771 103</b>	<b>271 362</b>	<b>10 416</b>	<b>939</b>	<b>69.4</b>	<b>74.1</b>
Physicians .....	X	X	X	29	12	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	4	—	N	N
Chiropractors .....	X	X	X	577	349	N	N
Podiatrists .....	X	X	X	104	181	N	N
Optometrists .....	X	X	X	1 579	355	N	N
Mental health practitioners .....	X	X	X	191	3	N	N
Therapists & audiologists .....	X	X	X	1 966	13	N	N
Registered nurses .....	X	X	X	105	19	N	N
Licensed practical nurses .....	X	X	X	36	—	N	N
Other health practitioners .....	X	X	X	335	4	N	N
Other employees .....	X	X	X	5 490	3	N	N
<b>Sole practitioners</b> .....	<b>772</b>	<b>167 648</b>	<b>31 398</b>	<b>1 992</b>	<b>769</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	308	330	N	N
Podiatrists .....	X	X	X	10	119	N	N
Optometrists .....	X	X	X	308	312	N	N
Mental health practitioners .....	X	X	X	11	3	N	N
Therapists & audiologists .....	X	X	X	6	4	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	59	1	N	N
Other employees .....	X	X	X	1 289	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NORTH CAROLINA—Con.</b>							
<b>Partnerships</b> .....	<b>88</b>	<b>32 538</b>	<b>7 128</b>	<b>361</b>	<b>170</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	12	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	9	19	N	N
Podiatrists .....	X	X	X	—	62	N	N
Optometrists .....	X	X	X	14	43	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	7	9	N	N
Registered nurses .....	X	X	X	29	19	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	38	3	N	N
Other employees .....	X	X	X	260	3	N	N
<b>Professional service organizations</b> .....	<b>1 153</b>	<b>570 917</b>	<b>232 836</b>	<b>8 063</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	27	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	4	—	N	N
Chiropractors .....	X	X	X	260	—	N	N
Podiatrists .....	X	X	X	94	—	N	N
Optometrists .....	X	X	X	1 257	—	N	N
Mental health practitioners .....	X	X	X	180	—	N	N
Therapists & audiologists .....	X	X	X	1 953	—	N	N
Registered nurses .....	X	X	X	76	—	N	N
Licensed practical nurses .....	X	X	X	33	—	N	N
Other health practitioners .....	X	X	X	238	—	N	N
Other employees .....	X	X	X	3 941	—	N	N
<b>NORTH DAKOTA</b>							
<b>Total</b> .....	<b>234</b>	<b>63 651</b>	<b>23 905</b>	<b>1 075</b>	<b>130</b>	<b>73.8</b>	<b>64.6</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	124	60	N	N
Podiatrists .....	X	X	X	7	—	N	N
Optometrists .....	X	X	X	75	44	N	N
Mental health practitioners .....	X	X	X	24	12	N	N
Therapists & audiologists .....	X	X	X	173	7	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	13	7	N	N
Other employees .....	X	X	X	658	—	N	N
<b>Sole practitioners</b> .....	<b>109</b>	<b>17 821</b>	<b>3 039</b>	<b>248</b>	<b>109</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	48	55	N	N
Podiatrists .....	X	X	X	3	—	N	N
Optometrists .....	X	X	X	27	38	N	N
Mental health practitioners .....	X	X	X	—	9	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	3	7	N	N
Other employees .....	X	X	X	167	—	N	N
<b>Partnerships</b> .....	<b>13</b>	<b>13 022</b>	<b>6 775</b>	<b>297</b>	<b>21</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	8	5	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	6	6	N	N
Mental health practitioners .....	X	X	X	3	3	N	N
Therapists & audiologists .....	X	X	X	103	7	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	177	—	N	N
<b>Professional service organizations</b> .....	<b>112</b>	<b>32 808</b>	<b>14 091</b>	<b>530</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	68	—	N	N
Podiatrists .....	X	X	X	4	—	N	N
Optometrists .....	X	X	X	42	—	N	N
Mental health practitioners .....	X	X	X	21	—	N	N
Therapists & audiologists .....	X	X	X	70	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	10	—	N	N
Other employees .....	X	X	X	314	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>OHIO</b>							
<b>Total</b> .....	<b>3 576</b>	<b>1 195 288</b>	<b>480 951</b>	<b>19 294</b>	<b>1 640</b>	<b>70.2</b>	<b>54.3</b>
Physicians .....	X	X	X	42	—	N	N
Osteopathic physicians .....	X	X	X	15	—	N	N
Dentists .....	X	X	X	5	—	N	N
Chiropractors .....	X	X	X	1 354	392	N	N
Podiatrists .....	X	X	X	305	267	N	N
Optometrists .....	X	X	X	1 042	478	N	N
Mental health practitioners .....	X	X	X	1 279	393	N	N
Therapists & audiologists .....	X	X	X	3 837	30	N	N
Registered nurses .....	X	X	X	339	—	N	N
Licensed practical nurses .....	X	X	X	475	2	N	N
Other health practitioners .....	X	X	X	1 385	16	N	N
Other employees .....	X	X	X	9 216	62	N	N
<b>Sole practitioners</b> .....	<b>1 398</b>	<b>305 477</b>	<b>58 579</b>	<b>4 328</b>	<b>1 398</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	183	368	N	N
Podiatrists .....	X	X	X	62	253	N	N
Optometrists .....	X	X	X	115	364	N	N
Mental health practitioners .....	X	X	X	518	389	N	N
Therapists & audiologists .....	X	X	X	157	24	N	N
Registered nurses .....	X	X	X	8	—	N	N
Licensed practical nurses .....	X	X	X	15	—	N	N
Other health practitioners .....	X	X	X	97	—	N	N
Other employees .....	X	X	X	3 171	—	N	N
<b>Partnerships</b> .....	<b>150</b>	<b>69 671</b>	<b>16 977</b>	<b>820</b>	<b>242</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	4	—	N	N
Chiropractors .....	X	X	X	24	24	N	N
Podiatrists .....	X	X	X	4	14	N	N
Optometrists .....	X	X	X	92	114	N	N
Mental health practitioners .....	X	X	X	—	4	N	N
Therapists & audiologists .....	X	X	X	59	6	N	N
Registered nurses .....	X	X	X	18	—	N	N
Licensed practical nurses .....	X	X	X	—	2	N	N
Other health practitioners .....	X	X	X	211	16	N	N
Other employees .....	X	X	X	408	62	N	N
<b>Professional service organizations</b> .....	<b>2 028</b>	<b>820 140</b>	<b>405 395</b>	<b>14 146</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	40	—	N	N
Osteopathic physicians .....	X	X	X	15	—	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	1 147	—	N	N
Podiatrists .....	X	X	X	239	—	N	N
Optometrists .....	X	X	X	835	—	N	N
Mental health practitioners .....	X	X	X	761	—	N	N
Therapists & audiologists .....	X	X	X	3 621	—	N	N
Registered nurses .....	X	X	X	313	—	N	N
Licensed practical nurses .....	X	X	X	460	—	N	N
Other health practitioners .....	X	X	X	1 077	—	N	N
Other employees .....	X	X	X	5 637	—	N	N
<b>OKLAHOMA</b>							
<b>Total</b> .....	<b>1 125</b>	<b>326 914</b>	<b>112 877</b>	<b>5 049</b>	<b>446</b>	<b>57.3</b>	<b>60.8</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	4	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	268	105	N	N
Podiatrists .....	X	X	X	134	14	N	N
Optometrists .....	X	X	X	271	162	N	N
Mental health practitioners .....	X	X	X	722	81	N	N
Therapists & audiologists .....	X	X	X	1 047	80	N	N
Registered nurses .....	X	X	X	46	—	N	N
Licensed practical nurses .....	X	X	X	61	—	N	N
Other health practitioners .....	X	X	X	308	—	N	N
Other employees .....	X	X	X	2 183	4	N	N
<b>Sole practitioners</b> .....	<b>401</b>	<b>75 466</b>	<b>12 209</b>	<b>995</b>	<b>401</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	81	101	N	N
Podiatrists .....	X	X	X	61	14	N	N
Optometrists .....	X	X	X	14	125	N	N
Mental health practitioners .....	X	X	X	101	81	N	N
Therapists & audiologists .....	X	X	X	107	80	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	56	—	N	N
Other health practitioners .....	X	X	X	10	—	N	N
Other employees .....	X	X	X	565	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>OKLAHOMA—Con.</b>							
<b>Partnerships</b> .....	<b>38</b>	<b>11 772</b>	<b>2 521</b>	<b>130</b>	<b>45</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	4	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	15	37	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	7	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	7	—	N	N
Other employees .....	X	X	X	99	4	N	N
<b>Professional service organizations</b> .....	<b>686</b>	<b>239 676</b>	<b>98 147</b>	<b>3 924</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	4	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	187	—	N	N
Optometrists .....	X	X	X	71	—	N	N
Mental health practitioners .....	X	X	X	242	—	N	N
Therapists & audiologists .....	X	X	X	621	—	N	N
Registered nurses .....	X	X	X	933	—	N	N
Licensed practical nurses .....	X	X	X	46	—	N	N
Other health practitioners .....	X	X	X	5	—	N	N
Other employees .....	X	X	X	291	—	N	N
				1 519	—	N	N
<b>OREGON</b>							
<b>Total</b> .....	<b>1 302</b>	<b>324 831</b>	<b>105 976</b>	<b>4 797</b>	<b>748</b>	<b>68.4</b>	<b>59.0</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	507	369	N	N
Optometrists .....	X	X	X	42	52	N	N
Mental health practitioners .....	X	X	X	225	212	N	N
Therapists & audiologists .....	X	X	X	396	47	N	N
Registered nurses .....	X	X	X	891	55	N	N
Licensed practical nurses .....	X	X	X	44	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	205	9	N	N
				2 481	4	N	N
<b>Sole practitioners</b> .....	<b>665</b>	<b>125 743</b>	<b>22 737</b>	<b>1 648</b>	<b>662</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	267	369	N	N
Optometrists .....	X	X	X	14	48	N	N
Mental health practitioners .....	X	X	X	72	183	N	N
Therapists & audiologists .....	X	X	X	8	43	N	N
Registered nurses .....	X	X	X	111	10	N	N
Licensed practical nurses .....	X	X	X	22	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	111	9	N	N
				1 042	—	N	N
<b>Partnerships</b> .....	<b>56</b>	<b>21 870</b>	<b>6 104</b>	<b>282</b>	<b>86</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	3	—	N	N
Podiatrists .....	X	X	X	—	4	N	N
Optometrists .....	X	X	X	21	29	N	N
Mental health practitioners .....	X	X	X	10	4	N	N
Therapists & audiologists .....	X	X	X	80	45	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	9	—	N	N
Other employees .....	X	X	X	156	4	N	N
<b>Professional service organizations</b> .....	<b>581</b>	<b>177 218</b>	<b>77 135</b>	<b>2 867</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	237	—	N	N
Optometrists .....	X	X	X	28	—	N	N
Mental health practitioners .....	X	X	X	132	—	N	N
Therapists & audiologists .....	X	X	X	378	—	N	N
Registered nurses .....	X	X	X	700	—	N	N
Licensed practical nurses .....	X	X	X	19	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	85	—	N	N
				1 283	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>PENNSYLVANIA</b>							
<b>Total</b> .....	<b>4 566</b>	<b>1 488 499</b>	<b>582 995</b>	<b>22 531</b>	<b>2 752</b>	<b>62.9</b>	<b>43.7</b>
Physicians .....	X	X	X	96	3	N	N
Osteopathic physicians .....	X	X	X	6	—	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	1 045	1 095	N	N
Podiatrists .....	X	X	X	808	513	N	N
Optometrists .....	X	X	X	587	1 006	N	N
Mental health practitioners .....	X	X	X	1 668	47	N	N
Therapists & audiologists .....	X	X	X	5 303	63	N	N
Registered nurses .....	X	X	X	186	—	N	N
Licensed practical nurses .....	X	X	X	107	—	N	N
Other health practitioners .....	X	X	X	1 366	—	N	N
Other employees .....	X	X	X	11 358	25	N	N
<b>Sole practitioners</b> .....	<b>2 387</b>	<b>483 561</b>	<b>88 288</b>	<b>6 653</b>	<b>2 387</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	10	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	228	999	N	N
Podiatrists .....	X	X	X	152	467	N	N
Optometrists .....	X	X	X	147	882	N	N
Mental health practitioners .....	X	X	X	329	10	N	N
Therapists & audiologists .....	X	X	X	124	29	N	N
Registered nurses .....	X	X	X	39	—	N	N
Licensed practical nurses .....	X	X	X	45	—	N	N
Other health practitioners .....	X	X	X	426	—	N	N
Other employees .....	X	X	X	5 153	—	N	N
<b>Partnerships</b> .....	<b>261</b>	<b>97 878</b>	<b>25 650</b>	<b>1 192</b>	<b>365</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	10	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	46	96	N	N
Podiatrists .....	X	X	X	—	46	N	N
Optometrists .....	X	X	X	48	124	N	N
Mental health practitioners .....	X	X	X	18	37	N	N
Therapists & audiologists .....	X	X	X	360	34	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	4	—	N	N
Other health practitioners .....	X	X	X	64	—	N	N
Other employees .....	X	X	X	638	25	N	N
<b>Professional service organizations</b> .....	<b>1 918</b>	<b>907 060</b>	<b>469 057</b>	<b>14 686</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	76	—	N	N
Osteopathic physicians .....	X	X	X	6	—	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	771	—	N	N
Podiatrists .....	X	X	X	656	—	N	N
Optometrists .....	X	X	X	392	—	N	N
Mental health practitioners .....	X	X	X	1 321	—	N	N
Therapists & audiologists .....	X	X	X	4 819	—	N	N
Registered nurses .....	X	X	X	143	—	N	N
Licensed practical nurses .....	X	X	X	58	—	N	N
Other health practitioners .....	X	X	X	876	—	N	N
Other employees .....	X	X	X	5 567	—	N	N
<b>RHODE ISLAND</b>							
<b>Total</b> .....	<b>313</b>	<b>91 596</b>	<b>34 854</b>	<b>1 408</b>	<b>158</b>	<b>64.4</b>	<b>47.0</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	83	45	N	N
Podiatrists .....	X	X	X	71	50	N	N
Optometrists .....	X	X	X	79	54	N	N
Mental health practitioners .....	X	X	X	13	—	N	N
Therapists & audiologists .....	X	X	X	324	9	N	N
Registered nurses .....	X	X	X	32	—	N	N
Licensed practical nurses .....	X	X	X	7	—	N	N
Other health practitioners .....	X	X	X	139	—	N	N
Other employees .....	X	X	X	660	—	N	N
<b>Sole practitioners</b> .....	<b>127</b>	<b>26 956</b>	<b>5 592</b>	<b>383</b>	<b>127</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	40	45	N	N
Podiatrists .....	X	X	X	—	35	N	N
Optometrists .....	X	X	X	5	45	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	15	2	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	321	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>RHODE ISLAND—Con.</b>							
<b>Partnerships</b> .....	<b>11</b>	<b>5 487</b>	<b>1 834</b>	<b>79</b>	<b>31</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	26	15	N	N
Optometrists .....	X	X	X	—	9	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	29	7	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	1	—	N	N
Other employees .....	X	X	X	23	—	N	N
<b>Professional service organizations</b> .....	<b>175</b>	<b>59 153</b>	<b>27 428</b>	<b>946</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	43	—	N	N
Podiatrists .....	X	X	X	45	—	N	N
Optometrists .....	X	X	X	74	—	N	N
Mental health practitioners .....	X	X	X	13	—	N	N
Therapists & audiologists .....	X	X	X	280	—	N	N
Registered nurses .....	X	X	X	30	—	N	N
Licensed practical nurses .....	X	X	X	7	—	N	N
Other health practitioners .....	X	X	X	138	—	N	N
Other employees .....	X	X	X	316	—	N	N
<b>SOUTH CAROLINA</b>							
<b>Total</b> .....	<b>919</b>	<b>300 822</b>	<b>120 083</b>	<b>4 169</b>	<b>382</b>	<b>59.6</b>	<b>48.0</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	265	32	N	N
Podiatrists .....	X	X	X	52	21	N	N
Optometrists .....	X	X	X	259	308	N	N
Mental health practitioners .....	X	X	X	61	3	N	N
Therapists & audiologists .....	X	X	X	1 250	18	N	N
Registered nurses .....	X	X	X	86	—	N	N
Licensed practical nurses .....	X	X	X	35	—	N	N
Other health practitioners .....	X	X	X	130	—	N	N
Other employees .....	X	X	X	2 026	—	N	N
<b>Sole practitioners</b> .....	<b>331</b>	<b>64 066</b>	<b>11 849</b>	<b>819</b>	<b>331</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	38	32	N	N
Podiatrists .....	X	X	X	20	21	N	N
Optometrists .....	X	X	X	101	272	N	N
Mental health practitioners .....	X	X	X	—	3	N	N
Therapists & audiologists .....	X	X	X	18	3	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	1	—	N	N
Other employees .....	X	X	X	634	—	N	N
<b>Partnerships</b> .....	<b>47</b>	<b>13 867</b>	<b>3 130</b>	<b>169</b>	<b>51</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	4	36	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	36	15	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	14	—	N	N
Other employees .....	X	X	X	115	—	N	N
<b>Professional service organizations</b> .....	<b>541</b>	<b>222 889</b>	<b>105 104</b>	<b>3 181</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	227	—	N	N
Podiatrists .....	X	X	X	32	—	N	N
Optometrists .....	X	X	X	154	—	N	N
Mental health practitioners .....	X	X	X	61	—	N	N
Therapists & audiologists .....	X	X	X	1 196	—	N	N
Registered nurses .....	X	X	X	82	—	N	N
Licensed practical nurses .....	X	X	X	32	—	N	N
Other health practitioners .....	X	X	X	115	—	N	N
Other employees .....	X	X	X	1 277	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>SOUTH DAKOTA</b>							
<b>Total</b> .....	<b>299</b>	<b>76 644</b>	<b>24 377</b>	<b>1 149</b>	<b>226</b>	<b>69.2</b>	<b>57.3</b>
Physicians .....	X	X	X	3	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	161	60	N	N
Podiatrists .....	X	X	X	32	7	N	N
Optometrists .....	X	X	X	96	92	N	N
Mental health practitioners .....	X	X	X	30	23	N	N
Therapists & audiologists .....	X	X	X	97	26	N	N
Registered nurses .....	X	X	X	46	—	N	N
Licensed practical nurses .....	X	X	X	13	—	N	N
Other health practitioners .....	X	X	X	63	—	N	N
Other employees .....	X	X	X	608	15	N	N
<b>Sole practitioners</b> .....	<b>161</b>	<b>29 116</b>	<b>5 059</b>	<b>403</b>	<b>161</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	97	54	N	N
Podiatrists .....	X	X	X	20	7	N	N
Optometrists .....	X	X	X	55	73	N	N
Mental health practitioners .....	X	X	X	—	17	N	N
Therapists & audiologists .....	X	X	X	6	10	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	11	—	N	N
Other employees .....	X	X	X	208	—	N	N
<b>Partnerships</b> .....	<b>32</b>	<b>13 531</b>	<b>2 775</b>	<b>190</b>	<b>65</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	6	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	4	19	N	N
Mental health practitioners .....	X	X	X	22	6	N	N
Therapists & audiologists .....	X	X	X	16	16	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	17	—	N	N
Other employees .....	X	X	X	123	15	N	N
<b>Professional service organizations</b> .....	<b>106</b>	<b>33 997</b>	<b>16 543</b>	<b>556</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	64	—	N	N
Podiatrists .....	X	X	X	12	—	N	N
Optometrists .....	X	X	X	37	—	N	N
Mental health practitioners .....	X	X	X	8	—	N	N
Therapists & audiologists .....	X	X	X	75	—	N	N
Registered nurses .....	X	X	X	42	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	35	—	N	N
Other employees .....	X	X	X	277	—	N	N
<b>TENNESSEE</b>							
<b>Total</b> .....	<b>1 437</b>	<b>549 583</b>	<b>223 433</b>	<b>8 020</b>	<b>928</b>	<b>60.2</b>	<b>56.7</b>
Physicians .....	X	X	X	18	1	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	4	—	N	N
Chiropractors .....	X	X	X	621	327	N	N
Podiatrists .....	X	X	X	72	74	N	N
Optometrists .....	X	X	X	372	266	N	N
Mental health practitioners .....	X	X	X	356	249	N	N
Therapists & audiologists .....	X	X	X	2 111	6	N	N
Registered nurses .....	X	X	X	145	—	N	N
Licensed practical nurses .....	X	X	X	25	—	N	N
Other health practitioners .....	X	X	X	342	—	N	N
Other employees .....	X	X	X	3 954	5	N	N
<b>Sole practitioners</b> .....	<b>733</b>	<b>149 446</b>	<b>26 914</b>	<b>1 860</b>	<b>733</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	340	266	N	N
Podiatrists .....	X	X	X	11	70	N	N
Optometrists .....	X	X	X	147	159	N	N
Mental health practitioners .....	X	X	X	4	234	N	N
Therapists & audiologists .....	X	X	X	32	4	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	119	—	N	N
Other employees .....	X	X	X	1 201	—	N	N

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<b>TENNESSEE—Con.</b>							
<b>Partnerships</b> .....	<b>116</b>	<b>35 549</b>	<b>7 422</b>	<b>403</b>	<b>195</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	1	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	3	61	N	N
Podiatrists .....	X	X	X	12	4	N	N
Optometrists .....	X	X	X	36	107	N	N
Mental health practitioners .....	X	X	X	—	15	N	N
Therapists & audiologists .....	X	X	X	8	2	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	2	—	N	N
Other employees .....	X	X	X	342	5	N	N
<b>Professional service organizations</b> .....	<b>588</b>	<b>364 588</b>	<b>189 097</b>	<b>5 757</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	14	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	4	—	N	N
Chiropractors .....	X	X	X	278	—	N	N
Podiatrists .....	X	X	X	49	—	N	N
Optometrists .....	X	X	X	189	—	N	N
Mental health practitioners .....	X	X	X	352	—	N	N
Therapists & audiologists .....	X	X	X	2 071	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	143	—	N	N
Other health practitioners .....	X	X	X	25	—	N	N
Other employees .....	X	X	X	221	—	N	N
Other employees .....	X	X	X	2 411	—	N	N
<b>TEXAS</b>							
<b>Total</b> .....	<b>5 444</b>	<b>1 844 362</b>	<b>668 882</b>	<b>25 289</b>	<b>3 454</b>	<b>62.3</b>	<b>48.7</b>
Physicians .....	X	X	X	96	7	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	1 356	726	N	N
Podiatrists .....	X	X	X	321	145	N	N
Optometrists .....	X	X	X	881	973	N	N
Mental health practitioners .....	X	X	X	1 089	831	N	N
Therapists & audiologists .....	X	X	X	5 051	589	N	N
Registered nurses .....	X	X	X	279	12	N	N
Licensed practical nurses .....	X	X	X	214	—	N	N
Other health practitioners .....	X	X	X	1 843	12	N	N
Other employees .....	X	X	X	14 157	159	N	N
<b>Sole practitioners</b> .....	<b>2 431</b>	<b>504 374</b>	<b>92 411</b>	<b>6 429</b>	<b>2 431</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	1	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	633	653	N	N
Podiatrists .....	X	X	X	92	114	N	N
Optometrists .....	X	X	X	148	759	N	N
Mental health practitioners .....	X	X	X	398	444	N	N
Therapists & audiologists .....	X	X	X	449	460	N	N
Registered nurses .....	X	X	X	9	—	N	N
Licensed practical nurses .....	X	X	X	13	—	N	N
Other health practitioners .....	X	X	X	299	—	N	N
Other employees .....	X	X	X	4 388	—	N	N
<b>Partnerships</b> .....	<b>334</b>	<b>159 656</b>	<b>52 606</b>	<b>2 220</b>	<b>1 023</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	6	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	30	73	N	N
Podiatrists .....	X	X	X	3	31	N	N
Optometrists .....	X	X	X	62	214	N	N
Mental health practitioners .....	X	X	X	86	387	N	N
Therapists & audiologists .....	X	X	X	317	129	N	N
Registered nurses .....	X	X	X	71	12	N	N
Licensed practical nurses .....	X	X	X	104	—	N	N
Other health practitioners .....	X	X	X	322	12	N	N
Other employees .....	X	X	X	1 225	159	N	N
<b>Professional service organizations</b> .....	<b>2 679</b>	<b>1 180 332</b>	<b>523 865</b>	<b>16 640</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	96	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	693	—	N	N
Podiatrists .....	X	X	X	226	—	N	N
Optometrists .....	X	X	X	671	—	N	N
Mental health practitioners .....	X	X	X	605	—	N	N
Therapists & audiologists .....	X	X	X	4 285	—	N	N
Registered nurses .....	X	X	X	199	—	N	N
Licensed practical nurses .....	X	X	X	97	—	N	N
Other health practitioners .....	X	X	X	1 222	—	N	N
Other employees .....	X	X	X	8 544	—	N	N

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>UTAH</b>							
<b>Total</b> .....	<b>617</b>	<b>188 741</b>	<b>79 982</b>	<b>3 524</b>	<b>326</b>	<b>63.8</b>	<b>27.6</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	173	74	N	N
Podiatrists .....	X	X	X	83	17	N	N
Optometrists .....	X	X	X	124	120	N	N
Mental health practitioners .....	X	X	X	65	6	N	N
Therapists & audiologists .....	X	X	X	910	109	N	N
Registered nurses .....	X	X	X	43	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	426	—	N	N
Other employees .....	X	X	X	1 689	—	N	N
<b>Sole practitioners</b> .....	<b>198</b>	<b>36 086</b>	<b>6 144</b>	<b>574</b>	<b>198</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	51	74	N	N
Podiatrists .....	X	X	X	44	17	N	N
Optometrists .....	X	X	X	2	35	N	N
Mental health practitioners .....	X	X	X	—	6	N	N
Therapists & audiologists .....	X	X	X	40	66	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	13	—	N	N
Other employees .....	X	X	X	424	—	N	N
<b>Partnerships</b> .....	<b>36</b>	<b>27 436</b>	<b>12 999</b>	<b>469</b>	<b>128</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	6	85	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	188	43	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	15	—	N	N
Other employees .....	X	X	X	260	—	N	N
<b>Professional service organizations</b> .....	<b>383</b>	<b>125 219</b>	<b>60 839</b>	<b>2 481</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	122	—	N	N
Podiatrists .....	X	X	X	39	—	N	N
Optometrists .....	X	X	X	116	—	N	N
Mental health practitioners .....	X	X	X	65	—	N	N
Therapists & audiologists .....	X	X	X	682	—	N	N
Registered nurses .....	X	X	X	43	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	398	—	N	N
Other employees .....	X	X	X	1 005	—	N	N
<b>VERMONT</b>							
<b>Total</b> .....	<b>235</b>	<b>47 684</b>	<b>14 553</b>	<b>663</b>	<b>141</b>	<b>76.3</b>	<b>61.7</b>
Physicians .....	X	X	X	4	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	43	55	N	N
Podiatrists .....	X	X	X	4	5	N	N
Optometrists .....	X	X	X	63	55	N	N
Mental health practitioners .....	X	X	X	67	15	N	N
Therapists & audiologists .....	X	X	X	112	3	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	46	8	N	N
Other employees .....	X	X	X	322	—	N	N
<b>Sole practitioners</b> .....	<b>124</b>	<b>24 825</b>	<b>4 812</b>	<b>302</b>	<b>124</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	28	55	N	N
Podiatrists .....	X	X	X	3	5	N	N
Optometrists .....	X	X	X	5	38	N	N
Mental health practitioners .....	X	X	X	15	15	N	N
Therapists & audiologists .....	X	X	X	23	3	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	12	8	N	N
Other employees .....	X	X	X	215	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>VERMONT—Con.</b>							
<b>Partnerships</b> .....	<b>12</b>	<b>4 301</b>	<b>1 156</b>	<b>50</b>	<b>17</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	50	17	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	—	—	N	N
<b>Professional service organizations</b> .....	<b>99</b>	<b>18 558</b>	<b>8 585</b>	<b>311</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	15	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	8	—	N	N
Mental health practitioners .....	X	X	X	52	—	N	N
Therapists & audiologists .....	X	X	X	89	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	34	—	N	N
Other employees .....	X	X	X	107	—	N	N
<b>VIRGINIA</b>							
<b>Total</b> .....	<b>1 823</b>	<b>580 779</b>	<b>244 179</b>	<b>9 091</b>	<b>669</b>	<b>65.6</b>	<b>67.0</b>
Physicians .....	X	X	X	23	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	454	239	N	N
Podiatrists .....	X	X	X	199	94	N	N
Optometrists .....	X	X	X	460	265	N	N
Mental health practitioners .....	X	X	X	1 262	2	N	N
Therapists & audiologists .....	X	X	X	1 619	6	N	N
Registered nurses .....	X	X	X	38	—	N	N
Licensed practical nurses .....	X	X	X	38	—	N	N
Other health practitioners .....	X	X	X	459	63	N	N
Other employees .....	X	X	X	4 539	—	N	N
<b>Sole practitioners</b> .....	<b>575</b>	<b>114 993</b>	<b>21 788</b>	<b>1 460</b>	<b>575</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	110	233	N	N
Podiatrists .....	X	X	X	49	88	N	N
Optometrists .....	X	X	X	118	242	N	N
Mental health practitioners .....	X	X	X	1	2	N	N
Therapists & audiologists .....	X	X	X	14	6	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	28	4	N	N
Other employees .....	X	X	X	1 135	—	N	N
<b>Partnerships</b> .....	<b>58</b>	<b>17 868</b>	<b>4 474</b>	<b>205</b>	<b>94</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	7	6	N	N
Podiatrists .....	X	X	X	—	6	N	N
Optometrists .....	X	X	X	24	23	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	59	59	N	N
Other employees .....	X	X	X	113	—	N	N
<b>Professional service organizations</b> .....	<b>1 190</b>	<b>447 918</b>	<b>217 917</b>	<b>7 426</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	21	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	337	—	N	N
Podiatrists .....	X	X	X	150	—	N	N
Optometrists .....	X	X	X	318	—	N	N
Mental health practitioners .....	X	X	X	1 261	—	N	N
Therapists & audiologists .....	X	X	X	1 605	—	N	N
Registered nurses .....	X	X	X	35	—	N	N
Licensed practical nurses .....	X	X	X	36	—	N	N
Other health practitioners .....	X	X	X	372	—	N	N
Other employees .....	X	X	X	3 291	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>WASHINGTON</b>							
<b>Total</b> .....	<b>2 386</b>	<b>654 396</b>	<b>218 683</b>	<b>9 351</b>	<b>1 336</b>	<b>73.0</b>	<b>55.1</b>
Physicians .....	X	X	X	24	—	N	N
Osteopathic physicians .....	X	X	X	30	6	N	N
Dentists .....	X	X	X	4	—	N	N
Chiropractors .....	X	X	X	810	874	N	N
Podiatrists .....	X	X	X	215	90	N	N
Optometrists .....	X	X	X	630	295	N	N
Mental health practitioners .....	X	X	X	415	10	N	N
Therapists & audiologists .....	X	X	X	1 588	56	N	N
Registered nurses .....	X	X	X	481	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	675	2	N	N
Other employees .....	X	X	X	4 471	3	N	N
<b>Sole practitioners</b> .....	<b>1 218</b>	<b>238 478</b>	<b>41 955</b>	<b>3 014</b>	<b>1 218</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	377	864	N	N
Podiatrists .....	X	X	X	143	62	N	N
Optometrists .....	X	X	X	243	265	N	N
Mental health practitioners .....	X	X	X	9	6	N	N
Therapists & audiologists .....	X	X	X	62	19	N	N
Registered nurses .....	X	X	X	17	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	150	2	N	N
Other employees .....	X	X	X	2 011	—	N	N
<b>Partnerships</b> .....	<b>89</b>	<b>34 330</b>	<b>9 336</b>	<b>464</b>	<b>118</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	29	6	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	5	10	N	N
Podiatrists .....	X	X	X	—	28	N	N
Optometrists .....	X	X	X	29	30	N	N
Mental health practitioners .....	X	X	X	—	4	N	N
Therapists & audiologists .....	X	X	X	75	37	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	70	—	N	N
Other employees .....	X	X	X	256	3	N	N
<b>Professional service organizations</b> .....	<b>1 079</b>	<b>381 588</b>	<b>167 392</b>	<b>5 873</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	22	—	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	4	—	N	N
Chiropractors .....	X	X	X	428	—	N	N
Podiatrists .....	X	X	X	72	—	N	N
Optometrists .....	X	X	X	358	—	N	N
Mental health practitioners .....	X	X	X	406	—	N	N
Therapists & audiologists .....	X	X	X	1 451	—	N	N
Registered nurses .....	X	X	X	464	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	455	—	N	N
Other employees .....	X	X	X	2 204	—	N	N
<b>WEST VIRGINIA</b>							
<b>Total</b> .....	<b>461</b>	<b>138 848</b>	<b>41 984</b>	<b>1 936</b>	<b>324</b>	<b>64.8</b>	<b>46.4</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	156	84	N	N
Podiatrists .....	X	X	X	18	21	N	N
Optometrists .....	X	X	X	288	92	N	N
Mental health practitioners .....	X	X	X	79	67	N	N
Therapists & audiologists .....	X	X	X	195	45	N	N
Registered nurses .....	X	X	X	33	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	67	—	N	N
Other employees .....	X	X	X	1 092	15	N	N
<b>Sole practitioners</b> .....	<b>258</b>	<b>66 731</b>	<b>12 073</b>	<b>895</b>	<b>255</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	96	84	N	N
Podiatrists .....	X	X	X	9	15	N	N
Optometrists .....	X	X	X	164	88	N	N
Mental health practitioners .....	X	X	X	10	27	N	N
Therapists & audiologists .....	X	X	X	60	41	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	5	—	N	N
Other employees .....	X	X	X	550	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>WEST VIRGINIA—Con.</b>							
<b>Partnerships</b> .....	<b>22</b>	<b>8 883</b>	<b>2 315</b>	<b>99</b>	<b>69</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	6	N	N
Optometrists .....	X	X	X	29	4	N	N
Mental health practitioners .....	X	X	X	—	40	N	N
Therapists & audiologists .....	X	X	X	8	4	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	62	15	N	N
<b>Professional service organizations</b> .....	<b>181</b>	<b>63 234</b>	<b>27 596</b>	<b>942</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	60	—	N	N
Podiatrists .....	X	X	X	9	—	N	N
Optometrists .....	X	X	X	95	—	N	N
Mental health practitioners .....	X	X	X	69	—	N	N
Therapists & audiologists .....	X	X	X	127	—	N	N
Registered nurses .....	X	X	X	32	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	62	—	N	N
Other employees .....	X	X	X	480	—	N	N
<b>WISCONSIN</b>							
<b>Total</b> .....	<b>1 784</b>	<b>613 307</b>	<b>253 426</b>	<b>9 962</b>	<b>816</b>	<b>69.7</b>	<b>57.3</b>
Physicians .....	X	X	X	16	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	1 889	398	N	N
Podiatrists .....	X	X	X	96	88	N	N
Optometrists .....	X	X	X	250	228	N	N
Mental health practitioners .....	X	X	X	552	41	N	N
Therapists & audiologists .....	X	X	X	2 267	33	N	N
Registered nurses .....	X	X	X	58	—	N	N
Licensed practical nurses .....	X	X	X	40	—	N	N
Other health practitioners .....	X	X	X	486	—	N	N
Other employees .....	X	X	X	4 308	28	N	N
<b>Sole practitioners</b> .....	<b>709</b>	<b>153 152</b>	<b>29 142</b>	<b>2 179</b>	<b>709</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	1 105	377	N	N
Podiatrists .....	X	X	X	14	84	N	N
Optometrists .....	X	X	X	65	215	N	N
Mental health practitioners .....	X	X	X	36	28	N	N
Therapists & audiologists .....	X	X	X	30	5	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	7	—	N	N
Other health practitioners .....	X	X	X	19	—	N	N
Other employees .....	X	X	X	901	—	N	N
<b>Partnerships</b> .....	<b>81</b>	<b>31 417</b>	<b>7 997</b>	<b>348</b>	<b>107</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	28	21	N	N
Podiatrists .....	X	X	X	5	4	N	N
Optometrists .....	X	X	X	—	13	N	N
Mental health practitioners .....	X	X	X	11	13	N	N
Therapists & audiologists .....	X	X	X	29	28	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	36	—	N	N
Other employees .....	X	X	X	234	28	N	N
<b>Professional service organizations</b> .....	<b>994</b>	<b>428 738</b>	<b>216 287</b>	<b>7 435</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	11	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	756	—	N	N
Podiatrists .....	X	X	X	77	—	N	N
Optometrists .....	X	X	X	185	—	N	N
Mental health practitioners .....	X	X	X	505	—	N	N
Therapists & audiologists .....	X	X	X	2 208	—	N	N
Registered nurses .....	X	X	X	56	—	N	N
Licensed practical nurses .....	X	X	X	33	—	N	N
Other health practitioners .....	X	X	X	431	—	N	N
Other employees .....	X	X	X	3 173	—	N	N

See footnotes at end of table.

**Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>WYOMING</b>							
<b>Total</b> .....	<b>194</b>	<b>45 975</b>	<b>13 483</b>	<b>699</b>	<b>110</b>	<b>70.6</b>	<b>60.5</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	57	14	N	N
Podiatrists .....	X	X	X	5	6	N	N
Optometrists .....	X	X	X	142	49	N	N
Mental health practitioners .....	X	X	X	24	27	N	N
Therapists & audiologists .....	X	X	X	58	2	N	N
Registered nurses .....	X	X	X	64	6	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	15	6	N	N
Other employees .....	X	X	X	334	—	N	N
<b>Sole practitioners</b> .....	<b>79</b>	<b>15 623</b>	<b>2 744</b>	<b>222</b>	<b>79</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	14	14	N	N
Podiatrists .....	X	X	X	4	6	N	N
Optometrists .....	X	X	X	58	39	N	N
Mental health practitioners .....	X	X	X	—	6	N	N
Therapists & audiologists .....	X	X	X	28	2	N	N
Registered nurses .....	X	X	X	5	6	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	6	N	N
Other employees .....	X	X	X	113	—	N	N
<b>Partnerships</b> .....	<b>11</b>	<b>4 659</b>	<b>952</b>	<b>47</b>	<b>31</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	30	10	N	N
Mental health practitioners .....	X	X	X	—	21	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	17	—	N	N
<b>Professional service organizations</b> .....	<b>104</b>	<b>25 693</b>	<b>9 787</b>	<b>430</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	43	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	54	—	N	N
Mental health practitioners .....	X	X	X	24	—	N	N
Therapists & audiologists .....	X	X	X	30	—	N	N
Registered nurses .....	X	X	X	59	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	15	—	N	N
Other employees .....	X	X	X	204	—	N	N

<sup>1</sup>Number represents personnel for pay period including March 12.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>UNITED STATES</b>							
<b>Total</b> .....	<b>11 828</b>	<b>17 306 497</b>	<b>5 501 909</b>	<b>173 809</b>	<b>7 935</b>	<b>52.8</b>	<b>59.6</b>
Physicians .....	X	X	X	10 126	5 057	N	N
Osteopathic physicians .....	X	X	X	449	62	N	N
Dentists .....	X	X	X	118	84	N	N
Chiropractors .....	X	X	X	47	25	N	N
Podiatrists .....	X	X	X	39	36	N	N
Optometrists .....	X	X	X	80	2	N	N
Mental health practitioners .....	X	X	X	5 586	436	N	N
Therapists & audiologists .....	X	X	X	8 918	300	N	N
Registered nurses .....	X	X	X	37 525	235	N	N
Licensed practical nurses .....	X	X	X	7 983	21	N	N
Other health practitioners .....	X	X	X	39 810	203	N	N
Other employees .....	X	X	X	63 071	1 474	N	N
<b>Sole practitioners</b> .....	<b>833</b>	<b>225 280</b>	<b>59 684</b>	<b>3 022</b>	<b>800</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	152	173	N	N
Osteopathic physicians .....	X	X	X	—	14	N	N
Dentists .....	X	X	X	3	11	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	314	197	N	N
Therapists & audiologists .....	X	X	X	350	263	N	N
Registered nurses .....	X	X	X	110	—	N	N
Licensed practical nurses .....	X	X	X	79	—	N	N
Other health practitioners .....	X	X	X	492	86	N	N
Other employees .....	X	X	X	1 520	56	N	N
<b>Partnerships</b> .....	<b>1 102</b>	<b>1 897 985</b>	<b>425 603</b>	<b>15 795</b>	<b>7 135</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	265	4 884	N	N
Osteopathic physicians .....	X	X	X	15	48	N	N
Dentists .....	X	X	X	7	73	N	N
Chiropractors .....	X	X	X	—	25	N	N
Podiatrists .....	X	X	X	3	36	N	N
Optometrists .....	X	X	X	—	2	N	N
Mental health practitioners .....	X	X	X	273	239	N	N
Therapists & audiologists .....	X	X	X	1 596	37	N	N
Registered nurses .....	X	X	X	4 129	235	N	N
Licensed practical nurses .....	X	X	X	602	21	N	N
Other health practitioners .....	X	X	X	2 670	117	N	N
Other employees .....	X	X	X	6 235	1 418	N	N
<b>Professional service organizations</b> .....	<b>9 893</b>	<b>15 183 232</b>	<b>5 016 622</b>	<b>154 935</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	9 709	—	N	N
Osteopathic physicians .....	X	X	X	434	—	N	N
Dentists .....	X	X	X	108	—	N	N
Chiropractors .....	X	X	X	46	—	N	N
Podiatrists .....	X	X	X	35	—	N	N
Optometrists .....	X	X	X	80	—	N	N
Mental health practitioners .....	X	X	X	4 999	—	N	N
Therapists & audiologists .....	X	X	X	6 972	—	N	N
Registered nurses .....	X	X	X	33 286	—	N	N
Licensed practical nurses .....	X	X	X	7 302	—	N	N
Other health practitioners .....	X	X	X	36 648	—	N	N
Other employees .....	X	X	X	55 316	—	N	N
<b>ALABAMA</b>							
<b>Total</b> .....	<b>181</b>	<b>321 210</b>	<b>90 880</b>	<b>3 593</b>	<b>119</b>	<b>64.3</b>	<b>51.3</b>
Physicians .....	X	X	X	70	107	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	1	N	N
Therapists & audiologists .....	X	X	X	510	1	N	N
Registered nurses .....	X	X	X	665	—	N	N
Licensed practical nurses .....	X	X	X	94	—	N	N
Other health practitioners .....	X	X	X	997	2	N	N
Other employees .....	X	X	X	1 252	8	N	N
<b>Sole practitioners</b> .....	<b>3</b>	<b>227</b>	<b>47</b>	<b>3</b>	<b>3</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	1	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	1	N	N
Therapists & audiologists .....	X	X	X	—	1	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	3	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ALABAMA—Con.</b>							
<b>Partnerships</b> .....	<b>20</b>	<b>51 693</b>	<b>11 175</b>	<b>352</b>	<b>116</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	106	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	92	—	N	N
Registered nurses .....	X	X	X	81	—	N	N
Licensed practical nurses .....	X	X	X	34	—	N	N
Other health practitioners .....	X	X	X	56	2	N	N
Other employees .....	X	X	X	87	8	N	N
<b>Professional service organizations</b> .....	<b>158</b>	<b>269 290</b>	<b>79 658</b>	<b>3 238</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	70	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	—	N	N
Therapists & audiologists .....	X	X	X	418	—	N	N
Registered nurses .....	X	X	X	584	—	N	N
Licensed practical nurses .....	X	X	X	60	—	N	N
Other health practitioners .....	X	X	X	941	—	N	N
Other employees .....	X	X	X	1 162	—	N	N
<b>ALASKA</b>							
<b>Total</b> .....	<b>25</b>	<b>26 253</b>	<b>8 824</b>	<b>301</b>	<b>8</b>	<b>59.3</b>	<b>84.8</b>
Physicians .....	X	X	X	29	5	N	N
Osteopathic physicians .....	X	X	X	5	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	45	1	N	N
Therapists & audiologists .....	X	X	X	1	2	N	N
Registered nurses .....	X	X	X	26	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	122	—	N	N
Other employees .....	X	X	X	62	—	N	N
<b>Sole practitioners</b> .....	<b>4</b>	<b>533</b>	<b>118</b>	<b>9</b>	<b>4</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	1	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	1	1	N	N
Therapists & audiologists .....	X	X	X	1	2	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	1	—	N	N
Other employees .....	X	X	X	6	—	N	N
<b>Partnerships</b> .....	<b>3</b>	<b>2 785</b>	<b>1 233</b>	<b>57</b>	<b>4</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	10	4	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	9	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	13	—	N	N
Other employees .....	X	X	X	19	—	N	N
<b>Professional service organizations</b> .....	<b>18</b>	<b>22 935</b>	<b>7 473</b>	<b>229</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	19	—	N	N
Osteopathic physicians .....	X	X	X	4	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	44	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	17	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	108	—	N	N
Other employees .....	X	X	X	37	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ARIZONA</b>							
<b>Total</b> .....	<b>269</b>	<b>320 540</b>	<b>88 428</b>	<b>3 077</b>	<b>90</b>	<b>52.5</b>	<b>34.7</b>
Physicians .....	X	X	X	109	35	N	N
Osteopathic physicians .....	X	X	X	2	1	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	6	—	N	N
Mental health practitioners .....	X	X	X	39	4	N	N
Therapists & audiologists .....	X	X	X	302	13	N	N
Registered nurses .....	X	X	X	749	—	N	N
Licensed practical nurses .....	X	X	X	48	—	N	N
Other health practitioners .....	X	X	X	440	7	N	N
Other employees .....	X	X	X	1 381	30	N	N
<b>Sole practitioners</b> .....	<b>19</b>	<b>5 390</b>	<b>1 375</b>	<b>48</b>	<b>18</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	4	N	N
Osteopathic physicians .....	X	X	X	—	1	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	7	4	N	N
Therapists & audiologists .....	X	X	X	7	5	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	2	N	N
Other employees .....	X	X	X	34	2	N	N
<b>Partnerships</b> .....	<b>19</b>	<b>28 526</b>	<b>8 134</b>	<b>376</b>	<b>72</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	11	31	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	187	8	N	N
Registered nurses .....	X	X	X	30	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	17	5	N	N
Other employees .....	X	X	X	129	28	N	N
<b>Professional service organizations</b> .....	<b>231</b>	<b>286 624</b>	<b>78 919</b>	<b>2 652</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	98	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	6	—	N	N
Mental health practitioners .....	X	X	X	32	—	N	N
Therapists & audiologists .....	X	X	X	108	—	N	N
Registered nurses .....	X	X	X	719	—	N	N
Licensed practical nurses .....	X	X	X	46	—	N	N
Other health practitioners .....	X	X	X	423	—	N	N
Other employees .....	X	X	X	1 218	—	N	N
<b>ARKANSAS</b>							
<b>Total</b> .....	<b>97</b>	<b>117 142</b>	<b>36 884</b>	<b>1 142</b>	<b>29</b>	<b>82.5</b>	<b>36.7</b>
Physicians .....	X	X	X	70	22	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	2	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	2	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	6	1	N	N
Therapists & audiologists .....	X	X	X	142	2	N	N
Registered nurses .....	X	X	X	212	—	N	N
Licensed practical nurses .....	X	X	X	118	—	N	N
Other health practitioners .....	X	X	X	164	—	N	N
Other employees .....	X	X	X	427	—	N	N
<b>Sole practitioners</b> .....	<b>4</b>	<b>1 712</b>	<b>545</b>	<b>11</b>	<b>4</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	11	1	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	1	N	N
Therapists & audiologists .....	X	X	X	—	2	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	—	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ARKANSAS—Con.</b>							
<b>Partnerships</b> .....	<b>11</b>	<b>9 448</b>	<b>3 675</b>	<b>98</b>	<b>25</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	25	21	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	2	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	2	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	10	—	N	N
Licensed practical nurses .....	X	X	X	24	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	39	—	N	N
<b>Professional service organizations</b> .....	<b>82</b>	<b>105 982</b>	<b>32 664</b>	<b>1 030</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	34	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	6	—	N	N
Therapists & audiologists .....	X	X	X	142	—	N	N
Registered nurses .....	X	X	X	202	—	N	N
Licensed practical nurses .....	X	X	X	94	—	N	N
Other health practitioners .....	X	X	X	164	—	N	N
Other employees .....	X	X	X	388	—	N	N
<b>CALIFORNIA</b>							
<b>Total</b> .....	<b>1 418</b>	<b>2 243 316</b>	<b>658 193</b>	<b>20 151</b>	<b>1 266</b>	<b>82.4</b>	<b>100.0</b>
Physicians .....	X	X	X	917	1 036	N	N
Osteopathic physicians .....	X	X	X	16	—	N	N
Dentists .....	X	X	X	27	14	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	2	1	N	N
Optometrists .....	X	X	X	33	2	N	N
Mental health practitioners .....	X	X	X	386	22	N	N
Therapists & audiologists .....	X	X	X	491	68	N	N
Registered nurses .....	X	X	X	4 985	—	N	N
Licensed practical nurses .....	X	X	X	1 088	—	N	N
Other health practitioners .....	X	X	X	2 981	33	N	N
Other employees .....	X	X	X	9 212	90	N	N
<b>Sole practitioners</b> .....	<b>202</b>	<b>54 808</b>	<b>16 469</b>	<b>858</b>	<b>174</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	22	33	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	11	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	28	21	N	N
Therapists & audiologists .....	X	X	X	86	65	N	N
Registered nurses .....	X	X	X	25	—	N	N
Licensed practical nurses .....	X	X	X	9	—	N	N
Other health practitioners .....	X	X	X	278	33	N	N
Other employees .....	X	X	X	410	11	N	N
<b>Partnerships</b> .....	<b>212</b>	<b>503 296</b>	<b>101 101</b>	<b>3 553</b>	<b>1 092</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	32	1 003	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	3	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	1	N	N
Optometrists .....	X	X	X	—	2	N	N
Mental health practitioners .....	X	X	X	17	1	N	N
Therapists & audiologists .....	X	X	X	72	3	N	N
Registered nurses .....	X	X	X	1 002	—	N	N
Licensed practical nurses .....	X	X	X	134	—	N	N
Other health practitioners .....	X	X	X	221	—	N	N
Other employees .....	X	X	X	2 075	79	N	N
<b>Professional service organizations</b> .....	<b>1 004</b>	<b>1 685 212</b>	<b>540 623</b>	<b>15 729</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	863	—	N	N
Osteopathic physicians .....	X	X	X	16	—	N	N
Dentists .....	X	X	X	27	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	33	—	N	N
Mental health practitioners .....	X	X	X	341	—	N	N
Therapists & audiologists .....	X	X	X	333	—	N	N
Registered nurses .....	X	X	X	3 958	—	N	N
Licensed practical nurses .....	X	X	X	945	—	N	N
Other health practitioners .....	X	X	X	2 482	—	N	N
Other employees .....	X	X	X	6 727	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>COLORADO</b>							
<b>Total</b> .....	<b>202</b>	<b>247 325</b>	<b>78 202</b>	<b>2 468</b>	<b>110</b>	<b>52.5</b>	<b>42.6</b>
Physicians .....	X	X	X	114	69	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	2	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	3	14	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	80	3	N	N
Therapists & audiologists .....	X	X	X	215	4	N	N
Registered nurses .....	X	X	X	531	—	N	N
Licensed practical nurses .....	X	X	X	78	—	N	N
Other health practitioners .....	X	X	X	588	1	N	N
Other employees .....	X	X	X	857	17	N	N
<b>Sole practitioners</b> .....	<b>13</b>	<b>4 383</b>	<b>1 580</b>	<b>62</b>	<b>12</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	8	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	3	N	N
Therapists & audiologists .....	X	X	X	—	4	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	4	—	N	N
Other health practitioners .....	X	X	X	4	1	N	N
Other employees .....	X	X	X	42	1	N	N
<b>Partnerships</b> .....	<b>30</b>	<b>43 160</b>	<b>11 562</b>	<b>408</b>	<b>98</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	66	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	2	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	3	14	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	133	—	N	N
Licensed practical nurses .....	X	X	X	76	—	N	N
Other health practitioners .....	X	X	X	18	—	N	N
Other employees .....	X	X	X	59	—	N	N
Other employees .....	X	X	X	119	16	N	N
<b>Professional service organizations</b> .....	<b>159</b>	<b>199 782</b>	<b>65 060</b>	<b>1 998</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	106	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	80	—	N	N
Therapists & audiologists .....	X	X	X	82	—	N	N
Registered nurses .....	X	X	X	451	—	N	N
Licensed practical nurses .....	X	X	X	56	—	N	N
Other health practitioners .....	X	X	X	525	—	N	N
Other employees .....	X	X	X	696	—	N	N
<b>CONNECTICUT</b>							
<b>Total</b> .....	<b>137</b>	<b>205 807</b>	<b>71 592</b>	<b>2 325</b>	<b>41</b>	<b>44.4</b>	<b>10.0</b>
Physicians .....	X	X	X	93	32	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	5	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	32	9	N	N
Therapists & audiologists .....	X	X	X	444	—	N	N
Registered nurses .....	X	X	X	371	—	N	N
Licensed practical nurses .....	X	X	X	81	—	N	N
Other health practitioners .....	X	X	X	521	—	N	N
Other employees .....	X	X	X	774	—	N	N
<b>Sole practitioners</b> .....	<b>9</b>	<b>5 906</b>	<b>1 192</b>	<b>49</b>	<b>9</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	1	9	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	48	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>CONNECTICUT—Con.</b>							
<b>Partnerships</b> .....	<b>8</b>	<b>16 254</b>	<b>5 080</b>	<b>121</b>	<b>32</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	17	32	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	60	—	N	N
Licensed practical nurses .....	X	X	X	7	—	N	N
Other health practitioners .....	X	X	X	13	—	N	N
Other employees .....	X	X	X	23	—	N	N
<b>Professional service organizations</b> .....	<b>120</b>	<b>183 647</b>	<b>65 320</b>	<b>2 152</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	76	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	5	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	31	—	N	N
Therapists & audiologists .....	X	X	X	444	—	N	N
Registered nurses .....	X	X	X	311	—	N	N
Licensed practical nurses .....	X	X	X	74	—	N	N
Other health practitioners .....	X	X	X	508	—	N	N
Other employees .....	X	X	X	703	—	N	N
<b>DELAWARE</b>							
<b>Total</b> .....	<b>50</b>	<b>65 373</b>	<b>18 037</b>	<b>628</b>	<b>19</b>	<b>42.0</b>	<b>—</b>
Physicians .....	X	X	X	13	14	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	4	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	21	1	N	—
Therapists & audiologists .....	X	X	X	22	2	N	—
Registered nurses .....	X	X	X	159	—	N	—
Licensed practical nurses .....	X	X	X	24	—	N	—
Other health practitioners .....	X	X	X	215	—	N	—
Other employees .....	X	X	X	170	2	N	—
<b>Sole practitioners</b> .....	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	D	D	N	—
Therapists & audiologists .....	X	X	X	D	D	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>Partnerships</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	D	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	D	—	N	—
Registered nurses .....	X	X	X	D	—	N	—
Licensed practical nurses .....	X	X	X	D	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Professional service organizations</b> .....	<b>44</b>	<b>62 451</b>	<b>17 252</b>	<b>581</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	12	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	4	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	20	—	N	—
Therapists & audiologists .....	X	X	X	18	—	N	—
Registered nurses .....	X	X	X	148	—	N	—
Licensed practical nurses .....	X	X	X	23	—	N	—
Other health practitioners .....	X	X	X	209	—	N	—
Other employees .....	X	X	X	147	—	N	—

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>DISTRICT OF COLUMBIA</b>							
<b>Total</b> .....	<b>49</b>	<b>81 324</b>	<b>29 395</b>	<b>980</b>	<b>13</b>	<b>40.6</b>	<b>—</b>
Physicians .....	X	X	X	28	10	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	36	—	N	—
Therapists & audiologists .....	X	X	X	17	—	N	—
Registered nurses .....	X	X	X	220	—	N	—
Licensed practical nurses .....	X	X	X	37	—	N	—
Other health practitioners .....	X	X	X	419	—	N	—
Other employees .....	X	X	X	223	3	N	—
<b>Sole practitioners</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Partnerships</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	D	—	N	—
Registered nurses .....	X	X	X	D	—	N	—
Licensed practical nurses .....	X	X	X	D	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Professional service organizations</b> .....	<b>46</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	D	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	D	—	N	—
Therapists & audiologists .....	X	X	X	D	—	N	—
Registered nurses .....	X	X	X	D	—	N	—
Licensed practical nurses .....	X	X	X	D	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>FLORIDA</b>							
<b>Total</b> .....	<b>1 102</b>	<b>1 548 616</b>	<b>459 714</b>	<b>15 584</b>	<b>1 004</b>	<b>47.1</b>	<b>71.2</b>
Physicians .....	X	X	X	501	692	N	N
Osteopathic physicians .....	X	X	X	9	7	N	N
Dentists .....	X	X	X	5	—	N	N
Chiropractors .....	X	X	X	—	3	N	N
Podiatrists .....	X	X	X	2	4	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	337	15	N	N
Therapists & audiologists .....	X	X	X	671	—	N	N
Registered nurses .....	X	X	X	3 995	36	N	N
Licensed practical nurses .....	X	X	X	695	—	N	N
Other health practitioners .....	X	X	X	3 725	32	N	N
Other employees .....	X	X	X	5 642	215	N	N
<b>Sole practitioners</b> .....	<b>23</b>	<b>4 392</b>	<b>913</b>	<b>48</b>	<b>23</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	8	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	15	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	48	—	N	N

See footnotes at end of table.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>FLORIDA—Con.</b>							
<b>Partnerships</b> .....	<b>81</b>	<b>217 411</b>	<b>38 879</b>	<b>1 735</b>	<b>981</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	17	684	N	N
Osteopathic physicians .....	X	X	X	—	7	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	3	N	N
Podiatrists .....	X	X	X	—	4	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	416	—	N	N
Registered nurses .....	X	X	X	436	36	N	N
Licensed practical nurses .....	X	X	X	18	—	N	N
Other health practitioners .....	X	X	X	293	32	N	N
Other employees .....	X	X	X	555	215	N	N
<b>Professional service organizations</b> .....	<b>998</b>	<b>1 326 813</b>	<b>419 922</b>	<b>13 799</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	484	—	N	N
Osteopathic physicians .....	X	X	X	9	—	N	N
Dentists .....	X	X	X	5	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	337	—	N	N
Therapists & audiologists .....	X	X	X	255	—	N	N
Registered nurses .....	X	X	X	3 559	—	N	N
Licensed practical nurses .....	X	X	X	677	—	N	N
Other health practitioners .....	X	X	X	3 432	—	N	N
Other employees .....	X	X	X	5 039	—	N	N
<b>GEORGIA</b>							
<b>Total</b> .....	<b>420</b>	<b>614 118</b>	<b>180 584</b>	<b>6 803</b>	<b>108</b>	<b>32.6</b>	<b>26.3</b>
Physicians .....	X	X	X	315	79	N	N
Osteopathic physicians .....	X	X	X	15	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	3	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	148	—	N	N
Therapists & audiologists .....	X	X	X	71	—	N	N
Registered nurses .....	X	X	X	1 759	—	N	N
Licensed practical nurses .....	X	X	X	557	—	N	N
Other health practitioners .....	X	X	X	1 846	—	N	N
Other employees .....	X	X	X	2 089	29	N	N
<b>Sole practitioners</b> .....	<b>9</b>	<b>5 758</b>	<b>1 511</b>	<b>28</b>	<b>9</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	9	9	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	19	—	N	N
<b>Partnerships</b> .....	<b>21</b>	<b>34 857</b>	<b>9 348</b>	<b>511</b>	<b>99</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	37	70	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	8	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	114	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	197	—	N	N
Other employees .....	X	X	X	144	29	N	N
<b>Professional service organizations</b> .....	<b>390</b>	<b>573 503</b>	<b>169 725</b>	<b>6 264</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	269	—	N	N
Osteopathic physicians .....	X	X	X	15	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	3	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	140	—	N	N
Therapists & audiologists .....	X	X	X	71	—	N	N
Registered nurses .....	X	X	X	1 645	—	N	N
Licensed practical nurses .....	X	X	X	546	—	N	N
Other health practitioners .....	X	X	X	1 649	—	N	N
Other employees .....	X	X	X	1 926	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>HAWAII</b>							
<b>Total</b> .....	<b>47</b>	<b>58 253</b>	<b>22 090</b>	<b>501</b>	<b>5</b>	<b>61.3</b>	<b>—</b>
Physicians .....	X	X	X	54	3	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	11	—	N	—
Therapists & audiologists .....	X	X	X	20	2	N	—
Registered nurses .....	X	X	X	86	—	N	—
Licensed practical nurses .....	X	X	X	41	—	N	—
Other health practitioners .....	X	X	X	98	—	N	—
Other employees .....	X	X	X	191	—	N	—
<b>Sole practitioners</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	D	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>Partnerships</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	D	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>Professional service organizations</b> .....	<b>44</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	D	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	D	—	N	—
Therapists & audiologists .....	X	X	X	D	—	N	—
Registered nurses .....	X	X	X	D	—	N	—
Licensed practical nurses .....	X	X	X	D	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>IDAHO</b>							
<b>Total</b> .....	<b>79</b>	<b>47 620</b>	<b>17 656</b>	<b>714</b>	<b>30</b>	<b>75.5</b>	<b>65.3</b>
Physicians .....	X	X	X	72	30	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	1	—	N	N
Mental health practitioners .....	X	X	X	40	—	N	N
Therapists & audiologists .....	X	X	X	8	—	N	N
Registered nurses .....	X	X	X	142	—	N	N
Licensed practical nurses .....	X	X	X	48	—	N	N
Other health practitioners .....	X	X	X	57	—	N	N
Other employees .....	X	X	X	345	—	N	N
<b>Sole practitioners</b> .....	<b>12</b>	<b>4 646</b>	<b>1 392</b>	<b>49</b>	<b>12</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	12	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	4	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	8	—	N	N
Licensed practical nurses .....	X	X	X	9	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	28	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>IDAHO—Con.</b>							
<b>Partnerships</b> .....	<b>12</b>	<b>12 423</b>	<b>2 818</b>	<b>118</b>	<b>18</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	18	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	42	—	N	N
Licensed practical nurses .....	X	X	X	18	—	N	N
Other health practitioners .....	X	X	X	38	—	N	N
Other employees .....	X	X	X	20	—	N	N
<b>Professional service organizations</b> .....	<b>55</b>	<b>30 551</b>	<b>13 446</b>	<b>547</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	72	—	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	1	—	N	N
Therapists & audiologists .....	X	X	X	36	—	N	N
Registered nurses .....	X	X	X	8	—	N	N
Licensed practical nurses .....	X	X	X	92	—	N	N
Other health practitioners .....	X	X	X	21	—	N	N
Other employees .....	X	X	X	19	—	N	N
				297	—	N	N
<b>ILLINOIS</b>							
<b>Total</b> .....	<b>429</b>	<b>877 567</b>	<b>208 865</b>	<b>6 710</b>	<b>780</b>	<b>54.1</b>	<b>15.3</b>
Physicians .....	X	X	X	398	543	N	N
Osteopathic physicians .....	X	X	X	23	19	N	N
Dentists .....	X	X	X	—	24	N	N
Chiropractors .....	X	X	X	3	—	N	N
Podiatrists .....	X	X	X	7	12	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	99	6	N	N
Therapists & audiologists .....	X	X	X	38	28	N	N
Registered nurses .....	X	X	X	1 840	—	N	N
Licensed practical nurses .....	X	X	X	233	—	N	N
Other health practitioners .....	X	X	X	1 630	21	N	N
Other employees .....	X	X	X	2 439	127	N	N
<b>Sole practitioners</b> .....	<b>29</b>	<b>7 082</b>	<b>1 324</b>	<b>67</b>	<b>28</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	6	N	N
Osteopathic physicians .....	X	X	X	—	1	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	6	N	N
Therapists & audiologists .....	X	X	X	—	10	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	3	N	N
Other employees .....	X	X	X	65	2	N	N
<b>Partnerships</b> .....	<b>46</b>	<b>101 813</b>	<b>18 309</b>	<b>728</b>	<b>752</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	6	537	N	N
Osteopathic physicians .....	X	X	X	—	18	N	N
Dentists .....	X	X	X	—	24	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	12	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	15	—	N	N
Therapists & audiologists .....	X	X	X	2	18	N	N
Registered nurses .....	X	X	X	316	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	108	18	N	N
Other employees .....	X	X	X	275	125	N	N
<b>Professional service organizations</b> .....	<b>354</b>	<b>768 672</b>	<b>189 232</b>	<b>5 915</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	392	—	N	N
Osteopathic physicians .....	X	X	X	23	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	6	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	84	—	N	N
Therapists & audiologists .....	X	X	X	36	—	N	N
Registered nurses .....	X	X	X	1 524	—	N	N
Licensed practical nurses .....	X	X	X	227	—	N	N
Other health practitioners .....	X	X	X	1 522	—	N	N
Other employees .....	X	X	X	2 099	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>INDIANA</b>							
<b>Total</b> .....	<b>208</b>	<b>275 766</b>	<b>95 298</b>	<b>2 684</b>	<b>339</b>	<b>54.3</b>	<b>22.4</b>
Physicians .....	X	X	X	261	317	N	N
Osteopathic physicians .....	X	X	X	13	—	N	N
Dentists .....	X	X	X	5	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	2	—	N	N
Mental health practitioners .....	X	X	X	77	4	N	N
Therapists & audiologists .....	X	X	X	64	—	N	N
Registered nurses .....	X	X	X	448	—	N	N
Licensed practical nurses .....	X	X	X	129	—	N	N
Other health practitioners .....	X	X	X	889	14	N	N
Other employees .....	X	X	X	794	4	N	N
<b>Sole practitioners</b> .....	<b>14</b>	<b>2 828</b>	<b>392</b>	<b>31</b>	<b>14</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	14	N	N
Other employees .....	X	X	X	31	—	N	N
<b>Partnerships</b> .....	<b>33</b>	<b>79 912</b>	<b>24 057</b>	<b>615</b>	<b>325</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	19	317	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	19	4	N	N
Therapists & audiologists .....	X	X	X	4	—	N	N
Registered nurses .....	X	X	X	86	—	N	N
Licensed practical nurses .....	X	X	X	58	—	N	N
Other health practitioners .....	X	X	X	199	—	N	N
Other employees .....	X	X	X	230	4	N	N
<b>Professional service organizations</b> .....	<b>161</b>	<b>193 026</b>	<b>70 849</b>	<b>2 038</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	242	—	N	N
Osteopathic physicians .....	X	X	X	13	—	N	N
Dentists .....	X	X	X	5	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	2	—	N	N
Mental health practitioners .....	X	X	X	58	—	N	N
Therapists & audiologists .....	X	X	X	60	—	N	N
Registered nurses .....	X	X	X	362	—	N	N
Licensed practical nurses .....	X	X	X	71	—	N	N
Other health practitioners .....	X	X	X	690	—	N	N
Other employees .....	X	X	X	533	—	N	N
<b>IOWA</b>							
<b>Total</b> .....	<b>72</b>	<b>87 478</b>	<b>33 661</b>	<b>617</b>	<b>7</b>	<b>48.0</b>	<b>60.0</b>
Physicians .....	X	X	X	74	—	N	N
Osteopathic physicians .....	X	X	X	6	4	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	2	—	N	N
Mental health practitioners .....	X	X	X	33	—	N	N
Therapists & audiologists .....	X	X	X	63	—	N	N
Registered nurses .....	X	X	X	135	—	N	N
Licensed practical nurses .....	X	X	X	19	—	N	N
Other health practitioners .....	X	X	X	82	3	N	N
Other employees .....	X	X	X	203	—	N	N
<b>Sole practitioners</b> .....	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	D	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	D	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	D	—	N	N
Other health practitioners .....	X	X	X	—	D	N	N
Other employees .....	X	X	X	D	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>IOWA—Con.</b>							
<b>Partnerships</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	—	—	N	N
<b>Professional service organizations</b> .....	<b>64</b>	<b>86 020</b>	<b>33 352</b>	<b>592</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	74	—	N	N
Osteopathic physicians .....	X	X	X	6	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	2	—	N	N
Mental health practitioners .....	X	X	X	21	—	N	N
Therapists & audiologists .....	X	X	X	63	—	N	N
Registered nurses .....	X	X	X	135	—	N	N
Licensed practical nurses .....	X	X	X	17	—	N	N
Other health practitioners .....	X	X	X	82	—	N	N
Other employees .....	X	X	X	192	—	N	N
<b>KANSAS</b>							
<b>Total</b> .....	<b>135</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>34.5</b>	<b>41.1</b>
Physicians .....	X	X	X	D	D	N	N
Osteopathic physicians .....	X	X	X	D	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	D	D	N	N
Therapists & audiologists .....	X	X	X	D	D	N	N
Registered nurses .....	X	X	X	D	—	N	N
Licensed practical nurses .....	X	X	X	D	—	N	N
Other health practitioners .....	X	X	X	D	D	N	N
Other employees .....	X	X	X	D	D	N	N
<b>Sole practitioners</b> .....	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	D	N	N
Therapists & audiologists .....	X	X	X	—	D	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	D	N	N
Other employees .....	X	X	X	D	D	N	N
<b>Partnerships</b> .....	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	D	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	D	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Professional service organizations</b> .....	<b>114</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	D	—	N	N
Osteopathic physicians .....	X	X	X	D	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	D	—	N	N
Therapists & audiologists .....	X	X	X	D	—	N	N
Registered nurses .....	X	X	X	D	—	N	N
Licensed practical nurses .....	X	X	X	D	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>KENTUCKY</b>							
<b>Total</b> .....	<b>136</b>	<b>180 733</b>	<b>61 229</b>	<b>1 974</b>	<b>86</b>	<b>44.5</b>	<b>8.4</b>
Physicians .....	X	X	X	181	8	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	113	5	N	N
Therapists & audiologists .....	X	X	X	48	—	N	N
Registered nurses .....	X	X	X	499	—	N	N
Licensed practical nurses .....	X	X	X	67	—	N	N
Other health practitioners .....	X	X	X	441	—	N	N
Other employees .....	X	X	X	623	73	N	N
<b>Sole practitioners</b> .....	<b>13</b>	<b>4 282</b>	<b>837</b>	<b>45</b>	<b>13</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	8	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	5	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	20	—	N	N
Other employees .....	X	X	X	18	—	N	N
<b>Partnerships</b> .....	<b>13</b>	<b>16 915</b>	<b>3 248</b>	<b>146</b>	<b>73</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	20	—	N	N
Registered nurses .....	X	X	X	43	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	19	—	N	N
Other employees .....	X	X	X	64	73	N	N
<b>Professional service organizations</b> .....	<b>110</b>	<b>159 536</b>	<b>57 144</b>	<b>1 783</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	181	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	113	—	N	N
Therapists & audiologists .....	X	X	X	28	—	N	N
Registered nurses .....	X	X	X	449	—	N	N
Licensed practical nurses .....	X	X	X	67	—	N	N
Other health practitioners .....	X	X	X	402	—	N	N
Other employees .....	X	X	X	541	—	N	N
<b>LOUISIANA</b>							
<b>Total</b> .....	<b>297</b>	<b>335 413</b>	<b>105 265</b>	<b>3 511</b>	<b>205</b>	<b>59.8</b>	<b>15.3</b>
Physicians .....	X	X	X	192	153	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	6	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	100	2	N	N
Therapists & audiologists .....	X	X	X	172	4	N	N
Registered nurses .....	X	X	X	1 028	—	N	N
Licensed practical nurses .....	X	X	X	194	—	N	N
Other health practitioners .....	X	X	X	928	1	N	N
Other employees .....	X	X	X	895	39	N	N
<b>Sole practitioners</b> .....	<b>10</b>	<b>1 895</b>	<b>245</b>	<b>10</b>	<b>10</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	2	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	1	2	N	N
Therapists & audiologists .....	X	X	X	1	4	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	2	1	N	N
Other employees .....	X	X	X	6	1	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>LOUISIANA—Con.</b>							
<b>Partnerships</b> .....	<b>29</b>	<b>26 891</b>	<b>7 723</b>	<b>290</b>	<b>195</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	151	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	6	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	6	—	N	N
Therapists & audiologists .....	X	X	X	39	—	N	N
Registered nurses .....	X	X	X	88	—	N	N
Licensed practical nurses .....	X	X	X	21	—	N	N
Other health practitioners .....	X	X	X	26	—	N	N
Other employees .....	X	X	X	108	38	N	N
<b>Professional service organizations</b> .....	<b>258</b>	<b>306 627</b>	<b>97 297</b>	<b>3 209</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	190	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	93	—	N	N
Therapists & audiologists .....	X	X	X	132	—	N	N
Registered nurses .....	X	X	X	940	—	N	N
Licensed practical nurses .....	X	X	X	173	—	N	N
Other health practitioners .....	X	X	X	900	—	N	N
Other employees .....	X	X	X	781	—	N	N
<b>MAINE</b>							
<b>Total</b> .....	<b>40</b>	<b>41 579</b>	<b>12 385</b>	<b>368</b>	<b>2</b>	<b>38.6</b>	<b>26.7</b>
Physicians .....	X	X	X	10	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	19	2	N	N
Registered nurses .....	X	X	X	90	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	133	—	N	N
Other employees .....	X	X	X	106	—	N	N
<b>Sole practitioners</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	D	D	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Partnerships</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	—	—	N	N
<b>Professional service organizations</b> .....	<b>37</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	D	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	D	—	N	N
Therapists & audiologists .....	X	X	X	D	—	N	N
Registered nurses .....	X	X	X	D	—	N	N
Licensed practical nurses .....	X	X	X	D	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MARYLAND</b>							
<b>Total</b> .....	<b>308</b>	<b>556 031</b>	<b>173 739</b>	<b>5 640</b>	<b>422</b>	<b>29.8</b>	<b>23.8</b>
Physicians .....	X	X	X	208	121	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	—	N	N
Therapists & audiologists .....	X	X	X	228	5	N	N
Registered nurses .....	X	X	X	301	3	N	N
Licensed practical nurses .....	X	X	X	1 093	140	N	N
Other health practitioners .....	X	X	X	154	4	N	N
Other employees .....	X	X	X	1 825	5	N	N
Other employees .....	X	X	X	1 824	144	N	N
<b>Sole practitioners</b> .....	<b>6</b>	<b>1 950</b>	<b>280</b>	<b>17</b>	<b>6</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	1	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	1	N	N
Therapists & audiologists .....	X	X	X	—	3	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	1	N	N
Other employees .....	X	X	X	17	—	N	N
<b>Partnerships</b> .....	<b>33</b>	<b>38 091</b>	<b>9 986</b>	<b>348</b>	<b>416</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	12	120	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	4	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	145	140	N	N
Licensed practical nurses .....	X	X	X	35	4	N	N
Other health practitioners .....	X	X	X	29	4	N	N
Other employees .....	X	X	X	124	144	N	N
<b>Professional service organizations</b> .....	<b>269</b>	<b>515 990</b>	<b>163 473</b>	<b>5 271</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	196	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	—	N	N
Therapists & audiologists .....	X	X	X	225	—	N	N
Registered nurses .....	X	X	X	301	—	N	N
Licensed practical nurses .....	X	X	X	948	—	N	N
Other health practitioners .....	X	X	X	119	—	N	N
Other employees .....	X	X	X	1 796	—	N	N
Other employees .....	X	X	X	1 683	—	N	N
<b>MASSACHUSETTS</b>							
<b>Total</b> .....	<b>284</b>	<b>757 849</b>	<b>259 895</b>	<b>6 723</b>	<b>169</b>	<b>66.7</b>	<b>6.4</b>
Physicians .....	X	X	X	781	90	N	N
Osteopathic physicians .....	X	X	X	4	18	N	N
Dentists .....	X	X	X	10	36	N	N
Chiropractors .....	X	X	X	—	18	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	6	—	N	N
Mental health practitioners .....	X	X	X	265	—	N	N
Therapists & audiologists .....	X	X	X	220	7	N	N
Registered nurses .....	X	X	X	1 270	—	N	N
Licensed practical nurses .....	X	X	X	194	—	N	N
Other health practitioners .....	X	X	X	1 010	—	N	N
Other employees .....	X	X	X	2 962	—	N	N
<b>Sole practitioners</b> .....	<b>7</b>	<b>903</b>	<b>166</b>	<b>15</b>	<b>7</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	7	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	15	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MASSACHUSETTS—Con.</b>							
<b>Partnerships</b> .....	<b>8</b>	<b>23 780</b>	<b>8 105</b>	<b>252</b>	<b>162</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	90	N	N
Osteopathic physicians .....	X	X	X	—	18	N	N
Dentists .....	X	X	X	—	36	N	N
Chiropractors .....	X	X	X	—	18	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	125	—	N	N
Licensed practical nurses .....	X	X	X	21	—	N	N
Other health practitioners .....	X	X	X	11	—	N	N
Other employees .....	X	X	X	95	—	N	N
<b>Professional service organizations</b> .....	<b>269</b>	<b>733 166</b>	<b>251 624</b>	<b>6 456</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	781	—	N	N
Osteopathic physicians .....	X	X	X	4	—	N	N
Dentists .....	X	X	X	10	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	1	—	N	N
Optometrists .....	X	X	X	6	—	N	N
Mental health practitioners .....	X	X	X	265	—	N	N
Therapists & audiologists .....	X	X	X	220	—	N	N
Registered nurses .....	X	X	X	1 145	—	N	N
Licensed practical nurses .....	X	X	X	173	—	N	N
Other health practitioners .....	X	X	X	999	—	N	N
Other employees .....	X	X	X	2 852	—	N	N
<b>MICHIGAN</b>							
<b>Total</b> .....	<b>365</b>	<b>369 921</b>	<b>148 232</b>	<b>4 245</b>	<b>130</b>	<b>47.8</b>	<b>5.9</b>
Physicians .....	X	X	X	617	75	N	N
Osteopathic physicians .....	X	X	X	100	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	4	—	N	N
Mental health practitioners .....	X	X	X	199	46	N	N
Therapists & audiologists .....	X	X	X	228	6	N	N
Registered nurses .....	X	X	X	581	—	N	N
Licensed practical nurses .....	X	X	X	116	—	N	N
Other health practitioners .....	X	X	X	961	2	N	N
Other employees .....	X	X	X	1 439	1	N	N
<b>Sole practitioners</b> .....	<b>16</b>	<b>1 513</b>	<b>283</b>	<b>29</b>	<b>15</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	29	3	N	N
Therapists & audiologists .....	X	X	X	—	6	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	2	N	N
Other employees .....	X	X	X	—	1	N	N
<b>Partnerships</b> .....	<b>18</b>	<b>15 281</b>	<b>4 793</b>	<b>158</b>	<b>115</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	17	72	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	43	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	56	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	37	—	N	N
Other employees .....	X	X	X	48	—	N	N
<b>Professional service organizations</b> .....	<b>331</b>	<b>353 127</b>	<b>143 156</b>	<b>4 058</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	600	—	N	N
Osteopathic physicians .....	X	X	X	100	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	4	—	N	N
Mental health practitioners .....	X	X	X	170	—	N	N
Therapists & audiologists .....	X	X	X	228	—	N	N
Registered nurses .....	X	X	X	525	—	N	N
Licensed practical nurses .....	X	X	X	116	—	N	N
Other health practitioners .....	X	X	X	924	—	N	N
Other employees .....	X	X	X	1 391	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MINNESOTA</b>							
<b>Total</b> .....	<b>232</b>	<b>257 500</b>	<b>91 136</b>	<b>3 222</b>	<b>78</b>	<b>44.4</b>	<b>3.0</b>
Physicians .....	X	X	X	31	53	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	13	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	200	7	N	N
Therapists & audiologists .....	X	X	X	1 134	—	N	N
Registered nurses .....	X	X	X	345	1	N	N
Licensed practical nurses .....	X	X	X	119	—	N	N
Other health practitioners .....	X	X	X	427	1	N	N
Other employees .....	X	X	X	951	16	N	N
<b>Sole practitioners</b> .....	<b>11</b>	<b>1 605</b>	<b>275</b>	<b>22</b>	<b>11</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	6	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	19	5	N	N
<b>Partnerships</b> .....	<b>12</b>	<b>16 271</b>	<b>4 194</b>	<b>181</b>	<b>67</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	53	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	1	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	1	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	165	1	N	N
Other employees .....	X	X	X	14	11	N	N
<b>Professional service organizations</b> .....	<b>209</b>	<b>239 624</b>	<b>86 667</b>	<b>3 019</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	29	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	13	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	197	—	N	N
Therapists & audiologists .....	X	X	X	1 134	—	N	N
Registered nurses .....	X	X	X	345	—	N	N
Licensed practical nurses .....	X	X	X	119	—	N	N
Other health practitioners .....	X	X	X	262	—	N	N
Other employees .....	X	X	X	918	—	N	N
<b>MISSISSIPPI</b>							
<b>Total</b> .....	<b>119</b>	<b>174 066</b>	<b>56 387</b>	<b>1 547</b>	<b>74</b>	<b>49.0</b>	<b>8.7</b>
Physicians .....	X	X	X	119	27	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	39	45	N	N
Therapists & audiologists .....	X	X	X	97	2	N	N
Registered nurses .....	X	X	X	386	—	N	N
Licensed practical nurses .....	X	X	X	108	—	N	N
Other health practitioners .....	X	X	X	373	—	N	N
Other employees .....	X	X	X	425	—	N	N
<b>Sole practitioners</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	D	—	N	N
Therapists & audiologists .....	X	X	X	D	D	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MISSISSIPPI—Con.</b>							
<b>Partnerships</b> .....	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	D	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	D	—	N	N
Licensed practical nurses .....	X	X	X	D	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Professional service organizations</b> .....	<b>107</b>	<b>168 880</b>	<b>54 805</b>	<b>1 501</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	119	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	38	—	N	N
Therapists & audiologists .....	X	X	X	96	—	N	N
Registered nurses .....	X	X	X	380	—	N	N
Licensed practical nurses .....	X	X	X	102	—	N	N
Other health practitioners .....	X	X	X	371	—	N	N
Other employees .....	X	X	X	395	—	N	N
<b>MISSOURI</b>							
<b>Total</b> .....	<b>260</b>	<b>374 536</b>	<b>118 244</b>	<b>3 649</b>	<b>171</b>	<b>57.6</b>	<b>58.4</b>
Physicians .....	X	X	X	453	101	N	N
Osteopathic physicians .....	X	X	X	49	1	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	3	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	78	7	N	N
Therapists & audiologists .....	X	X	X	348	8	N	N
Registered nurses .....	X	X	X	558	—	N	N
Licensed practical nurses .....	X	X	X	214	—	N	N
Other health practitioners .....	X	X	X	607	2	N	N
Other employees .....	X	X	X	1 339	49	N	N
<b>Sole practitioners</b> .....	<b>20</b>	<b>4 292</b>	<b>1 268</b>	<b>69</b>	<b>19</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	4	N	N
Osteopathic physicians .....	X	X	X	—	1	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	4	N	N
Therapists & audiologists .....	X	X	X	54	6	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	2	N	N
Other employees .....	X	X	X	15	2	N	N
<b>Partnerships</b> .....	<b>22</b>	<b>90 615</b>	<b>12 876</b>	<b>576</b>	<b>152</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	97	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	3	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	3	N	N
Therapists & audiologists .....	X	X	X	215	2	N	N
Registered nurses .....	X	X	X	57	—	N	N
Licensed practical nurses .....	X	X	X	11	—	N	N
Other health practitioners .....	X	X	X	89	—	N	N
Other employees .....	X	X	X	203	47	N	N
<b>Professional service organizations</b> .....	<b>218</b>	<b>279 629</b>	<b>104 100</b>	<b>3 001</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	452	—	N	N
Osteopathic physicians .....	X	X	X	49	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	78	—	N	N
Therapists & audiologists .....	X	X	X	79	—	N	N
Registered nurses .....	X	X	X	501	—	N	N
Licensed practical nurses .....	X	X	X	203	—	N	N
Other health practitioners .....	X	X	X	518	—	N	N
Other employees .....	X	X	X	1 121	—	N	N

See footnotes at end of table.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MONTANA</b>							
<b>Total</b> .....	<b>39</b>	<b>27 955</b>	<b>10 353</b>	<b>353</b>	<b>53</b>	<b>83.7</b>	<b>11.8</b>
Physicians .....	X	X	X	38	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	7	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	—	2	N	N
Registered nurses .....	X	X	X	73	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	58	17	N	N
Other employees .....	X	X	X	164	34	N	N
<b>Sole practitioners</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	D	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	—	—	N	N
<b>Partnerships</b> .....	<b>12</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	D	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	D	—	N	N
Licensed practical nurses .....	X	X	X	D	—	N	N
Other health practitioners .....	X	X	X	D	D	N	N
Other employees .....	X	X	X	D	D	N	N
<b>Professional service organizations</b> .....	<b>25</b>	<b>20 287</b>	<b>7 840</b>	<b>251</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	35	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	7	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	34	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	39	—	N	N
Other employees .....	X	X	X	130	—	N	N
<b>NEBRASKA</b>							
<b>Total</b> .....	<b>39</b>	<b>44 732</b>	<b>23 547</b>	<b>771</b>	<b>28</b>	<b>74.8</b>	<b>—</b>
Physicians .....	X	X	X	10	20	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	12	1	N	—
Therapists & audiologists .....	X	X	X	337	3	N	—
Registered nurses .....	X	X	X	9	—	N	—
Licensed practical nurses .....	X	X	X	4	—	N	—
Other health practitioners .....	X	X	X	349	1	N	—
Other employees .....	X	X	X	50	3	N	—
<b>Sole practitioners</b> .....	<b>6</b>	<b>1 137</b>	<b>297</b>	<b>31</b>	<b>6</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	1	1	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	3	1	N	—
Therapists & audiologists .....	X	X	X	3	3	N	—
Registered nurses .....	X	X	X	1	—	N	—
Licensed practical nurses .....	X	X	X	1	—	N	—
Other health practitioners .....	X	X	X	5	1	N	—
Other employees .....	X	X	X	17	—	N	—

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEBRASKA—Con.</b>							
<b>Partnerships</b> .....	<b>5</b>	<b>4 027</b>	<b>1 250</b>	<b>58</b>	<b>22</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	5	19	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	3	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	47	—	N	—
Other employees .....	X	X	X	3	3	N	—
<b>Professional service organizations</b> .....	<b>28</b>	<b>39 568</b>	<b>22 000</b>	<b>682</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	4	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	9	—	N	—
Therapists & audiologists .....	X	X	X	331	—	N	—
Registered nurses .....	X	X	X	8	—	N	—
Licensed practical nurses .....	X	X	X	3	—	N	—
Other health practitioners .....	X	X	X	297	—	N	—
Other employees .....	X	X	X	30	—	N	—
<b>NEVADA</b>							
<b>Total</b> .....	<b>75</b>	<b>148 798</b>	<b>51 432</b>	<b>1 368</b>	<b>93</b>	<b>74.7</b>	<b>82.3</b>
Physicians .....	X	X	X	85	86	N	N
Osteopathic physicians .....	X	X	X	16	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	39	—	N	N
Therapists & audiologists .....	X	X	X	10	—	N	N
Registered nurses .....	X	X	X	389	—	N	N
Licensed practical nurses .....	X	X	X	33	—	N	N
Other health practitioners .....	X	X	X	289	6	N	N
Other employees .....	X	X	X	507	1	N	N
<b>Sole practitioners</b> .....	<b>5</b>	<b>654</b>	<b>133</b>	<b>12</b>	<b>5</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	5	N	N
Other employees .....	X	X	X	12	—	N	N
<b>Partnerships</b> .....	<b>9</b>	<b>21 603</b>	<b>5 877</b>	<b>180</b>	<b>88</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	86	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	81	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	10	1	N	N
Other employees .....	X	X	X	88	1	N	N
<b>Professional service organizations</b> .....	<b>61</b>	<b>126 541</b>	<b>45 422</b>	<b>1 176</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	85	—	N	N
Osteopathic physicians .....	X	X	X	16	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	39	—	N	N
Therapists & audiologists .....	X	X	X	10	—	N	N
Registered nurses .....	X	X	X	308	—	N	N
Licensed practical nurses .....	X	X	X	32	—	N	N
Other health practitioners .....	X	X	X	279	—	N	N
Other employees .....	X	X	X	407	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW HAMPSHIRE</b>							
<b>Total</b> .....	<b>40</b>	<b>36 596</b>	<b>11 633</b>	<b>404</b>	<b>30</b>	<b>63.9</b>	<b>20.4</b>
Physicians .....	X	X	X	5	4	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	19	—	N	N
Registered nurses .....	X	X	X	153	—	N	N
Licensed practical nurses .....	X	X	X	7	—	N	N
Other health practitioners .....	X	X	X	119	—	N	N
Other employees .....	X	X	X	99	26	N	N
<b>Sole practitioners</b> .....	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	D	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	D	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	D	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Partnerships</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	D	—	N	N
Therapists & audiologists .....	X	X	X	D	—	N	N
Registered nurses .....	X	X	X	D	—	N	N
Licensed practical nurses .....	X	X	X	D	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	D	N	N
<b>Professional service organizations</b> .....	<b>34</b>	<b>30 107</b>	<b>8 970</b>	<b>306</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	15	—	N	N
Registered nurses .....	X	X	X	140	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	65	—	N	N
Other employees .....	X	X	X	76	—	N	N
<b>NEW JERSEY</b>							
<b>Total</b> .....	<b>349</b>	<b>416 072</b>	<b>131 726</b>	<b>3 841</b>	<b>182</b>	<b>40.3</b>	<b>41.1</b>
Physicians .....	X	X	X	154	62	N	N
Osteopathic physicians .....	X	X	X	5	7	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	111	—	N	N
Therapists & audiologists .....	X	X	X	358	8	N	N
Registered nurses .....	X	X	X	835	19	N	N
Licensed practical nurses .....	X	X	X	116	17	N	N
Other health practitioners .....	X	X	X	752	—	N	N
Other employees .....	X	X	X	1 510	69	N	N
<b>Sole practitioners</b> .....	<b>22</b>	<b>12 499</b>	<b>3 375</b>	<b>89</b>	<b>22</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5	7	N	N
Osteopathic physicians .....	X	X	X	—	7	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	14	—	N	N
Therapists & audiologists .....	X	X	X	9	8	N	N
Registered nurses .....	X	X	X	15	—	N	N
Licensed practical nurses .....	X	X	X	7	—	N	N
Other health practitioners .....	X	X	X	5	—	N	N
Other employees .....	X	X	X	34	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW JERSEY—Con.</b>							
<b>Partnerships</b> .....	<b>33</b>	<b>34 223</b>	<b>9 296</b>	<b>315</b>	<b>160</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4	55	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	39	—	N	N
Therapists & audiologists .....	X	X	X	52	—	N	N
Registered nurses .....	X	X	X	61	19	N	N
Licensed practical nurses .....	X	X	X	—	17	N	N
Other health practitioners .....	X	X	X	28	—	N	N
Other employees .....	X	X	X	131	69	N	N
<b>Professional service organizations</b> .....	<b>294</b>	<b>369 350</b>	<b>119 055</b>	<b>3 437</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	145	—	N	N
Osteopathic physicians .....	X	X	X	5	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	58	—	N	N
Therapists & audiologists .....	X	X	X	297	—	N	N
Registered nurses .....	X	X	X	759	—	N	N
Licensed practical nurses .....	X	X	X	109	—	N	N
Other health practitioners .....	X	X	X	719	—	N	N
Other employees .....	X	X	X	1 345	—	N	N
<b>NEW MEXICO</b>							
<b>Total</b> .....	<b>81</b>	<b>326 006</b>	<b>100 690</b>	<b>2 976</b>	<b>38</b>	<b>21.6</b>	<b>39.5</b>
Physicians .....	X	X	X	75	27	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	5	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	6	1	N	N
Therapists & audiologists .....	X	X	X	157	1	N	N
Registered nurses .....	X	X	X	398	—	N	N
Licensed practical nurses .....	X	X	X	91	—	N	N
Other health practitioners .....	X	X	X	934	—	N	N
Other employees .....	X	X	X	1 310	9	N	N
<b>Sole practitioners</b> .....	<b>3</b>	<b>631</b>	<b>173</b>	<b>11</b>	<b>3</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	1	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	1	1	N	N
Therapists & audiologists .....	X	X	X	1	1	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	2	—	N	N
Other employees .....	X	X	X	7	—	N	N
<b>Partnerships</b> .....	<b>5</b>	<b>5 058</b>	<b>1 789</b>	<b>70</b>	<b>35</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	26	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	27	—	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	2	—	N	N
Other employees .....	X	X	X	35	9	N	N
<b>Professional service organizations</b> .....	<b>73</b>	<b>320 317</b>	<b>98 728</b>	<b>2 895</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	75	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	5	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	5	—	N	N
Therapists & audiologists .....	X	X	X	129	—	N	N
Registered nurses .....	X	X	X	393	—	N	N
Licensed practical nurses .....	X	X	X	90	—	N	N
Other health practitioners .....	X	X	X	930	—	N	N
Other employees .....	X	X	X	1 268	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW YORK</b>							
<b>Total</b> .....	<b>454</b>	<b>613 669</b>	<b>222 713</b>	<b>6 411</b>	<b>64</b>	<b>47.8</b>	<b>23.8</b>
Physicians .....	X	X	X	509	39	N	N
Osteopathic physicians .....	X	X	X	6	—	N	N
Dentists .....	X	X	X	21	—	N	N
Chiropractors .....	X	X	X	6	—	N	N
Podiatrists .....	X	X	X	4	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	531	—	N	N
Therapists & audiologists .....	X	X	X	273	25	N	N
Registered nurses .....	X	X	X	1 186	—	N	N
Licensed practical nurses .....	X	X	X	283	—	N	N
Other health practitioners .....	X	X	X	1 219	—	N	N
Other employees .....	X	X	X	2 365	—	N	N
<b>Sole practitioners</b> .....	<b>51</b>	<b>16 415</b>	<b>3 988</b>	<b>196</b>	<b>51</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	26	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	12	25	N	N
Registered nurses .....	X	X	X	25	—	N	N
Licensed practical nurses .....	X	X	X	25	—	N	N
Other health practitioners .....	X	X	X	85	—	N	N
Other employees .....	X	X	X	49	—	N	N
<b>Partnerships</b> .....	<b>30</b>	<b>20 864</b>	<b>5 862</b>	<b>211</b>	<b>13</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	9	13	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	7	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	6	—	N	N
Therapists & audiologists .....	X	X	X	17	—	N	N
Registered nurses .....	X	X	X	66	—	N	N
Licensed practical nurses .....	X	X	X	7	—	N	N
Other health practitioners .....	X	X	X	7	—	N	N
Other employees .....	X	X	X	92	—	N	N
<b>Professional service organizations</b> .....	<b>373</b>	<b>576 390</b>	<b>212 863</b>	<b>5 996</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	500	—	N	N
Osteopathic physicians .....	X	X	X	6	—	N	N
Dentists .....	X	X	X	14	—	N	N
Chiropractors .....	X	X	X	6	—	N	N
Podiatrists .....	X	X	X	4	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	525	—	N	N
Therapists & audiologists .....	X	X	X	244	—	N	N
Registered nurses .....	X	X	X	1 095	—	N	N
Licensed practical nurses .....	X	X	X	251	—	N	N
Other health practitioners .....	X	X	X	1 127	—	N	N
Other employees .....	X	X	X	2 224	—	N	N
<b>NORTH CAROLINA</b>							
<b>Total</b> .....	<b>339</b>	<b>519 205</b>	<b>177 329</b>	<b>6 059</b>	<b>111</b>	<b>50.2</b>	<b>5.7</b>
Physicians .....	X	X	X	275	100	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	73	—	N	N
Therapists & audiologists .....	X	X	X	92	5	N	N
Registered nurses .....	X	X	X	1 462	—	N	N
Licensed practical nurses .....	X	X	X	333	—	N	N
Other health practitioners .....	X	X	X	1 841	—	N	N
Other employees .....	X	X	X	1 980	6	N	N
<b>Sole practitioners</b> .....	<b>16</b>	<b>2 915</b>	<b>685</b>	<b>41</b>	<b>16</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	5	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	5	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	5	—	N	N
Other employees .....	X	X	X	31	6	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NORTH CAROLINA—Con.</b>							
<b>Partnerships</b> .....	<b>29</b>	<b>25 874</b>	<b>5 891</b>	<b>221</b>	<b>95</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5	95	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	93	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	65	—	N	N
Other employees .....	X	X	X	53	—	N	N
<b>Professional service organizations</b> .....	<b>294</b>	<b>490 416</b>	<b>170 753</b>	<b>5 796</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	270	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	1 364	—	N	N
Licensed practical nurses .....	X	X	X	328	—	N	N
Other health practitioners .....	X	X	X	1 771	—	N	N
Other employees .....	X	X	X	1 896	—	N	N
<b>NORTH DAKOTA</b>							
<b>Total</b> .....	<b>13</b>	<b>26 292</b>	<b>11 916</b>	<b>275</b>	<b>24</b>	<b>43.3</b>	<b>—</b>
Physicians .....	X	X	X	40	20	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	24	—	N	—
Therapists & audiologists .....	X	X	X	5	—	N	—
Registered nurses .....	X	X	X	33	—	N	—
Licensed practical nurses .....	X	X	X	7	—	N	—
Other health practitioners .....	X	X	X	31	—	N	—
Other employees .....	X	X	X	135	4	N	—
<b>Sole practitioners</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	—	—	N	—
<b>Partnerships</b> .....	<b>3</b>	<b>7 530</b>	<b>1 828</b>	<b>64</b>	<b>24</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	1	20	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	1	—	N	—
Therapists & audiologists .....	X	X	X	5	—	N	—
Registered nurses .....	X	X	X	17	—	N	—
Licensed practical nurses .....	X	X	X	2	—	N	—
Other health practitioners .....	X	X	X	8	—	N	—
Other employees .....	X	X	X	30	4	N	—
<b>Professional service organizations</b> .....	<b>10</b>	<b>18 762</b>	<b>10 088</b>	<b>211</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	39	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	23	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	16	—	N	—
Licensed practical nurses .....	X	X	X	5	—	N	—
Other health practitioners .....	X	X	X	23	—	N	—
Other employees .....	X	X	X	105	—	N	—

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>OHIO</b>							
<b>Total</b> .....	<b>357</b>	<b>407 399</b>	<b>139 191</b>	<b>4 462</b>	<b>78</b>	<b>49.4</b>	<b>27.1</b>
Physicians .....	X	X	X	244	9	N	N
Osteopathic physicians .....	X	X	X	29	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	6	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	197	9	N	N
Therapists & audiologists .....	X	X	X	320	9	N	N
Registered nurses .....	X	X	X	794	—	N	N
Licensed practical nurses .....	X	X	X	101	—	N	N
Other health practitioners .....	X	X	X	1 353	—	N	N
Other employees .....	X	X	X	1 418	51	N	N
<b>Sole practitioners</b> .....	<b>27</b>	<b>6 011</b>	<b>1 722</b>	<b>111</b>	<b>27</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5	9	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	22	9	N	N
Therapists & audiologists .....	X	X	X	25	9	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	28	—	N	N
Other employees .....	X	X	X	29	—	N	N
<b>Partnerships</b> .....	<b>42</b>	<b>43 057</b>	<b>10 480</b>	<b>438</b>	<b>51</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	102	—	N	N
Registered nurses .....	X	X	X	21	—	N	N
Licensed practical nurses .....	X	X	X	30	—	N	N
Other health practitioners .....	X	X	X	157	—	N	N
Other employees .....	X	X	X	124	51	N	N
<b>Professional service organizations</b> .....	<b>288</b>	<b>358 331</b>	<b>126 989</b>	<b>3 913</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	235	—	N	N
Osteopathic physicians .....	X	X	X	29	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	6	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	175	—	N	N
Therapists & audiologists .....	X	X	X	193	—	N	N
Registered nurses .....	X	X	X	771	—	N	N
Licensed practical nurses .....	X	X	X	71	—	N	N
Other health practitioners .....	X	X	X	1 168	—	N	N
Other employees .....	X	X	X	1 265	—	N	N
<b>OKLAHOMA</b>							
<b>Total</b> .....	<b>151</b>	<b>170 833</b>	<b>52 123</b>	<b>1 859</b>	<b>26</b>	<b>55.0</b>	<b>23.6</b>
Physicians .....	X	X	X	33	4	N	N
Osteopathic physicians .....	X	X	X	18	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	68	4	N	N
Therapists & audiologists .....	X	X	X	70	4	N	N
Registered nurses .....	X	X	X	337	—	N	N
Licensed practical nurses .....	X	X	X	158	—	N	N
Other health practitioners .....	X	X	X	413	—	N	N
Other employees .....	X	X	X	758	14	N	N
<b>Sole practitioners</b> .....	<b>12</b>	<b>4 397</b>	<b>1 236</b>	<b>57</b>	<b>12</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	4	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	4	N	N
Therapists & audiologists .....	X	X	X	36	4	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	18	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>OKLAHOMA—Con.</b>							
<b>Partnerships</b> .....	<b>10</b>	<b>15 740</b>	<b>2 766</b>	<b>100</b>	<b>14</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	43	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	29	—	N	N
Other employees .....	X	X	X	28	14	N	N
<b>Professional service organizations</b> .....	<b>129</b>	<b>150 696</b>	<b>48 121</b>	<b>1 702</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	33	—	N	N
Osteopathic physicians .....	X	X	X	18	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	65	—	N	N
Therapists & audiologists .....	X	X	X	34	—	N	N
Registered nurses .....	X	X	X	294	—	N	N
Licensed practical nurses .....	X	X	X	158	—	N	N
Other health practitioners .....	X	X	X	384	—	N	N
Other employees .....	X	X	X	712	—	N	N
<b>OREGON</b>							
<b>Total</b> .....	<b>122</b>	<b>187 957</b>	<b>70 455</b>	<b>1 851</b>	<b>19</b>	<b>68.9</b>	<b>34.3</b>
Physicians .....	X	X	X	254	11	N	N
Osteopathic physicians .....	X	X	X	7	—	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	3	—	N	N
Optometrists .....	X	X	X	1	—	N	N
Mental health practitioners .....	X	X	X	83	4	N	N
Therapists & audiologists .....	X	X	X	65	2	N	N
Registered nurses .....	X	X	X	336	—	N	N
Licensed practical nurses .....	X	X	X	34	—	N	N
Other health practitioners .....	X	X	X	143	1	N	N
Other employees .....	X	X	X	923	1	N	N
<b>Sole practitioners</b> .....	<b>8</b>	<b>1 737</b>	<b>637</b>	<b>43</b>	<b>8</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	7	2	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	2	N	N
Therapists & audiologists .....	X	X	X	—	2	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	3	1	N	N
Other employees .....	X	X	X	27	1	N	N
<b>Partnerships</b> .....	<b>16</b>	<b>15 448</b>	<b>4 412</b>	<b>158</b>	<b>11</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	9	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	9	2	N	N
Therapists & audiologists .....	X	X	X	10	—	N	N
Registered nurses .....	X	X	X	45	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	30	—	N	N
Other employees .....	X	X	X	59	—	N	N
<b>Professional service organizations</b> .....	<b>98</b>	<b>170 772</b>	<b>65 406</b>	<b>1 649</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	245	—	N	N
Osteopathic physicians .....	X	X	X	7	—	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	3	—	N	N
Optometrists .....	X	X	X	1	—	N	N
Mental health practitioners .....	X	X	X	71	—	N	N
Therapists & audiologists .....	X	X	X	55	—	N	N
Registered nurses .....	X	X	X	288	—	N	N
Licensed practical nurses .....	X	X	X	31	—	N	N
Other health practitioners .....	X	X	X	110	—	N	N
Other employees .....	X	X	X	837	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>PENNSYLVANIA</b>							
<b>Total</b> .....	<b>436</b>	<b>709 976</b>	<b>226 029</b>	<b>7 470</b>	<b>426</b>	<b>42.4</b>	<b>7.3</b>
Physicians .....	X	X	X	267	285	N	N
Osteopathic physicians .....	X	X	X	48	—	N	N
Dentists .....	X	X	X	7	—	N	N
Chiropractors .....	X	X	X	7	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	342	33	N	N
Therapists & audiologists .....	X	X	X	173	—	N	N
Registered nurses .....	X	X	X	1 837	12	N	N
Licensed practical nurses .....	X	X	X	169	—	N	N
Other health practitioners .....	X	X	X	2 120	36	N	N
Other employees .....	X	X	X	2 495	60	N	N
<b>Sole practitioners</b> .....	<b>21</b>	<b>4 814</b>	<b>1 477</b>	<b>111</b>	<b>21</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	11	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	21	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	6	—	N	N
Licensed practical nurses .....	X	X	X	22	—	N	N
Other health practitioners .....	X	X	X	6	—	N	N
Other employees .....	X	X	X	66	—	N	N
<b>Partnerships</b> .....	<b>41</b>	<b>49 284</b>	<b>15 586</b>	<b>584</b>	<b>405</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	285	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	20	12	N	N
Therapists & audiologists .....	X	X	X	36	—	N	N
Registered nurses .....	X	X	X	164	12	N	N
Licensed practical nurses .....	X	X	X	15	—	N	N
Other health practitioners .....	X	X	X	212	36	N	N
Other employees .....	X	X	X	135	60	N	N
<b>Professional service organizations</b> .....	<b>374</b>	<b>655 878</b>	<b>208 966</b>	<b>6 770</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	254	—	N	N
Osteopathic physicians .....	X	X	X	48	—	N	N
Dentists .....	X	X	X	7	—	N	N
Chiropractors .....	X	X	X	7	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	322	—	N	N
Therapists & audiologists .....	X	X	X	137	—	N	N
Registered nurses .....	X	X	X	1 667	—	N	N
Licensed practical nurses .....	X	X	X	132	—	N	N
Other health practitioners .....	X	X	X	1 902	—	N	N
Other employees .....	X	X	X	2 294	—	N	N
<b>RHODE ISLAND</b>							
<b>Total</b> .....	<b>36</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>61.3</b>	<b>—</b>
Physicians .....	X	X	X	D	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	D	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	D	—	N	—
Licensed practical nurses .....	X	X	X	D	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Sole practitioners</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	D	D	N	—

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>RHODE ISLAND—Con.</b>							
<b>Partnerships</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	D	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>Professional service organizations</b> .....	<b>34</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	D	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	D	—	N	—
Licensed practical nurses .....	X	X	X	D	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>SOUTH CAROLINA</b>							
<b>Total</b> .....	<b>150</b>	<b>207 538</b>	<b>59 763</b>	<b>2 072</b>	<b>85</b>	<b>45.8</b>	<b>40.4</b>
Physicians .....	X	X	X	49	61	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	3	2	N	N
Therapists & audiologists .....	X	X	X	86	5	N	N
Registered nurses .....	X	X	X	579	—	N	N
Licensed practical nurses .....	X	X	X	77	—	N	N
Other health practitioners .....	X	X	X	545	1	N	N
Other employees .....	X	X	X	733	16	N	N
<b>Sole practitioners</b> .....	<b>11</b>	<b>594</b>	<b>142</b>	<b>13</b>	<b>11</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	2	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	1	2	N	N
Therapists & audiologists .....	X	X	X	1	5	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	2	1	N	N
Other employees .....	X	X	X	7	1	N	N
<b>Partnerships</b> .....	<b>12</b>	<b>13 704</b>	<b>2 639</b>	<b>91</b>	<b>74</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	59	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	33	—	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	21	—	N	N
Other employees .....	X	X	X	31	15	N	N
<b>Professional service organizations</b> .....	<b>127</b>	<b>193 240</b>	<b>56 982</b>	<b>1 968</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	45	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	85	—	N	N
Registered nurses .....	X	X	X	545	—	N	N
Licensed practical nurses .....	X	X	X	74	—	N	N
Other health practitioners .....	X	X	X	522	—	N	N
Other employees .....	X	X	X	695	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>SOUTH DAKOTA</b>							
<b>Total</b> .....	<b>24</b>	<b>74 080</b>	<b>34 415</b>	<b>830</b>	<b>64</b>	<b>93.1</b>	<b>—</b>
Physicians .....	X	X	X	71	50	N	—
Osteopathic physicians .....	X	X	X	1	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	1	—	N	—
Optometrists .....	X	X	X	2	—	N	—
Mental health practitioners .....	X	X	X	17	1	N	—
Therapists & audiologists .....	X	X	X	5	—	N	—
Registered nurses .....	X	X	X	161	1	N	—
Licensed practical nurses .....	X	X	X	68	—	N	—
Other health practitioners .....	X	X	X	58	1	N	—
Other employees .....	X	X	X	446	11	N	—
<b>Sole practitioners</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	D	—	N	—
Therapists & audiologists .....	X	X	X	D	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Partnerships</b> .....	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	D	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	D	D	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	D	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Professional service organizations</b> .....	<b>18</b>	<b>50 581</b>	<b>29 582</b>	<b>657</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	71	—	N	—
Osteopathic physicians .....	X	X	X	1	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	1	—	N	—
Optometrists .....	X	X	X	2	—	N	—
Mental health practitioners .....	X	X	X	16	—	N	—
Therapists & audiologists .....	X	X	X	4	—	N	—
Registered nurses .....	X	X	X	82	—	N	—
Licensed practical nurses .....	X	X	X	68	—	N	—
Other health practitioners .....	X	X	X	21	—	N	—
Other employees .....	X	X	X	391	—	N	—
<b>TENNESSEE</b>							
<b>Total</b> .....	<b>269</b>	<b>514 882</b>	<b>163 259</b>	<b>5 461</b>	<b>179</b>	<b>32.6</b>	<b>26.1</b>
Physicians .....	X	X	X	462	104	N	N
Osteopathic physicians .....	X	X	X	6	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	41	—	N	N
Therapists & audiologists .....	X	X	X	248	10	N	N
Registered nurses .....	X	X	X	1 283	—	N	N
Licensed practical nurses .....	X	X	X	333	—	N	N
Other health practitioners .....	X	X	X	1 767	—	N	N
Other employees .....	X	X	X	1 321	65	N	N
<b>Sole practitioners</b> .....	<b>20</b>	<b>10 989</b>	<b>2 168</b>	<b>116</b>	<b>20</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	58	10	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	58	10	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>TENNESSEE—Con.</b>							
<b>Partnerships</b> .....	<b>27</b>	<b>39 043</b>	<b>6 981</b>	<b>263</b>	<b>159</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	104	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	10	—	N	N
Therapists & audiologists .....	X	X	X	5	—	N	N
Registered nurses .....	X	X	X	71	—	N	N
Licensed practical nurses .....	X	X	X	13	—	N	N
Other health practitioners .....	X	X	X	66	—	N	N
Other employees .....	X	X	X	98	55	N	N
<b>Professional service organizations</b> .....	<b>222</b>	<b>464 850</b>	<b>154 110</b>	<b>5 082</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	462	—	N	N
Osteopathic physicians .....	X	X	X	6	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	31	—	N	N
Therapists & audiologists .....	X	X	X	185	—	N	N
Registered nurses .....	X	X	X	1 212	—	N	N
Licensed practical nurses .....	X	X	X	320	—	N	N
Other health practitioners .....	X	X	X	1 701	—	N	N
Other employees .....	X	X	X	1 165	—	N	N
<b>TEXAS</b>							
<b>Total</b> .....	<b>984</b>	<b>1 536 362</b>	<b>478 509</b>	<b>14 929</b>	<b>601</b>	<b>52.4</b>	<b>45.8</b>
Physicians .....	X	X	X	1 041	315	N	N
Osteopathic physicians .....	X	X	X	49	5	N	N
Dentists .....	X	X	X	15	—	N	N
Chiropractors .....	X	X	X	—	4	N	N
Podiatrists .....	X	X	X	4	—	N	N
Optometrists .....	X	X	X	2	—	N	N
Mental health practitioners .....	X	X	X	584	30	N	N
Therapists & audiologists .....	X	X	X	591	34	N	N
Registered nurses .....	X	X	X	2 975	—	N	N
Licensed practical nurses .....	X	X	X	791	—	N	N
Other health practitioners .....	X	X	X	3 422	15	N	N
Other employees .....	X	X	X	5 452	198	N	N
<b>Sole practitioners</b> .....	<b>75</b>	<b>20 573</b>	<b>6 581</b>	<b>339</b>	<b>75</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	59	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	113	30	N	N
Therapists & audiologists .....	X	X	X	24	30	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	12	15	N	N
Other employees .....	X	X	X	131	—	N	N
<b>Partnerships</b> .....	<b>89</b>	<b>143 088</b>	<b>30 648</b>	<b>1 135</b>	<b>526</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	315	N	N
Osteopathic physicians .....	X	X	X	13	5	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	4	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	2	—	N	N
Therapists & audiologists .....	X	X	X	111	4	N	N
Registered nurses .....	X	X	X	248	—	N	N
Licensed practical nurses .....	X	X	X	54	—	N	N
Other health practitioners .....	X	X	X	212	—	N	N
Other employees .....	X	X	X	493	198	N	N
<b>Professional service organizations</b> .....	<b>820</b>	<b>1 372 701</b>	<b>441 280</b>	<b>13 452</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	980	—	N	N
Osteopathic physicians .....	X	X	X	36	—	N	N
Dentists .....	X	X	X	15	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	4	—	N	N
Optometrists .....	X	X	X	2	—	N	N
Mental health practitioners .....	X	X	X	469	—	N	N
Therapists & audiologists .....	X	X	X	456	—	N	N
Registered nurses .....	X	X	X	2 727	—	N	N
Licensed practical nurses .....	X	X	X	737	—	N	N
Other health practitioners .....	X	X	X	3 198	—	N	N
Other employees .....	X	X	X	4 828	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>UTAH</b>							
<b>Total</b> .....	<b>68</b>	<b>69 837</b>	<b>27 685</b>	<b>740</b>	<b>13</b>	<b>47.0</b>	<b>—</b>
Physicians .....	X	X	X	2	9	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	27	1	N	—
Therapists & audiologists .....	X	X	X	136	1	N	—
Registered nurses .....	X	X	X	87	—	N	—
Licensed practical nurses .....	X	X	X	19	—	N	—
Other health practitioners .....	X	X	X	177	—	N	—
Other employees .....	X	X	X	292	2	N	—
<b>Sole practitioners</b> .....	<b>3</b>	<b>2 119</b>	<b>524</b>	<b>1</b>	<b>3</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	1	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	1	N	—
Therapists & audiologists .....	X	X	X	—	1	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	1	—	N	—
<b>Partnerships</b> .....	<b>7</b>	<b>8 458</b>	<b>663</b>	<b>26</b>	<b>10</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	8	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	17	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	9	2	N	—
<b>Professional service organizations</b> .....	<b>58</b>	<b>59 260</b>	<b>26 498</b>	<b>713</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	2	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	27	—	N	—
Therapists & audiologists .....	X	X	X	119	—	N	—
Registered nurses .....	X	X	X	87	—	N	—
Licensed practical nurses .....	X	X	X	19	—	N	—
Other health practitioners .....	X	X	X	177	—	N	—
Other employees .....	X	X	X	282	—	N	—
<b>VERMONT</b>							
<b>Total</b> .....	<b>17</b>	<b>3 305</b>	<b>1 207</b>	<b>40</b>	<b>5</b>	<b>5.0</b>	<b>25.0</b>
Physicians .....	X	X	X	2	1	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	1	—	N	N
Therapists & audiologists .....	X	X	X	6	—	N	N
Registered nurses .....	X	X	X	9	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	7	—	N	N
Other employees .....	X	X	X	13	4	N	N
<b>Sole practitioners</b> .....	<b>4</b>	<b>208</b>	<b>73</b>	<b>5</b>	<b>4</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	5	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	—	4	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>VERMONT—Con.</b>							
<b>Partnerships</b> .....	<b>3</b>	<b>411</b>	<b>81</b>	<b>3</b>	<b>1</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	1	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	1	—	N	N
<b>Professional service organizations</b> .....	<b>10</b>	<b>2 686</b>	<b>1 053</b>	<b>32</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	1	—	N	N
Therapists & audiologists .....	X	X	X	1	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	7	—	N	N
Other employees .....	X	X	X	12	—	N	N
<b>VIRGINIA</b>							
<b>Total</b> .....	<b>296</b>	<b>341 594</b>	<b>117 561</b>	<b>3 875</b>	<b>75</b>	<b>51.9</b>	<b>18.8</b>
Physicians .....	X	X	X	276	40	N	N
Osteopathic physicians .....	X	X	X	4	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	297	—	N	N
Therapists & audiologists .....	X	X	X	40	10	N	N
Registered nurses .....	X	X	X	696	—	N	N
Licensed practical nurses .....	X	X	X	531	—	N	N
Other health practitioners .....	X	X	X	892	—	N	N
Other employees .....	X	X	X	1 139	25	N	N
<b>Sole practitioners</b> .....	<b>15</b>	<b>2 377</b>	<b>726</b>	<b>32</b>	<b>15</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	8	10	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	24	5	N	N
<b>Partnerships</b> .....	<b>14</b>	<b>15 498</b>	<b>3 779</b>	<b>154</b>	<b>60</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	40	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	44	—	N	N
Therapists & audiologists .....	X	X	X	7	—	N	N
Registered nurses .....	X	X	X	48	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	15	—	N	N
Other employees .....	X	X	X	40	20	N	N
<b>Professional service organizations</b> .....	<b>267</b>	<b>323 719</b>	<b>113 056</b>	<b>3 689</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	276	—	N	N
Osteopathic physicians .....	X	X	X	4	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	253	—	N	N
Therapists & audiologists .....	X	X	X	25	—	N	N
Registered nurses .....	X	X	X	648	—	N	N
Licensed practical nurses .....	X	X	X	531	—	N	N
Other health practitioners .....	X	X	X	877	—	N	N
Other employees .....	X	X	X	1 075	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>WASHINGTON</b>							
<b>Total</b> .....	<b>241</b>	<b>189 228</b>	<b>69 686</b>	<b>2 150</b>	<b>144</b>	<b>48.2</b>	<b>19.5</b>
Physicians .....	X	X	X	132	80	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	5	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	18	—	N	N
Mental health practitioners .....	X	X	X	82	38	N	N
Therapists & audiologists .....	X	X	X	78	12	N	N
Registered nurses .....	X	X	X	326	7	N	N
Licensed practical nurses .....	X	X	X	26	—	N	N
Other health practitioners .....	X	X	X	419	—	N	N
Other employees .....	X	X	X	1 056	7	N	N
<b>Sole practitioners</b> .....	<b>48</b>	<b>10 458</b>	<b>2 959</b>	<b>161</b>	<b>48</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	12	12	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	29	24	N	N
Therapists & audiologists .....	X	X	X	3	12	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	3	—	N	N
Other employees .....	X	X	X	111	—	N	N
<b>Partnerships</b> .....	<b>15</b>	<b>19 092</b>	<b>5 353</b>	<b>213</b>	<b>96</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	68	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	14	N	N
Therapists & audiologists .....	X	X	X	4	—	N	N
Registered nurses .....	X	X	X	99	7	N	N
Licensed practical nurses .....	X	X	X	4	—	N	N
Other health practitioners .....	X	X	X	30	—	N	N
Other employees .....	X	X	X	74	7	N	N
<b>Professional service organizations</b> .....	<b>178</b>	<b>159 678</b>	<b>61 374</b>	<b>1 772</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	118	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	2	—	N	N
Optometrists .....	X	X	X	18	—	N	N
Mental health practitioners .....	X	X	X	53	—	N	N
Therapists & audiologists .....	X	X	X	71	—	N	N
Registered nurses .....	X	X	X	227	—	N	N
Licensed practical nurses .....	X	X	X	22	—	N	N
Other health practitioners .....	X	X	X	386	—	N	N
Other employees .....	X	X	X	871	—	N	N
<b>WEST VIRGINIA</b>							
<b>Total</b> .....	<b>66</b>	<b>71 804</b>	<b>22 740</b>	<b>805</b>	<b>14</b>	<b>38.4</b>	<b>—</b>
Physicians .....	X	X	X	22	12	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	25	—	N	—
Therapists & audiologists .....	X	X	X	74	—	N	—
Registered nurses .....	X	X	X	149	—	N	—
Licensed practical nurses .....	X	X	X	26	—	N	—
Other health practitioners .....	X	X	X	197	—	N	—
Other employees .....	X	X	X	312	2	N	—
<b>Sole practitioners</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	—	—	N	—

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>WEST VIRGINIA—Con.</b>							
<b>Partnerships</b> .....	<b>5</b>	<b>3 228</b>	<b>1 003</b>	<b>37</b>	<b>14</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	12	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	3	—	N	—
Licensed practical nurses .....	X	X	X	10	—	N	—
Other health practitioners .....	X	X	X	1	—	N	—
Other employees .....	X	X	X	5	—	N	—
				18	2	N	—
<b>Professional service organizations</b> .....	<b>61</b>	<b>68 576</b>	<b>21 737</b>	<b>768</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	22	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	25	—	N	—
Licensed practical nurses .....	X	X	X	71	—	N	—
Other health practitioners .....	X	X	X	139	—	N	—
Other employees .....	X	X	X	25	—	N	—
				192	—	N	—
				294	—	N	—
<b>WISCONSIN</b>							
<b>Total</b> .....	<b>211</b>	<b>218 090</b>	<b>84 754</b>	<b>2 708</b>	<b>222</b>	<b>48.6</b>	<b>38.5</b>
Physicians .....	X	X	X	212	81	N	N
Osteopathic physicians .....	X	X	X	7	—	N	N
Dentists .....	X	X	X	4	—	N	N
Chiropractors .....	X	X	X	4	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	233	126	N	N
Therapists & audiologists .....	X	X	X	100	10	N	N
Registered nurses .....	X	X	X	413	—	N	N
Licensed practical nurses .....	X	X	X	160	—	N	N
Other health practitioners .....	X	X	X	506	—	N	N
Other employees .....	X	X	X	1 069	5	N	N
<b>Sole practitioners</b> .....	<b>25</b>	<b>4 705</b>	<b>871</b>	<b>67</b>	<b>25</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	35	17	N	N
Therapists & audiologists .....	X	X	X	9	8	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	3	—	N	N
Other employees .....	X	X	X	20	—	N	N
<b>Partnerships</b> .....	<b>24</b>	<b>26 859</b>	<b>7 119</b>	<b>263</b>	<b>197</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	14	81	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	62	109	N	N
Therapists & audiologists .....	X	X	X	7	2	N	N
Registered nurses .....	X	X	X	35	—	N	N
Licensed practical nurses .....	X	X	X	21	—	N	N
Other health practitioners .....	X	X	X	11	—	N	N
Other employees .....	X	X	X	113	5	N	N
<b>Professional service organizations</b> .....	<b>162</b>	<b>186 526</b>	<b>76 764</b>	<b>2 378</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	198	—	N	N
Osteopathic physicians .....	X	X	X	7	—	N	N
Dentists .....	X	X	X	4	—	N	N
Chiropractors .....	X	X	X	4	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	136	—	N	N
Therapists & audiologists .....	X	X	X	84	—	N	N
Registered nurses .....	X	X	X	378	—	N	N
Licensed practical nurses .....	X	X	X	139	—	N	N
Other health practitioners .....	X	X	X	492	—	N	N
Other employees .....	X	X	X	936	—	N	N

See footnotes at end of table.

**Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>WYOMING</b>							
<b>Total</b> .....	<b>10</b>	<b>7 571</b>	<b>2 264</b>	<b>87</b>	<b>36</b>	<b>34.5</b>	<b>41.7</b>
Physicians .....	X	X	X	—	5	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	13	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	50	19	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	3	—	N	N
Other employees .....	X	X	X	18	12	N	N
<b>Sole practitioners</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	—	—	N	N
<b>Partnerships</b> .....	<b>5</b>	<b>2 716</b>	<b>783</b>	<b>36</b>	<b>36</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	5	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	26	19	N	N
Licensed practical nurses .....	X	X	X	3	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	7	12	N	N
<b>Professional service organizations</b> .....	<b>5</b>	<b>4 855</b>	<b>1 481</b>	<b>51</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	13	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	24	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	3	—	N	N
Other employees .....	X	X	X	11	—	N	N

<sup>1</sup>Number represents personnel for pay period including March 12.

**Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment <sup>1</sup>
<b>United States</b> .....	<b>9 940</b>	<b>31 561 321</b>	<b>11 157 881</b>	<b>346 501</b>	<b>61.7</b>
Physicians .....	X	X	X	29 474	N
Osteopathic physicians .....	X	X	X	571	N
Dentists .....	X	X	X	1 632	N
Chiropractors .....	X	X	X	23	N
Podiatrists .....	X	X	X	153	N
Optometrists .....	X	X	X	442	N
Mental health practitioners .....	X	X	X	45 908	N
Therapists & audiologists .....	X	X	X	5 688	N
Registered nurses .....	X	X	X	25 582	N
Licensed practical nurses .....	X	X	X	12 828	N
Other health practitioners .....	X	X	X	53 600	N
Other employees .....	X	X	X	170 320	N
<b>Alabama</b> .....	<b>165</b>	<b>393 878</b>	<b>172 280</b>	<b>5 768</b>	<b>80.2</b>
Physicians .....	X	X	X	734	N
Osteopathic physicians .....	X	X	X	4	N
Dentists .....	X	X	X	6	N
Chiropractors .....	X	X	X	-	N
Podiatrists .....	X	X	X	1	N
Optometrists .....	X	X	X	1	N
Mental health practitioners .....	X	X	X	608	N
Therapists & audiologists .....	X	X	X	12	N
Registered nurses .....	X	X	X	277	N
Licensed practical nurses .....	X	X	X	204	N
Other health practitioners .....	X	X	X	1 245	N
Other employees .....	X	X	X	2 676	N
<b>Alaska</b> .....	<b>39</b>	<b>74 875</b>	<b>37 720</b>	<b>1 228</b>	<b>67.1</b>
Physicians .....	X	X	X	12	N
Osteopathic physicians .....	X	X	X	3	N
Dentists .....	X	X	X	-	N
Chiropractors .....	X	X	X	-	N
Podiatrists .....	X	X	X	-	N
Optometrists .....	X	X	X	-	N
Mental health practitioners .....	X	X	X	265	N
Therapists & audiologists .....	X	X	X	4	N
Registered nurses .....	X	X	X	82	N
Licensed practical nurses .....	X	X	X	-	N
Other health practitioners .....	X	X	X	352	N
Other employees .....	X	X	X	509	N
<b>Arizona</b> .....	<b>152</b>	<b>697 675</b>	<b>224 976</b>	<b>6 766</b>	<b>89.3</b>
Physicians .....	X	X	X	454	N
Osteopathic physicians .....	X	X	X	8	N
Dentists .....	X	X	X	12	N
Chiropractors .....	X	X	X	-	N
Podiatrists .....	X	X	X	-	N
Optometrists .....	X	X	X	1	N
Mental health practitioners .....	X	X	X	552	N
Therapists & audiologists .....	X	X	X	21	N
Registered nurses .....	X	X	X	461	N
Licensed practical nurses .....	X	X	X	170	N
Other health practitioners .....	X	X	X	1 142	N
Other employees .....	X	X	X	3 945	N
<b>Arkansas</b> .....	<b>130</b>	<b>103 471</b>	<b>52 405</b>	<b>2 231</b>	<b>56.7</b>
Physicians .....	X	X	X	125	N
Osteopathic physicians .....	X	X	X	5	N
Dentists .....	X	X	X	14	N
Chiropractors .....	X	X	X	-	N
Podiatrists .....	X	X	X	-	N
Optometrists .....	X	X	X	-	N
Mental health practitioners .....	X	X	X	339	N
Therapists & audiologists .....	X	X	X	7	N
Registered nurses .....	X	X	X	116	N
Licensed practical nurses .....	X	X	X	148	N
Other health practitioners .....	X	X	X	240	N
Other employees .....	X	X	X	1 237	N
<b>California</b> .....	<b>916</b>	<b>8 911 455</b>	<b>1 124 268</b>	<b>33 363</b>	<b>44.1</b>
Physicians .....	X	X	X	1 902	N
Osteopathic physicians .....	X	X	X	36	N
Dentists .....	X	X	X	317	N
Chiropractors .....	X	X	X	2	N
Podiatrists .....	X	X	X	29	N
Optometrists .....	X	X	X	32	N
Mental health practitioners .....	X	X	X	2 929	N
Therapists & audiologists .....	X	X	X	380	N
Registered nurses .....	X	X	X	1 821	N
Licensed practical nurses .....	X	X	X	1 261	N
Other health practitioners .....	X	X	X	4 579	N
Other employees .....	X	X	X	20 025	N
<b>Colorado</b> .....	<b>233</b>	<b>524 394</b>	<b>172 324</b>	<b>6 404</b>	<b>81.5</b>
Physicians .....	X	X	X	76	N
Osteopathic physicians .....	X	X	X	21	N
Dentists .....	X	X	X	21	N
Chiropractors .....	X	X	X	-	N
Podiatrists .....	X	X	X	-	N
Optometrists .....	X	X	X	26	N
Mental health practitioners .....	X	X	X	792	N
Therapists & audiologists .....	X	X	X	47	N
Registered nurses .....	X	X	X	565	N
Licensed practical nurses .....	X	X	X	281	N
Other health practitioners .....	X	X	X	878	N
Other employees .....	X	X	X	3 697	N

See footnotes at end of table.

**Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment <sup>1</sup>
<b>Connecticut</b> .....	<b>151</b>	<b>254 874</b>	<b>122 661</b>	<b>4 253</b>	<b>66.6</b>
Physicians .....	X	X	X	279	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	21	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	5	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	633	N
Therapists & audiologists .....	X	X	X	131	N
Registered nurses .....	X	X	X	324	N
Licensed practical nurses .....	X	X	X	80	N
Other health practitioners .....	X	X	X	534	N
Other employees .....	X	X	X	2 246	N
<b>Delaware</b> .....	<b>21</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>44.5</b>
Physicians .....	X	X	X	D	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	—	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	D	N
Therapists & audiologists .....	X	X	X	D	N
Registered nurses .....	X	X	X	D	N
Licensed practical nurses .....	X	X	X	D	N
Other health practitioners .....	X	X	X	D	N
Other employees .....	X	X	X	D	N
<b>District of Columbia</b> .....	<b>31</b>	<b>108 978</b>	<b>31 267</b>	<b>944</b>	<b>70.9</b>
Physicians .....	X	X	X	95	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	10	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	135	N
Therapists & audiologists .....	X	X	X	3	N
Registered nurses .....	X	X	X	30	N
Licensed practical nurses .....	X	X	X	—	N
Other health practitioners .....	X	X	X	62	N
Other employees .....	X	X	X	609	N
<b>Florida</b> .....	<b>408</b>	<b>684 942</b>	<b>347 310</b>	<b>12 883</b>	<b>65.7</b>
Physicians .....	X	X	X	656	N
Osteopathic physicians .....	X	X	X	21	N
Dentists .....	X	X	X	38	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	2	N
Optometrists .....	X	X	X	3	N
Mental health practitioners .....	X	X	X	1 888	N
Therapists & audiologists .....	X	X	X	73	N
Registered nurses .....	X	X	X	866	N
Licensed practical nurses .....	X	X	X	537	N
Other health practitioners .....	X	X	X	2 839	N
Other employees .....	X	X	X	5 855	N
<b>Georgia</b> .....	<b>166</b>	<b>1 000 214</b>	<b>465 473</b>	<b>9 558</b>	<b>55.5</b>
Physicians .....	X	X	X	1 658	N
Osteopathic physicians .....	X	X	X	2	N
Dentists .....	X	X	X	23	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	11	N
Mental health practitioners .....	X	X	X	328	N
Therapists & audiologists .....	X	X	X	63	N
Registered nurses .....	X	X	X	1 351	N
Licensed practical nurses .....	X	X	X	277	N
Other health practitioners .....	X	X	X	1 092	N
Other employees .....	X	X	X	4 753	N
<b>Hawaii</b> .....	<b>56</b>	<b>433 619</b>	<b>93 420</b>	<b>2 318</b>	<b>85.9</b>
Physicians .....	X	X	X	48	N
Osteopathic physicians .....	X	X	X	1	N
Dentists .....	X	X	X	8	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	31	N
Therapists & audiologists .....	X	X	X	51	N
Registered nurses .....	X	X	X	307	N
Licensed practical nurses .....	X	X	X	99	N
Other health practitioners .....	X	X	X	777	N
Other employees .....	X	X	X	996	N
<b>Idaho</b> .....	<b>31</b>	<b>29 899</b>	<b>10 402</b>	<b>383</b>	<b>82.0</b>
Physicians .....	X	X	X	66	N
Osteopathic physicians .....	X	X	X	1	N
Dentists .....	X	X	X	1	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	9	N
Therapists & audiologists .....	X	X	X	—	N
Registered nurses .....	X	X	X	18	N
Licensed practical nurses .....	X	X	X	35	N
Other health practitioners .....	X	X	X	83	N
Other employees .....	X	X	X	170	N

See footnotes at end of table.

**Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment <sup>1</sup>
<b>Illinois</b> .....	<b>334</b>	<b>695 495</b>	<b>338 333</b>	<b>11 026</b>	<b>65.7</b>
Physicians .....	X	X	X	569	N
Osteopathic physicians .....	X	X	X	11	N
Dentists .....	X	X	X	33	N
Chiropractors .....	X	X	X	2	N
Podiatrists .....	X	X	X	3	N
Optometrists .....	X	X	X	6	N
Mental health practitioners .....	X	X	X	2 754	N
Therapists & audiologists .....	X	X	X	348	N
Registered nurses .....	X	X	X	1 040	N
Licensed practical nurses .....	X	X	X	360	N
Other health practitioners .....	X	X	X	1 297	N
Other employees .....	X	X	X	4 603	N
<b>Indiana</b> .....	<b>282</b>	<b>345 271</b>	<b>172 180</b>	<b>6 799</b>	<b>63.5</b>
Physicians .....	X	X	X	264	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	5	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	2	N
Optometrists .....	X	X	X	13	N
Mental health practitioners .....	X	X	X	1 798	N
Therapists & audiologists .....	X	X	X	139	N
Registered nurses .....	X	X	X	600	N
Licensed practical nurses .....	X	X	X	173	N
Other health practitioners .....	X	X	X	1 160	N
Other employees .....	X	X	X	2 645	N
<b>Iowa</b> .....	<b>170</b>	<b>162 283</b>	<b>95 507</b>	<b>3 198</b>	<b>64.3</b>
Physicians .....	X	X	X	213	N
Osteopathic physicians .....	X	X	X	28	N
Dentists .....	X	X	X	9	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	439	N
Therapists & audiologists .....	X	X	X	33	N
Registered nurses .....	X	X	X	325	N
Licensed practical nurses .....	X	X	X	68	N
Other health practitioners .....	X	X	X	468	N
Other employees .....	X	X	X	1 613	N
<b>Kansas</b> .....	<b>109</b>	<b>124 358</b>	<b>61 307</b>	<b>2 257</b>	<b>53.3</b>
Physicians .....	X	X	X	165	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	2	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	740	N
Therapists & audiologists .....	X	X	X	13	N
Registered nurses .....	X	X	X	129	N
Licensed practical nurses .....	X	X	X	97	N
Other health practitioners .....	X	X	X	227	N
Other employees .....	X	X	X	884	N
<b>Kentucky</b> .....	<b>261</b>	<b>274 544</b>	<b>139 221</b>	<b>5 659</b>	<b>85.7</b>
Physicians .....	X	X	X	225	N
Osteopathic physicians .....	X	X	X	4	N
Dentists .....	X	X	X	11	N
Chiropractors .....	X	X	X	4	N
Podiatrists .....	X	X	X	1	N
Optometrists .....	X	X	X	4	N
Mental health practitioners .....	X	X	X	1 433	N
Therapists & audiologists .....	X	X	X	53	N
Registered nurses .....	X	X	X	349	N
Licensed practical nurses .....	X	X	X	114	N
Other health practitioners .....	X	X	X	690	N
Other employees .....	X	X	X	2 771	N
<b>Louisiana</b> .....	<b>52</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>49.9</b>
Physicians .....	X	X	X	D	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	D	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	D	N
Optometrists .....	X	X	X	D	N
Mental health practitioners .....	X	X	X	D	N
Therapists & audiologists .....	X	X	X	D	N
Registered nurses .....	X	X	X	D	N
Licensed practical nurses .....	X	X	X	D	N
Other health practitioners .....	X	X	X	D	N
Other employees .....	X	X	X	D	N
<b>Maine</b> .....	<b>99</b>	<b>173 318</b>	<b>65 611</b>	<b>2 383</b>	<b>58.3</b>
Physicians .....	X	X	X	94	N
Osteopathic physicians .....	X	X	X	45	N
Dentists .....	X	X	X	7	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	2	N
Optometrists .....	X	X	X	2	N
Mental health practitioners .....	X	X	X	933	N
Therapists & audiologists .....	X	X	X	91	N
Registered nurses .....	X	X	X	82	N
Licensed practical nurses .....	X	X	X	41	N
Other health practitioners .....	X	X	X	362	N
Other employees .....	X	X	X	724	N

See footnotes at end of table.

**Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment <sup>1</sup>
<b>Maryland</b> .....	<b>144</b>	<b>452 924</b>	<b>147 370</b>	<b>4 523</b>	<b>61.9</b>
Physicians .....	X	X	X	867	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	6	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	5	N
Optometrists .....	X	X	X	5	N
Mental health practitioners .....	X	X	X	394	N
Therapists & audiologists .....	X	X	X	37	N
Registered nurses .....	X	X	X	273	N
Licensed practical nurses .....	X	X	X	120	N
Other health practitioners .....	X	X	X	670	N
Other employees .....	X	X	X	2 146	N
<b>Massachusetts</b> .....	<b>349</b>	<b>1 475 840</b>	<b>792 465</b>	<b>21 419</b>	<b>28.8</b>
Physicians .....	X	X	X	2 354	N
Osteopathic physicians .....	X	X	X	17	N
Dentists .....	X	X	X	125	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	10	N
Optometrists .....	X	X	X	45	N
Mental health practitioners .....	X	X	X	2 583	N
Therapists & audiologists .....	X	X	X	330	N
Registered nurses .....	X	X	X	1 728	N
Licensed practical nurses .....	X	X	X	434	N
Other health practitioners .....	X	X	X	2 128	N
Other employees .....	X	X	X	11 655	N
<b>Michigan</b> .....	<b>357</b>	<b>1 197 236</b>	<b>440 230</b>	<b>13 349</b>	<b>36.0</b>
Physicians .....	X	X	X	865	N
Osteopathic physicians .....	X	X	X	50	N
Dentists .....	X	X	X	72	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	17	N
Mental health practitioners .....	X	X	X	1 449	N
Therapists & audiologists .....	X	X	X	214	N
Registered nurses .....	X	X	X	1 198	N
Licensed practical nurses .....	X	X	X	445	N
Other health practitioners .....	X	X	X	3 000	N
Other employees .....	X	X	X	6 014	N
<b>Minnesota</b> .....	<b>235</b>	<b>2 502 322</b>	<b>1 158 082</b>	<b>27 105</b>	<b>74.1</b>
Physicians .....	X	X	X	3 654	N
Osteopathic physicians .....	X	X	X	36	N
Dentists .....	X	X	X	72	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	9	N
Optometrists .....	X	X	X	22	N
Mental health practitioners .....	X	X	X	1 180	N
Therapists & audiologists .....	X	X	X	696	N
Registered nurses .....	X	X	X	1 302	N
Licensed practical nurses .....	X	X	X	750	N
Other health practitioners .....	X	X	X	1 891	N
Other employees .....	X	X	X	17 493	N
<b>Mississippi</b> .....	<b>119</b>	<b>116 858</b>	<b>52 412</b>	<b>2 226</b>	<b>71.9</b>
Physicians .....	X	X	X	86	N
Osteopathic physicians .....	X	X	X	1	N
Dentists .....	X	X	X	19	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	1	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	346	N
Therapists & audiologists .....	X	X	X	46	N
Registered nurses .....	X	X	X	163	N
Licensed practical nurses .....	X	X	X	142	N
Other health practitioners .....	X	X	X	595	N
Other employees .....	X	X	X	827	N
<b>Missouri</b> .....	<b>208</b>	<b>276 273</b>	<b>126 745</b>	<b>4 955</b>	<b>73.2</b>
Physicians .....	X	X	X	243	N
Osteopathic physicians .....	X	X	X	40	N
Dentists .....	X	X	X	29	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	3	N
Optometrists .....	X	X	X	4	N
Mental health practitioners .....	X	X	X	826	N
Therapists & audiologists .....	X	X	X	46	N
Registered nurses .....	X	X	X	422	N
Licensed practical nurses .....	X	X	X	246	N
Other health practitioners .....	X	X	X	670	N
Other employees .....	X	X	X	2 393	N
<b>Montana</b> .....	<b>89</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>65.8</b>
Physicians .....	X	X	X	D	N
Osteopathic physicians .....	X	X	X	D	N
Dentists .....	X	X	X	D	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	D	N
Optometrists .....	X	X	X	D	N
Mental health practitioners .....	X	X	X	D	N
Therapists & audiologists .....	X	X	X	D	N
Registered nurses .....	X	X	X	D	N
Licensed practical nurses .....	X	X	X	D	N
Other health practitioners .....	X	X	X	D	N
Other employees .....	X	X	X	D	N

See footnotes at end of table.

**Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment <sup>1</sup>
<b>Nebraska</b> .....	<b>42</b>	<b>51 416</b>	<b>22 165</b>	<b>769</b>	<b>58.0</b>
Physicians .....	X	X	X	26	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	—	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	148	N
Therapists & audiologists .....	X	X	X	78	N
Registered nurses .....	X	X	X	148	N
Licensed practical nurses .....	X	X	X	38	N
Other health practitioners .....	X	X	X	117	N
Other employees .....	X	X	X	214	N
<b>Nevada</b> .....	<b>26</b>	<b>14 874</b>	<b>7 692</b>	<b>327</b>	<b>52.6</b>
Physicians .....	X	X	X	17	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	—	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	6	N
Therapists & audiologists .....	X	X	X	—	N
Registered nurses .....	X	X	X	32	N
Licensed practical nurses .....	X	X	X	15	N
Other health practitioners .....	X	X	X	34	N
Other employees .....	X	X	X	223	N
<b>New Hampshire</b> .....	<b>97</b>	<b>379 073</b>	<b>122 421</b>	<b>4 770</b>	<b>35.2</b>
Physicians .....	X	X	X	230	N
Osteopathic physicians .....	X	X	X	9	N
Dentists .....	X	X	X	—	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	3	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	1 191	N
Therapists & audiologists .....	X	X	X	63	N
Registered nurses .....	X	X	X	236	N
Licensed practical nurses .....	X	X	X	139	N
Other health practitioners .....	X	X	X	907	N
Other employees .....	X	X	X	1 992	N
<b>New Jersey</b> .....	<b>223</b>	<b>456 003</b>	<b>222 508</b>	<b>7 197</b>	<b>50.5</b>
Physicians .....	X	X	X	372	N
Osteopathic physicians .....	X	X	X	8	N
Dentists .....	X	X	X	53	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	6	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	1 156	N
Therapists & audiologists .....	X	X	X	131	N
Registered nurses .....	X	X	X	830	N
Licensed practical nurses .....	X	X	X	210	N
Other health practitioners .....	X	X	X	895	N
Other employees .....	X	X	X	3 536	N
<b>New Mexico</b> .....	<b>97</b>	<b>111 319</b>	<b>56 164</b>	<b>2 436</b>	<b>82.8</b>
Physicians .....	X	X	X	135	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	31	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	224	N
Therapists & audiologists .....	X	X	X	27	N
Registered nurses .....	X	X	X	199	N
Licensed practical nurses .....	X	X	X	64	N
Other health practitioners .....	X	X	X	598	N
Other employees .....	X	X	X	1 151	N
<b>New York</b> .....	<b>781</b>	<b>2 157 281</b>	<b>1 044 017</b>	<b>32 248</b>	<b>59.3</b>
Physicians .....	X	X	X	4 699	N
Osteopathic physicians .....	X	X	X	25	N
Dentists .....	X	X	X	345	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	35	N
Mental health practitioners .....	X	X	X	91	N
Therapists & audiologists .....	X	X	X	4 262	N
Registered nurses .....	X	X	X	694	N
Licensed practical nurses .....	X	X	X	1 980	N
Other health practitioners .....	X	X	X	1 347	N
Other employees .....	X	X	X	4 213	N
Other employees .....	X	X	X	14 551	N
<b>North Carolina</b> .....	<b>164</b>	<b>361 943</b>	<b>169 127</b>	<b>4 497</b>	<b>73.9</b>
Physicians .....	X	X	X	269	N
Osteopathic physicians .....	X	X	X	9	N
Dentists .....	X	X	X	7	N
Chiropractors .....	X	X	X	1	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	20	N
Mental health practitioners .....	X	X	X	160	N
Therapists & audiologists .....	X	X	X	70	N
Registered nurses .....	X	X	X	364	N
Licensed practical nurses .....	X	X	X	229	N
Other health practitioners .....	X	X	X	558	N
Other employees .....	X	X	X	2 808	N

See footnotes at end of table.

**Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment <sup>1</sup>
<b>North Dakota</b> .....	<b>27</b>	<b>18 790</b>	<b>11 472</b>	<b>298</b>	<b>77.5</b>
Physicians .....	X	X	X	31	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	1	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	1	N
Therapists & audiologists .....	X	X	X	—	N
Registered nurses .....	X	X	X	30	N
Licensed practical nurses .....	X	X	X	25	N
Other health practitioners .....	X	X	X	43	N
Other employees .....	X	X	X	167	N
<b>Ohio</b> .....	<b>526</b>	<b>833 321</b>	<b>389 241</b>	<b>14 682</b>	<b>68.4</b>
Physicians .....	X	X	X	663	N
Osteopathic physicians .....	X	X	X	18	N
Dentists .....	X	X	X	35	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	7	N
Optometrists .....	X	X	X	6	N
Mental health practitioners .....	X	X	X	3 362	N
Therapists & audiologists .....	X	X	X	219	N
Registered nurses .....	X	X	X	1 125	N
Licensed practical nurses .....	X	X	X	819	N
Other health practitioners .....	X	X	X	2 266	N
Other employees .....	X	X	X	6 160	N
<b>Oklahoma</b> .....	<b>113</b>	<b>143 065</b>	<b>74 902</b>	<b>2 429</b>	<b>44.6</b>
Physicians .....	X	X	X	99	N
Osteopathic physicians .....	X	X	X	13	N
Dentists .....	X	X	X	13	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	2	N
Mental health practitioners .....	X	X	X	602	N
Therapists & audiologists .....	X	X	X	—	N
Registered nurses .....	X	X	X	83	N
Licensed practical nurses .....	X	X	X	90	N
Other health practitioners .....	X	X	X	257	N
Other employees .....	X	X	X	1 270	N
<b>Oregon</b> .....	<b>128</b>	<b>398 624</b>	<b>169 418</b>	<b>5 428</b>	<b>76.5</b>
Physicians .....	X	X	X	60	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	9	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	595	N
Therapists & audiologists .....	X	X	X	67	N
Registered nurses .....	X	X	X	479	N
Licensed practical nurses .....	X	X	X	102	N
Other health practitioners .....	X	X	X	2 347	N
Other employees .....	X	X	X	1 769	N
<b>Pennsylvania</b> .....	<b>565</b>	<b>1 268 735</b>	<b>557 654</b>	<b>17 882</b>	<b>66.0</b>
Physicians .....	X	X	X	1 866	N
Osteopathic physicians .....	X	X	X	95	N
Dentists .....	X	X	X	50	N
Chiropractors .....	X	X	X	2	N
Podiatrists .....	X	X	X	14	N
Optometrists .....	X	X	X	8	N
Mental health practitioners .....	X	X	X	2 959	N
Therapists & audiologists .....	X	X	X	260	N
Registered nurses .....	X	X	X	1 007	N
Licensed practical nurses .....	X	X	X	380	N
Other health practitioners .....	X	X	X	3 110	N
Other employees .....	X	X	X	8 125	N
<b>Rhode Island</b> .....	<b>55</b>	<b>177 182</b>	<b>73 252</b>	<b>2 290</b>	<b>64.8</b>
Physicians .....	X	X	X	188	N
Osteopathic physicians .....	X	X	X	5	N
Dentists .....	X	X	X	5	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	509	N
Therapists & audiologists .....	X	X	X	40	N
Registered nurses .....	X	X	X	231	N
Licensed practical nurses .....	X	X	X	28	N
Other health practitioners .....	X	X	X	616	N
Other employees .....	X	X	X	668	N
<b>South Carolina</b> .....	<b>80</b>	<b>116 493</b>	<b>50 612</b>	<b>1 787</b>	<b>72.8</b>
Physicians .....	X	X	X	45	N
Osteopathic physicians .....	X	X	X	3	N
Dentists .....	X	X	X	7	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	60	N
Therapists & audiologists .....	X	X	X	95	N
Registered nurses .....	X	X	X	316	N
Licensed practical nurses .....	X	X	X	139	N
Other health practitioners .....	X	X	X	287	N
Other employees .....	X	X	X	829	N

See footnotes at end of table.

**Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment <sup>1</sup>
<b>South Dakota</b> .....	<b>52</b>	<b>39 599</b>	<b>21 075</b>	<b>898</b>	<b>74.1</b>
Physicians .....	X	X	X	86	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	—	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	1	N
Mental health practitioners .....	X	X	X	175	N
Therapists & audiologists .....	X	X	X	—	N
Registered nurses .....	X	X	X	77	N
Licensed practical nurses .....	X	X	X	22	N
Other health practitioners .....	X	X	X	119	N
Other employees .....	X	X	X	418	N
<b>Tennessee</b> .....	<b>239</b>	<b>446 818</b>	<b>194 855</b>	<b>7 441</b>	<b>59.9</b>
Physicians .....	X	X	X	761	N
Osteopathic physicians .....	X	X	X	12	N
Dentists .....	X	X	X	23	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	2	N
Mental health practitioners .....	X	X	X	1 131	N
Therapists & audiologists .....	X	X	X	18	N
Registered nurses .....	X	X	X	652	N
Licensed practical nurses .....	X	X	X	452	N
Other health practitioners .....	X	X	X	1 372	N
Other employees .....	X	X	X	3 017	N
<b>Texas</b> .....	<b>454</b>	<b>518 387</b>	<b>243 253</b>	<b>9 313</b>	<b>59.8</b>
Physicians .....	X	X	X	258	N
Osteopathic physicians .....	X	X	X	2	N
Dentists .....	X	X	X	30	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	2	N
Mental health practitioners .....	X	X	X	905	N
Therapists & audiologists .....	X	X	X	399	N
Registered nurses .....	X	X	X	523	N
Licensed practical nurses .....	X	X	X	857	N
Other health practitioners .....	X	X	X	1 857	N
Other employees .....	X	X	X	4 474	N
<b>Utah</b> .....	<b>51</b>	<b>74 045</b>	<b>35 040</b>	<b>1 119</b>	<b>48.7</b>
Physicians .....	X	X	X	136	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	2	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	2	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	88	N
Therapists & audiologists .....	X	X	X	16	N
Registered nurses .....	X	X	X	70	N
Licensed practical nurses .....	X	X	X	84	N
Other health practitioners .....	X	X	X	45	N
Other employees .....	X	X	X	676	N
<b>Vermont</b> .....	<b>84</b>	<b>128 225</b>	<b>48 058</b>	<b>2 258</b>	<b>86.8</b>
Physicians .....	X	X	X	77	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	6	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	732	N
Therapists & audiologists .....	X	X	X	—	N
Registered nurses .....	X	X	X	58	N
Licensed practical nurses .....	X	X	X	88	N
Other health practitioners .....	X	X	X	731	N
Other employees .....	X	X	X	566	N
<b>Virginia</b> .....	<b>166</b>	<b>345 381</b>	<b>116 447</b>	<b>3 980</b>	<b>78.5</b>
Physicians .....	X	X	X	438	N
Osteopathic physicians .....	X	X	X	4	N
Dentists .....	X	X	X	11	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	87	N
Therapists & audiologists .....	X	X	X	149	N
Registered nurses .....	X	X	X	510	N
Licensed practical nurses .....	X	X	X	118	N
Other health practitioners .....	X	X	X	723	N
Other employees .....	X	X	X	1 940	N
<b>Washington</b> .....	<b>335</b>	<b>1 261 509</b>	<b>514 952</b>	<b>15 438</b>	<b>78.3</b>
Physicians .....	X	X	X	1 774	N
Osteopathic physicians .....	X	X	X	13	N
Dentists .....	X	X	X	79	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	3	N
Optometrists .....	X	X	X	79	N
Mental health practitioners .....	X	X	X	2 369	N
Therapists & audiologists .....	X	X	X	264	N
Registered nurses .....	X	X	X	1 501	N
Licensed practical nurses .....	X	X	X	863	N
Other health practitioners .....	X	X	X	2 626	N
Other employees .....	X	X	X	5 850	N

See footnotes at end of table.

**Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment <sup>1</sup>
<b>West Virginia</b> .....	<b>129</b>	<b>167 040</b>	<b>83 146</b>	<b>3 930</b>	<b>61.5</b>
Physicians .....	X	X	X	252	N
Osteopathic physicians .....	X	X	X	10	N
Dentists .....	X	X	X	13	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	2	N
Mental health practitioners .....	X	X	X	1 054	N
Therapists & audiologists .....	X	X	X	10	N
Registered nurses .....	X	X	X	184	N
Licensed practical nurses .....	X	X	X	218	N
Other health practitioners .....	X	X	X	657	N
Other employees .....	X	X	X	1 530	N
<b>Wisconsin</b> .....	<b>172</b>	<b>915 740</b>	<b>404 200</b>	<b>10 502</b>	<b>77.8</b>
Physicians .....	X	X	X	1 177	N
Osteopathic physicians .....	X	X	X	8	N
Dentists .....	X	X	X	32	N
Chiropractors .....	X	X	X	12	N
Podiatrists .....	X	X	X	6	N
Optometrists .....	X	X	X	33	N
Mental health practitioners .....	X	X	X	321	N
Therapists & audiologists .....	X	X	X	149	N
Registered nurses .....	X	X	X	823	N
Licensed practical nurses .....	X	X	X	285	N
Other health practitioners .....	X	X	X	1 483	N
Other employees .....	X	X	X	6 172	N
<b>Wyoming</b> .....	<b>27</b>	<b>13 723</b>	<b>9 388</b>	<b>416</b>	<b>55.8</b>
Physicians .....	X	X	X	13	N
Osteopathic physicians .....	X	X	X	—	N
Dentists .....	X	X	X	—	N
Chiropractors .....	X	X	X	—	N
Podiatrists .....	X	X	X	—	N
Optometrists .....	X	X	X	—	N
Mental health practitioners .....	X	X	X	220	N
Therapists & audiologists .....	X	X	X	7	N
Registered nurses .....	X	X	X	18	N
Licensed practical nurses .....	X	X	X	2	N
Other health practitioners .....	X	X	X	23	N
Other employees .....	X	X	X	133	N

<sup>1</sup>Number represents personnel for pay period including March 12.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>UNITED STATES</b>							
<b>Total</b> .....	<b>9 076</b>	<b>16 317 096</b>	<b>5 401 749</b>	<b>151 338</b>	<b>4 494</b>	<b>62.0</b>	<b>21.7</b>
Physicians .....	X	X	X	5 441	3 277	N	N
Osteopathic physicians .....	X	X	X	142	121	N	N
Dentists .....	X	X	X	125	141	N	N
Chiropractors .....	X	X	X	12	—	N	N
Podiatrists .....	X	X	X	36	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	44	—	N	N
Therapists & audiologists .....	X	X	X	57	—	N	N
Registered nurses .....	X	X	X	812	—	N	N
Licensed practical nurses .....	X	X	X	153	—	N	N
Other health practitioners .....	X	X	X	53 773	631	N	N
Other employees .....	X	X	X	90 743	324	N	N
<b>Sole practitioners</b> .....	<b>416</b>	<b>167 651</b>	<b>47 039</b>	<b>2 008</b>	<b>416</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	51	122	N	N
Osteopathic physicians .....	X	X	X	—	5	N	N
Dentists .....	X	X	X	122	134	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	9	—	N	N
Registered nurses .....	X	X	X	42	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	509	67	N	N
Other employees .....	X	X	X	1 270	88	N	N
<b>Partnerships</b> .....	<b>837</b>	<b>1 481 374</b>	<b>334 338</b>	<b>11 349</b>	<b>4 078</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	251	3 155	N	N
Osteopathic physicians .....	X	X	X	—	116	N	N
Dentists .....	X	X	X	—	7	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	80	—	N	N
Licensed practical nurses .....	X	X	X	15	—	N	N
Other health practitioners .....	X	X	X	4 721	564	N	N
Other employees .....	X	X	X	6 282	236	N	N
<b>Professional service organizations</b> .....	<b>7 823</b>	<b>14 668 071</b>	<b>5 020 372</b>	<b>137 981</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	5 139	—	N	N
Osteopathic physicians .....	X	X	X	142	—	N	N
Dentists .....	X	X	X	3	—	N	N
Chiropractors .....	X	X	X	12	—	N	N
Podiatrists .....	X	X	X	36	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	44	—	N	N
Therapists & audiologists .....	X	X	X	48	—	N	N
Registered nurses .....	X	X	X	690	—	N	N
Licensed practical nurses .....	X	X	X	133	—	N	N
Other health practitioners .....	X	X	X	48 543	—	N	N
Other employees .....	X	X	X	83 191	—	N	N
<b>ALABAMA</b>							
<b>Total</b> .....	<b>112</b>	<b>189 059</b>	<b>58 274</b>	<b>2 012</b>	<b>18</b>	<b>51.2</b>	<b>—</b>
Physicians .....	X	X	X	64	11	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	1	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	1	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	362	3	N	—
Other employees .....	X	X	X	1 585	3	N	—
<b>Sole practitioners</b> .....	<b>8</b>	<b>2 576</b>	<b>430</b>	<b>34</b>	<b>8</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	1	3	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	1	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	1	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	13	2	N	—
Other employees .....	X	X	X	19	2	N	—

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ALABAMA—Con.</b>							
<b>Partnerships</b> .....	<b>9</b>	<b>6 656</b>	<b>907</b>	<b>37</b>	<b>10</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	1	8	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	18	1	N	—
Other employees .....	X	X	X	18	1	N	—
<b>Professional service organizations</b> .....	<b>95</b>	<b>179 827</b>	<b>56 937</b>	<b>1 941</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	62	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	331	—	N	—
Other employees .....	X	X	X	1 548	—	N	—
<b>ALASKA</b>							
<b>Total</b> .....	<b>18</b>	<b>17 460</b>	<b>7 373</b>	<b>153</b>	<b>2</b>	<b>35.5</b>	<b>—</b>
Physicians .....	X	X	X	44	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	53	—	N	—
Other employees .....	X	X	X	56	2	N	—
<b>Sole practitioners</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	—	D	N	—
<b>Partnerships</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Professional service organizations</b> .....	<b>16</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	D	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	—	N	—

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ARIZONA</b>							
<b>Total</b> .....	<b>165</b>	<b>283 921</b>	<b>93 185</b>	<b>2 797</b>	<b>390</b>	<b>55.8</b>	<b>7.8</b>
Physicians .....	X	X	X	94	3	N	N
Osteopathic physicians .....	X	X	X	7	—	N	N
Dentists .....	X	X	X	—	1	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	18	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	844	384	N	N
Other employees .....	X	X	X	1 827	2	N	N
<b>Sole practitioners</b> .....	<b>8</b>	<b>6 760</b>	<b>1 853</b>	<b>70</b>	<b>8</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	1	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	33	2	N	N
Other employees .....	X	X	X	37	2	N	N
<b>Partnerships</b> .....	<b>15</b>	<b>17 393</b>	<b>4 421</b>	<b>191</b>	<b>382</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	89	382	N	N
Other employees .....	X	X	X	102	—	N	N
<b>Professional service organizations</b> .....	<b>142</b>	<b>259 768</b>	<b>86 911</b>	<b>2 536</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	94	—	N	N
Osteopathic physicians .....	X	X	X	7	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	18	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	722	—	N	N
Other employees .....	X	X	X	1 688	—	N	N
<b>ARKANSAS</b>							
<b>Total</b> .....	<b>62</b>	<b>78 565</b>	<b>28 664</b>	<b>830</b>	<b>9</b>	<b>72.6</b>	<b>—</b>
Physicians .....	X	X	X	43	7	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	5	—	N	—
Licensed practical nurses .....	X	X	X	4	—	N	—
Other health practitioners .....	X	X	X	276	1	N	—
Other employees .....	X	X	X	502	1	N	—
<b>Sole practitioners</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	D	D	N	—

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>ARKANSAS—Con.</b>							
<b>Partnerships</b> .....	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	D	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	D	N	—
Other employees .....	X	X	X	D	—	N	—
<b>Professional service organizations</b> .....	<b>53</b>	<b>72 089</b>	<b>27 737</b>	<b>799</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	42	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	5	—	N	—
Licensed practical nurses .....	X	X	X	4	—	N	—
Other health practitioners .....	X	X	X	262	—	N	—
Other employees .....	X	X	X	486	—	N	—
<b>CALIFORNIA</b>							
<b>Total</b> .....	<b>1 555</b>	<b>2 269 646</b>	<b>738 397</b>	<b>21 224</b>	<b>373</b>	<b>46.3</b>	<b>12.0</b>
Physicians .....	X	X	X	539	244	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	119	116	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	91	—	N	N
Licensed practical nurses .....	X	X	X	23	—	N	N
Other health practitioners .....	X	X	X	6 884	—	N	N
Other employees .....	X	X	X	13 566	13	N	N
<b>Sole practitioners</b> .....	<b>116</b>	<b>35 701</b>	<b>9 563</b>	<b>451</b>	<b>116</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	19	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	117	116	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	315	—	N	N
<b>Partnerships</b> .....	<b>121</b>	<b>170 963</b>	<b>40 461</b>	<b>1 364</b>	<b>257</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	42	244	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	23	—	N	N
Other health practitioners .....	X	X	X	6	—	N	N
Other employees .....	X	X	X	338	—	N	N
				955	13	N	N
<b>Professional service organizations</b> .....	<b>1 318</b>	<b>2 062 982</b>	<b>688 373</b>	<b>19 409</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	478	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	2	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	68	—	N	N
Licensed practical nurses .....	X	X	X	17	—	N	N
Other health practitioners .....	X	X	X	6 546	—	N	N
Other employees .....	X	X	X	12 296	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>COLORADO</b>							
<b>Total</b> .....	<b>109</b>	<b>160 194</b>	<b>52 972</b>	<b>1 881</b>	<b>46</b>	<b>62.4</b>	<b>—</b>
Physicians .....	X	X	X	16	36	N	—
Osteopathic physicians .....	X	X	X	2	—	N	—
Dentists .....	X	X	X	—	1	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	2	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	10	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	705	5	N	—
Other employees .....	X	X	X	1 146	4	N	—
<b>Sole practitioners</b> .....	<b>8</b>	<b>1 121</b>	<b>338</b>	<b>16</b>	<b>8</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	1	3	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	1	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	1	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	6	2	N	—
Other employees .....	X	X	X	8	2	N	—
<b>Partnerships</b> .....	<b>18</b>	<b>13 402</b>	<b>3 733</b>	<b>136</b>	<b>38</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	33	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	3	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	75	3	N	—
Other employees .....	X	X	X	58	2	N	—
<b>Professional service organizations</b> .....	<b>83</b>	<b>145 671</b>	<b>48 901</b>	<b>1 729</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	15	—	N	—
Osteopathic physicians .....	X	X	X	2	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	2	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	6	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	624	—	N	—
Other employees .....	X	X	X	1 080	—	N	—
<b>CONNECTICUT</b>							
<b>Total</b> .....	<b>202</b>	<b>345 147</b>	<b>135 975</b>	<b>3 423</b>	<b>78</b>	<b>71.5</b>	<b>31.4</b>
Physicians .....	X	X	X	147	78	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	1 639	—	N	N
Other employees .....	X	X	X	1 634	—	N	N
<b>Sole practitioners</b> .....	<b>7</b>	<b>1 916</b>	<b>595</b>	<b>23</b>	<b>7</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	7	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	20	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>CONNECTICUT—Con.</b>							
<b>Partnerships</b> .....	<b>11</b>	<b>19 711</b>	<b>3 454</b>	<b>114</b>	<b>71</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	71	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	20	—	N	N
Other employees .....	X	X	X	94	—	N	N
<b>Professional service organizations</b> .....	<b>184</b>	<b>323 520</b>	<b>131 926</b>	<b>3 286</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	144	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	1 619	—	N	N
Other employees .....	X	X	X	1 520	—	N	N
<b>DELAWARE</b>							
<b>Total</b> .....	<b>47</b>	<b>82 871</b>	<b>22 476</b>	<b>696</b>	<b>86</b>	<b>26.0</b>	<b>22.0</b>
Physicians .....	X	X	X	126	86	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	404	—	N	N
Other employees .....	X	X	X	166	—	N	N
<b>Sole practitioners</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	—	—	N	N
<b>Partnerships</b> .....	<b>11</b>	<b>28 772</b>	<b>2 316</b>	<b>59</b>	<b>86</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	45	86	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	7	—	N	N
Other employees .....	X	X	X	7	—	N	N
<b>Professional service organizations</b> .....	<b>36</b>	<b>54 099</b>	<b>20 160</b>	<b>637</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	81	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	397	—	N	N
Other employees .....	X	X	X	159	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>DISTRICT OF COLUMBIA</b>							
<b>Total</b> .....	<b>18</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>41.3</b>	<b>—</b>
Physicians .....	X	X	X	D	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	D	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Sole practitioners</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Partnerships</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	—	—	N	—
<b>Professional service organizations</b> .....	<b>17</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	D	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	D	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>FLORIDA</b>							
<b>Total</b> .....	<b>809</b>	<b>1 064 159</b>	<b>332 052</b>	<b>9 680</b>	<b>320</b>	<b>78.9</b>	<b>.8</b>
Physicians .....	X	X	X	627	299	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	51	—	N	N
Licensed practical nurses .....	X	X	X	18	—	N	N
Other health practitioners .....	X	X	X	2 001	—	N	N
Other employees .....	X	X	X	6 980	21	N	N
<b>Sole practitioners</b> .....	<b>21</b>	<b>5 798</b>	<b>1 870</b>	<b>110</b>	<b>21</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	110	21	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>FLORIDA—Con.</b>							
<b>Partnerships</b> .....	<b>46</b>	<b>113 609</b>	<b>22 792</b>	<b>747</b>	<b>299</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	21	299	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	142	—	N	N
Other employees .....	X	X	X	580	—	N	N
<b>Professional service organizations</b> .....	<b>742</b>	<b>944 752</b>	<b>307 390</b>	<b>8 823</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	606	—	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	49	—	N	N
Licensed practical nurses .....	X	X	X	16	—	N	N
Other health practitioners .....	X	X	X	1 859	—	N	N
Other employees .....	X	X	X	6 290	—	N	N
<b>GEORGIA</b>							
<b>Total</b> .....	<b>205</b>	<b>368 105</b>	<b>120 049</b>	<b>3 510</b>	<b>146</b>	<b>67.4</b>	<b>5.6</b>
Physicians .....	X	X	X	47	141	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	1	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	18	—	N	N
Other health practitioners .....	X	X	X	1 769	2	N	N
Other employees .....	X	X	X	1 672	2	N	N
<b>Sole practitioners</b> .....	<b>8</b>	<b>8 596</b>	<b>2 094</b>	<b>85</b>	<b>8</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	1	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	2	N	N
Other employees .....	X	X	X	82	2	N	N
<b>Partnerships</b> .....	<b>12</b>	<b>14 760</b>	<b>2 570</b>	<b>58</b>	<b>138</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	10	138	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	38	—	N	N
Other employees .....	X	X	X	10	—	N	N
<b>Professional service organizations</b> .....	<b>185</b>	<b>344 749</b>	<b>115 385</b>	<b>3 367</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	34	—	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	18	—	N	N
Other health practitioners .....	X	X	X	1 731	—	N	N
Other employees .....	X	X	X	1 580	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>HAWAII</b>							
<b>Total</b> .....	<b>42</b>	<b>139 451</b>	<b>45 210</b>	<b>1 264</b>	<b>112</b>	<b>45.1</b>	<b>—</b>
Physicians .....	X	X	X	45	95	N	—
Osteopathic physicians .....	X	X	X	—	1	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	7	—	N	—
Licensed practical nurses .....	X	X	X	7	—	N	—
Other health practitioners .....	X	X	X	401	9	N	—
Other employees .....	X	X	X	804	7	N	—
<b>Sole practitioners</b> .....	<b>3</b>	<b>942</b>	<b>147</b>	<b>5</b>	<b>3</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	1	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	1	N	—
Other employees .....	X	X	X	5	1	N	—
<b>Partnerships</b> .....	<b>7</b>	<b>31 437</b>	<b>12 307</b>	<b>392</b>	<b>109</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	94	N	—
Osteopathic physicians .....	X	X	X	—	1	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	7	—	N	—
Licensed practical nurses .....	X	X	X	7	—	N	—
Other health practitioners .....	X	X	X	378	8	N	—
Other employees .....	X	X	X	—	6	N	—
<b>Professional service organizations</b> .....	<b>32</b>	<b>107 072</b>	<b>32 756</b>	<b>867</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	45	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	23	—	N	—
Other employees .....	X	X	X	799	—	N	—
<b>IDAHO</b>							
<b>Total</b> .....	<b>33</b>	<b>40 565</b>	<b>12 453</b>	<b>361</b>	<b>26</b>	<b>70.6</b>	<b>37.4</b>
Physicians .....	X	X	X	7	14	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	105	1	N	N
Other employees .....	X	X	X	249	11	N	N
<b>Sole practitioners</b> .....	<b>4</b>	<b>535</b>	<b>131</b>	<b>11</b>	<b>4</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	2	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	7	1	N	N
Other employees .....	X	X	X	4	1	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>IDAHO—Con.</b>							
<b>Partnerships</b> .....	<b>13</b>	<b>14 992</b>	<b>2 894</b>	<b>120</b>	<b>22</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	12	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	65	—	N	N
Other employees .....	X	X	X	55	10	N	N
<b>Professional service organizations</b> .....	<b>16</b>	<b>25 038</b>	<b>9 428</b>	<b>230</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	7	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	33	—	N	N
Other employees .....	X	X	X	190	—	N	N
<b>ILLINOIS</b>							
<b>Total</b> .....	<b>333</b>	<b>464 702</b>	<b>157 026</b>	<b>4 685</b>	<b>80</b>	<b>72.2</b>	<b>33.7</b>
Physicians .....	X	X	X	113	73	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2	7	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	22	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	2 392	—	N	N
Other employees .....	X	X	X	2 146	—	N	N
<b>Sole practitioners</b> .....	<b>20</b>	<b>7 659</b>	<b>1 627</b>	<b>94</b>	<b>20</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	13	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	2	7	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	16	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	23	—	N	N
Other employees .....	X	X	X	51	—	N	N
<b>Partnerships</b> .....	<b>38</b>	<b>60 502</b>	<b>14 270</b>	<b>553</b>	<b>60</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	60	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	476	—	N	N
Other employees .....	X	X	X	75	—	N	N
<b>Professional service organizations</b> .....	<b>275</b>	<b>396 541</b>	<b>141 129</b>	<b>4 038</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	111	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	6	—	N	N
Licensed practical nurses .....	X	X	X	6	—	N	N
Other health practitioners .....	X	X	X	1 893	—	N	N
Other employees .....	X	X	X	2 020	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>INDIANA</b>							
<b>Total</b> .....	<b>152</b>	<b>242 629</b>	<b>77 774</b>	<b>2 312</b>	<b>4</b>	<b>87.8</b>	<b>62.3</b>
Physicians .....	X	X	X	125	4	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	10	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	433	—	N	N
Other employees .....	X	X	X	1 743	—	N	N
<b>Sole practitioners</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	D	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	D	—	N	N
Licensed practical nurses .....	X	X	X	D	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Partnerships</b> .....	<b>18</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Professional service organizations</b> .....	<b>132</b>	<b>191 759</b>	<b>62 303</b>	<b>1 880</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	120	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	412	—	N	N
Other employees .....	X	X	X	1 343	—	N	N
<b>IOWA</b>							
<b>Total</b> .....	<b>56</b>	<b>81 680</b>	<b>29 154</b>	<b>902</b>	<b>9</b>	<b>87.6</b>	<b>56.5</b>
Physicians .....	X	X	X	29	9	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	11	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	18	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	454	—	N	N
Other employees .....	X	X	X	389	—	N	N
<b>Sole practitioners</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>IOWA—Con.</b>							
<b>Partnerships</b> .....	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	D	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Professional service organizations</b> .....	<b>48</b>	<b>66 247</b>	<b>23 624</b>	<b>665</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	27	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	11	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	18	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	301	—	N	N
Other employees .....	X	X	X	307	—	N	N
<b>KANSAS</b>							
<b>Total</b> .....	<b>71</b>	<b>209 086</b>	<b>65 284</b>	<b>1 706</b>	<b>21</b>	<b>80.2</b>	<b>23.3</b>
Physicians .....	X	X	X	27	11	N	N
Osteopathic physicians .....	X	X	X	—	4	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	17	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	524	1	N	N
Other employees .....	X	X	X	1 138	5	N	N
<b>Sole practitioners</b> .....	<b>8</b>	<b>1 370</b>	<b>365</b>	<b>26</b>	<b>8</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	4	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	26	4	N	N
<b>Partnerships</b> .....	<b>8</b>	<b>12 735</b>	<b>1 389</b>	<b>47</b>	<b>13</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	11	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	38	1	N	N
Other employees .....	X	X	X	9	1	N	N
<b>Professional service organizations</b> .....	<b>55</b>	<b>194 981</b>	<b>63 530</b>	<b>1 633</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	27	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	17	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	486	—	N	N
Other employees .....	X	X	X	1 103	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>KENTUCKY</b>							
<b>Total</b> .....	<b>106</b>	<b>244 696</b>	<b>72 633</b>	<b>1 724</b>	<b>22</b>	<b>35.0</b>	<b>—</b>
Physicians .....	X	X	X	82	15	N	—
Osteopathic physicians .....	X	X	X	53	—	N	—
Dentists .....	X	X	X	—	1	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	23	—	N	—
Licensed practical nurses .....	X	X	X	3	—	N	—
Other health practitioners .....	X	X	X	741	3	N	—
Other employees .....	X	X	X	822	3	N	—
<b>Sole practitioners</b> .....	<b>8</b>	<b>2 174</b>	<b>506</b>	<b>27</b>	<b>8</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	1	3	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	1	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	1	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	10	2	N	—
Other employees .....	X	X	X	15	2	N	—
<b>Partnerships</b> .....	<b>11</b>	<b>11 194</b>	<b>1 581</b>	<b>49</b>	<b>14</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	12	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	29	1	N	—
Other employees .....	X	X	X	20	1	N	—
<b>Professional service organizations</b> .....	<b>87</b>	<b>231 328</b>	<b>70 546</b>	<b>1 648</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	81	—	N	—
Osteopathic physicians .....	X	X	X	53	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	22	—	N	—
Licensed practical nurses .....	X	X	X	3	—	N	—
Other health practitioners .....	X	X	X	702	—	N	—
Other employees .....	X	X	X	787	—	N	—
<b>LOUISIANA</b>							
<b>Total</b> .....	<b>132</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>64.2</b>	<b>—</b>
Physicians .....	X	X	X	D	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	D	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	D	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	D	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Sole practitioners</b> .....	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	D	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	D	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	D	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	D	N	—
Other employees .....	X	X	X	D	D	N	—

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>LOUISIANA—Con.</b>							
<b>Partnerships</b> .....	<b>16</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	D	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Professional service organizations</b> .....	<b>109</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	D	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>MAINE</b>							
<b>Total</b> .....	<b>28</b>	<b>54 690</b>	<b>16 774</b>	<b>531</b>	<b>9</b>	<b>69.3</b>	<b>—</b>
Physicians .....	X	X	X	14	7	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	1	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	315	1	N	—
Other employees .....	X	X	X	201	1	N	—
<b>Sole practitioners</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	—	—	N	—
<b>Partnerships</b> .....	<b>3</b>	<b>8 983</b>	<b>898</b>	<b>33</b>	<b>9</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	7	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	33	1	N	—
Other employees .....	X	X	X	—	1	N	—
<b>Professional service organizations</b> .....	<b>25</b>	<b>45 707</b>	<b>15 876</b>	<b>498</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	14	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	1	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	282	—	N	—
Other employees .....	X	X	X	201	—	N	—

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MARYLAND</b>							
<b>Total</b> .....	<b>244</b>	<b>587 560</b>	<b>144 719</b>	<b>4 859</b>	<b>71</b>	<b>62.5</b>	<b>67.7</b>
Physicians .....	X	X	X	113	59	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	25	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	2 793	1	N	N
Other employees .....	X	X	X	1 924	11	N	N
<b>Sole practitioners</b> .....	<b>4</b>	<b>948</b>	<b>221</b>	<b>7</b>	<b>4</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	2	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	3	1	N	N
Other employees .....	X	X	X	4	1	N	N
<b>Partnerships</b> .....	<b>29</b>	<b>52 898</b>	<b>11 511</b>	<b>572</b>	<b>67</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	3	57	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	439	—	N	N
Other employees .....	X	X	X	130	10	N	N
<b>Professional service organizations</b> .....	<b>211</b>	<b>533 714</b>	<b>132 987</b>	<b>4 280</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	110	—	N	N
Osteopathic physicians .....	X	X	X	2	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	25	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	2 351	—	N	N
Other employees .....	X	X	X	1 790	—	N	N
<b>MASSACHUSETTS</b>							
<b>Total</b> .....	<b>220</b>	<b>473 431</b>	<b>169 901</b>	<b>4 550</b>	<b>182</b>	<b>64.7</b>	<b>3.8</b>
Physicians .....	X	X	X	154	180	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	6	—	N	N
Registered nurses .....	X	X	X	47	—	N	N
Licensed practical nurses .....	X	X	X	8	—	N	N
Other health practitioners .....	X	X	X	1 350	1	N	N
Other employees .....	X	X	X	2 985	1	N	N
<b>Sole practitioners</b> .....	<b>3</b>	<b>491</b>	<b>71</b>	<b>5</b>	<b>3</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	1	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	2	1	N	N
Other employees .....	X	X	X	3	1	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MASSACHUSETTS—Con.</b>							
<b>Partnerships</b> .....	<b>14</b>	<b>30 004</b>	<b>5 465</b>	<b>179</b>	<b>179</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	179	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	16	—	N	N
Other employees .....	X	X	X	163	—	N	N
<b>Professional service organizations</b> .....	<b>203</b>	<b>442 936</b>	<b>164 365</b>	<b>4 366</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	154	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	6	—	N	N
Licensed practical nurses .....	X	X	X	47	—	N	N
Other health practitioners .....	X	X	X	8	—	N	N
Other employees .....	X	X	X	1 332	—	N	N
				2 819	—	N	N
<b>MICHIGAN</b>							
<b>Total</b> .....	<b>237</b>	<b>457 465</b>	<b>170 165</b>	<b>4 630</b>	<b>118</b>	<b>50.4</b>	<b>1.7</b>
Physicians .....	X	X	X	286	97	N	N
Osteopathic physicians .....	X	X	X	32	1	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	36	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	46	—	N	N
Licensed practical nurses .....	X	X	X	12	—	N	N
Other health practitioners .....	X	X	X	2 035	8	N	N
Other employees .....	X	X	X	2 183	12	N	N
<b>Sole practitioners</b> .....	<b>9</b>	<b>5 111</b>	<b>2 962</b>	<b>52</b>	<b>9</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	6	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	11	—	N	N
Other employees .....	X	X	X	31	6	N	N
<b>Partnerships</b> .....	<b>12</b>	<b>33 453</b>	<b>10 635</b>	<b>391</b>	<b>109</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	94	N	N
Osteopathic physicians .....	X	X	X	—	1	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	8	N	N
Other employees .....	X	X	X	391	6	N	N
<b>Professional service organizations</b> .....	<b>216</b>	<b>418 901</b>	<b>156 568</b>	<b>4 187</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	282	—	N	N
Osteopathic physicians .....	X	X	X	32	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	36	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	40	—	N	N
Licensed practical nurses .....	X	X	X	12	—	N	N
Other health practitioners .....	X	X	X	2 024	—	N	N
Other employees .....	X	X	X	1 761	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MINNESOTA</b>							
<b>Total</b> .....	<b>61</b>	<b>110 341</b>	<b>51 540</b>	<b>994</b>	<b>4</b>	<b>57.4</b>	<b>—</b>
Physicians .....	X	X	X	100	2	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	31	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	307	1	N	—
Other employees .....	X	X	X	556	1	N	—
<b>Sole practitioners</b> .....	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	D	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Partnerships</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>Professional service organizations</b> .....	<b>56</b>	<b>109 435</b>	<b>51 168</b>	<b>986</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	100	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	31	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	304	—	N	—
Other employees .....	X	X	X	551	—	N	—
<b>MISSISSIPPI</b>							
<b>Total</b> .....	<b>53</b>	<b>71 419</b>	<b>23 847</b>	<b>922</b>	<b>7</b>	<b>88.9</b>	<b>57.8</b>
Physicians .....	X	X	X	14	7	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	123	—	N	N
Other employees .....	X	X	X	783	—	N	N
<b>Sole practitioners</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	—	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MISSISSIPPI—Con.</b>							
<b>Partnerships</b> .....	<b>5</b>	<b>8 641</b>	<b>1 108</b>	<b>45</b>	<b>7</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	7	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	45	—	N	N
<b>Professional service organizations</b> .....	<b>48</b>	<b>62 778</b>	<b>22 739</b>	<b>877</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	14	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	123	—	N	N
Other employees .....	X	X	X	738	—	N	N
<b>MISSOURI</b>							
<b>Total</b> .....	<b>128</b>	<b>290 293</b>	<b>95 008</b>	<b>2 574</b>	<b>63</b>	<b>63.2</b>	<b>26.7</b>
Physicians .....	X	X	X	52	58	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	1	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	64	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	1 392	2	N	N
Other employees .....	X	X	X	1 064	2	N	N
<b>Sole practitioners</b> .....	<b>8</b>	<b>8 511</b>	<b>3 133</b>	<b>110</b>	<b>8</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	1	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	105	2	N	N
Other employees .....	X	X	X	5	2	N	N
<b>Partnerships</b> .....	<b>13</b>	<b>31 259</b>	<b>3 626</b>	<b>133</b>	<b>55</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	55	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	37	—	N	N
Other employees .....	X	X	X	92	—	N	N
<b>Professional service organizations</b> .....	<b>107</b>	<b>250 523</b>	<b>88 249</b>	<b>2 331</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	52	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	60	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	1 250	—	N	N
Other employees .....	X	X	X	967	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>MONTANA</b>							
<b>Total</b> .....	<b>24</b>	<b>15 172</b>	<b>5 639</b>	<b>236</b>	<b>8</b>	<b>66.7</b>	<b>19.2</b>
Physicians .....	X	X	X	4	8	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	7	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	88	—	N	N
Other employees .....	X	X	X	137	—	N	N
<b>Sole practitioners</b> .....	<b>6</b>	<b>1 493</b>	<b>278</b>	<b>22</b>	<b>6</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	6	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	7	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	13	—	N	N
<b>Partnerships</b> .....	<b>3</b>	<b>1 230</b>	<b>231</b>	<b>8</b>	<b>2</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	2	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	4	—	N	N
Other employees .....	X	X	X	4	—	N	N
<b>Professional service organizations</b> .....	<b>15</b>	<b>12 449</b>	<b>5 130</b>	<b>206</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	84	—	N	N
Other employees .....	X	X	X	120	—	N	N
<b>NEBRASKA</b>							
<b>Total</b> .....	<b>51</b>	<b>72 060</b>	<b>22 779</b>	<b>782</b>	<b>—</b>	<b>100.0</b>	<b>—</b>
Physicians .....	X	X	X	20	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	1	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	368	—	N	—
Other employees .....	X	X	X	393	—	N	—
<b>Sole practitioners</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	—	—	N	—

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEBRASKA—Con.</b>							
<b>Partnerships</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	—	—	N	—
<b>Professional service organizations</b> .....	<b>49</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	D	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>NEVADA</b>							
<b>Total</b> .....	<b>54</b>	<b>192 347</b>	<b>68 606</b>	<b>1 706</b>	<b>245</b>	<b>73.6</b>	<b>6.6</b>
Physicians .....	X	X	X	39	2	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	9	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	535	114	N	N
Other employees .....	X	X	X	1 123	129	N	N
<b>Sole practitioners</b> .....	<b>4</b>	<b>2 049</b>	<b>382</b>	<b>16</b>	<b>4</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	1	2	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	6	1	N	N
Other employees .....	X	X	X	8	1	N	N
<b>Partnerships</b> .....	<b>7</b>	<b>33 746</b>	<b>6 919</b>	<b>241</b>	<b>241</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	98	113	N	N
Other employees .....	X	X	X	140	128	N	N
<b>Professional service organizations</b> .....	<b>43</b>	<b>156 552</b>	<b>61 305</b>	<b>1 449</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	38	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	431	—	N	N
Other employees .....	X	X	X	975	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW HAMPSHIRE</b>							
<b>Total</b> .....	<b>47</b>	<b>41 498</b>	<b>16 573</b>	<b>575</b>	<b>16</b>	<b>84.0</b>	<b>100.0</b>
Physicians .....	X	X	X	—	16	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	474	—	N	N
Other employees .....	X	X	X	101	—	N	N
<b>Sole practitioners</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	—	—	N	N
<b>Partnerships</b> .....	<b>4</b>	<b>5 234</b>	<b>1 899</b>	<b>43</b>	<b>16</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	16	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	43	—	N	N
Other employees .....	X	X	X	—	—	N	N
<b>Professional service organizations</b> .....	<b>43</b>	<b>36 264</b>	<b>14 674</b>	<b>532</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	431	—	N	N
Other employees .....	X	X	X	101	—	N	N
<b>NEW JERSEY</b>							
<b>Total</b> .....	<b>355</b>	<b>1 044 326</b>	<b>310 940</b>	<b>7 493</b>	<b>149</b>	<b>90.4</b>	<b>23.8</b>
Physicians .....	X	X	X	112	149	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	16	—	N	N
Registered nurses .....	X	X	X	11	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	1 659	—	N	N
Other employees .....	X	X	X	5 691	—	N	N
<b>Sole practitioners</b> .....	<b>3</b>	<b>6 582</b>	<b>2 215</b>	<b>51</b>	<b>3</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	2	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	16	—	N	N
Other employees .....	X	X	X	31	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW JERSEY—Con.</b>							
<b>Partnerships</b> .....	<b>50</b>	<b>78 170</b>	<b>16 499</b>	<b>596</b>	<b>146</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	7	146	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	275	—	N	N
Other employees .....	X	X	X	307	—	N	N
<b>Professional service organizations</b> .....	<b>302</b>	<b>959 574</b>	<b>292 226</b>	<b>6 846</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	103	—	N	N
Osteopathic physicians .....	X	X	X	1	—	N	N
Dentists .....	X	X	X	1	—	N	N
Chiropractors .....	X	X	X	1	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	16	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	1 368	—	N	N
Other employees .....	X	X	X	5 353	—	N	N
<b>NEW MEXICO</b>							
<b>Total</b> .....	<b>67</b>	<b>94 161</b>	<b>32 994</b>	<b>1 382</b>	<b>15</b>	<b>51.7</b>	<b>—</b>
Physicians .....	X	X	X	42	11	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	3	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	532	2	N	—
Other employees .....	X	X	X	805	2	N	—
<b>Sole practitioners</b> .....	<b>4</b>	<b>593</b>	<b>154</b>	<b>3</b>	<b>4</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	2	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	1	1	N	—
Other employees .....	X	X	X	2	1	N	—
<b>Partnerships</b> .....	<b>6</b>	<b>6 974</b>	<b>808</b>	<b>40</b>	<b>11</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	2	9	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	1	N	—
Other employees .....	X	X	X	38	1	N	—
<b>Professional service organizations</b> .....	<b>57</b>	<b>86 594</b>	<b>32 032</b>	<b>1 339</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	40	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	3	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	531	—	N	—
Other employees .....	X	X	X	765	—	N	—

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>NEW YORK</b>							
<b>Total</b> .....	<b>760</b>	<b>1 321 651</b>	<b>483 138</b>	<b>12 259</b>	<b>193</b>	<b>50.7</b>	<b>25.0</b>
Physicians .....	X	X	X	691	176	N	N
Osteopathic physicians .....	X	X	X	21	5	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	77	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	3 932	—	N	N
Other employees .....	X	X	X	7 534	12	N	N
<b>Sole practitioners</b> .....	<b>24</b>	<b>17 753</b>	<b>4 716</b>	<b>152</b>	<b>24</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	12	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	152	12	N	N
<b>Partnerships</b> .....	<b>62</b>	<b>111 451</b>	<b>29 017</b>	<b>974</b>	<b>169</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	52	164	N	N
Osteopathic physicians .....	X	X	X	—	5	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	25	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	411	—	N	N
Other employees .....	X	X	X	486	—	N	N
<b>Professional service organizations</b> .....	<b>674</b>	<b>1 192 447</b>	<b>449 405</b>	<b>11 133</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	639	—	N	N
Osteopathic physicians .....	X	X	X	21	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	2	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	52	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	3 521	—	N	N
Other employees .....	X	X	X	6 896	—	N	N
<b>NORTH CAROLINA</b>							
<b>Total</b> .....	<b>146</b>	<b>419 607</b>	<b>134 624</b>	<b>3 468</b>	<b>53</b>	<b>55.6</b>	<b>23.1</b>
Physicians .....	X	X	X	113	35	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	9	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	477	13	N	N
Other employees .....	X	X	X	2 869	5	N	N
<b>Sole practitioners</b> .....	<b>3</b>	<b>292</b>	<b>75</b>	<b>4</b>	<b>3</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	1	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	1	1	N	N
Other employees .....	X	X	X	3	1	N	N

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<b>NORTH CAROLINA—Con.</b>							
<b>Partnerships</b> .....	<b>8</b>	<b>15 451</b>	<b>3 043</b>	<b>104</b>	<b>50</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	34	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	40	12	N	N
Other employees .....	X	X	X	64	4	N	N
<b>Professional service organizations</b> .....	<b>135</b>	<b>403 864</b>	<b>131 506</b>	<b>3 360</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	113	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	9	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	436	—	N	N
Other employees .....	X	X	X	2 802	—	N	N
<b>NORTH DAKOTA</b>							
<b>Total</b> .....	<b>11</b>	<b>51 324</b>	<b>10 003</b>	<b>247</b>	<b>5</b>	<b>21.3</b>	<b>100.0</b>
Physicians .....	X	X	X	37	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	29	—	N	N
Other employees .....	X	X	X	181	5	N	N
<b>Sole practitioners</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	—	—	N	N
<b>Partnerships</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	D	N	N
<b>Professional service organizations</b> .....	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	D	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>OHIO</b>							
<b>Total</b> .....	<b>271</b>	<b>423 186</b>	<b>139 040</b>	<b>4 343</b>	<b>207</b>	<b>77.5</b>	<b>—</b>
Physicians .....	X	X	X	105	176	N	—
Osteopathic physicians .....	X	X	X	9	1	N	—
Dentists .....	X	X	X	1	1	N	—
Chiropractors .....	X	X	X	3	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	3	—	N	—
Therapists & audiologists .....	X	X	X	1	—	N	—
Registered nurses .....	X	X	X	18	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	857	16	N	—
Other employees .....	X	X	X	3 346	13	N	—
<b>Sole practitioners</b> .....	<b>10</b>	<b>5 632</b>	<b>1 999</b>	<b>76</b>	<b>10</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	2	5	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	1	1	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	1	—	N	—
Registered nurses .....	X	X	X	3	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	28	2	N	—
Other employees .....	X	X	X	41	2	N	—
<b>Partnerships</b> .....	<b>26</b>	<b>60 526</b>	<b>18 546</b>	<b>711</b>	<b>197</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	1	171	N	—
Osteopathic physicians .....	X	X	X	—	1	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	9	14	N	—
Other employees .....	X	X	X	701	11	N	—
<b>Professional service organizations</b> .....	<b>235</b>	<b>357 028</b>	<b>118 495</b>	<b>3 556</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	102	—	N	—
Osteopathic physicians .....	X	X	X	9	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	3	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	3	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	15	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	820	—	N	—
Other employees .....	X	X	X	2 604	—	N	—
<b>OKLAHOMA</b>							
<b>Total</b> .....	<b>97</b>	<b>155 903</b>	<b>52 618</b>	<b>1 480</b>	<b>16</b>	<b>61.1</b>	<b>7.0</b>
Physicians .....	X	X	X	—	14	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	18	—	N	N
Other health practitioners .....	X	X	X	577	1	N	N
Other employees .....	X	X	X	885	1	N	N
<b>Sole practitioners</b> .....	<b>3</b>	<b>858</b>	<b>158</b>	<b>9</b>	<b>3</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	3	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	9	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>OKLAHOMA—Con.</b>							
<b>Partnerships</b> .....	<b>11</b>	<b>4 991</b>	<b>1 233</b>	<b>48</b>	<b>13</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	11	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	48	1	N	N
Other employees .....	X	X	X	—	1	N	N
<b>Professional service organizations</b> .....	<b>83</b>	<b>150 054</b>	<b>51 227</b>	<b>1 423</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	18	—	N	N
Other health practitioners .....	X	X	X	529	—	N	N
Other employees .....	X	X	X	876	—	N	N
<b>OREGON</b>							
<b>Total</b> .....	<b>79</b>	<b>178 985</b>	<b>55 898</b>	<b>1 719</b>	<b>125</b>	<b>74.5</b>	<b>—</b>
Physicians .....	X	X	X	33	106	N	—
Osteopathic physicians .....	X	X	X	—	1	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	1	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	780	10	N	—
Other employees .....	X	X	X	905	8	N	—
<b>Sole practitioners</b> .....	<b>6</b>	<b>1 509</b>	<b>379</b>	<b>18</b>	<b>6</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	1	4	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	1	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	7	1	N	—
Other employees .....	X	X	X	9	1	N	—
<b>Partnerships</b> .....	<b>12</b>	<b>49 700</b>	<b>13 758</b>	<b>429</b>	<b>119</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	102	N	—
Osteopathic physicians .....	X	X	X	—	1	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	216	9	N	—
Other employees .....	X	X	X	213	7	N	—
<b>Professional service organizations</b> .....	<b>61</b>	<b>127 776</b>	<b>41 761</b>	<b>1 272</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	32	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	557	—	N	—
Other employees .....	X	X	X	683	—	N	—

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>PENNSYLVANIA</b>							
<b>Total</b> .....	<b>468</b>	<b>860 879</b>	<b>289 296</b>	<b>7 985</b>	<b>535</b>	<b>83.5</b>	<b>.8</b>
Physicians .....	X	X	X	148	423	N	N
Osteopathic physicians .....	X	X	X	11	105	N	N
Dentists .....	X	X	X	2	1	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	14	—	N	N
Therapists & audiologists .....	X	X	X	19	—	N	N
Registered nurses .....	X	X	X	29	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	3 932	3	N	N
Other employees .....	X	X	X	3 828	3	N	N
<b>Sole practitioners</b> .....	<b>15</b>	<b>5 192</b>	<b>1 459</b>	<b>112</b>	<b>15</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4	7	N	N
Osteopathic physicians .....	X	X	X	—	1	N	N
Dentists .....	X	X	X	2	1	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	1	—	N	N
Registered nurses .....	X	X	X	4	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	41	3	N	N
Other employees .....	X	X	X	59	3	N	N
<b>Partnerships</b> .....	<b>44</b>	<b>69 324</b>	<b>9 561</b>	<b>416</b>	<b>520</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	416	N	N
Osteopathic physicians .....	X	X	X	—	104	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	155	—	N	N
Other employees .....	X	X	X	261	—	N	N
<b>Professional service organizations</b> .....	<b>409</b>	<b>786 363</b>	<b>278 276</b>	<b>7 457</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	144	—	N	N
Osteopathic physicians .....	X	X	X	11	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	14	—	N	N
Therapists & audiologists .....	X	X	X	18	—	N	N
Registered nurses .....	X	X	X	25	—	N	N
Licensed practical nurses .....	X	X	X	1	—	N	N
Other health practitioners .....	X	X	X	3 736	—	N	N
Other employees .....	X	X	X	3 508	—	N	N
<b>RHODE ISLAND</b>							
<b>Total</b> .....	<b>78</b>	<b>69 717</b>	<b>27 554</b>	<b>697</b>	<b>5</b>	<b>77.1</b>	<b>—</b>
Physicians .....	X	X	X	16	4	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	1	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	430	—	N	—
Other employees .....	X	X	X	250	1	N	—
<b>Sole practitioners</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	D	N	—

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>RHODE ISLAND—Con.</b>							
<b>Partnerships</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>Professional service organizations</b> .....	<b>74</b>	<b>66 204</b>	<b>27 159</b>	<b>673</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	16	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	1	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	419	—	N	—
Other employees .....	X	X	X	237	—	N	—
<b>SOUTH CAROLINA</b>							
<b>Total</b> .....	<b>69</b>	<b>79 867</b>	<b>21 558</b>	<b>720</b>	<b>19</b>	<b>57.1</b>	<b>10.6</b>
Physicians .....	X	X	X	11	19	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	3	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	210	—	N	N
Other employees .....	X	X	X	494	—	N	N
<b>Sole practitioners</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	—	—	N	N
<b>Partnerships</b> .....	<b>9</b>	<b>7 788</b>	<b>2 526</b>	<b>85</b>	<b>19</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	19	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	1	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	51	—	N	N
Other employees .....	X	X	X	33	—	N	N
<b>Professional service organizations</b> .....	<b>60</b>	<b>72 079</b>	<b>19 032</b>	<b>635</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	11	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	2	—	N	N
Registered nurses .....	X	X	X	2	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	159	—	N	N
Other employees .....	X	X	X	461	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>SOUTH DAKOTA</b>							
<b>Total</b> .....	<b>18</b>	<b>25 083</b>	<b>12 656</b>	<b>238</b>	<b>1</b>	<b>54.6</b>	<b>—</b>
Physicians .....	X	X	X	51	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	74	—	N	—
Other employees .....	X	X	X	113	1	N	—
<b>Sole practitioners</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Partnerships</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>Professional service organizations</b> .....	<b>15</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	D	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	D	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>TENNESSEE</b>							
<b>Total</b> .....	<b>157</b>	<b>373 053</b>	<b>134 057</b>	<b>3 759</b>	<b>36</b>	<b>73.5</b>	<b>9.7</b>
Physicians .....	X	X	X	141	24	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	8	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	8	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	1 244	2	N	N
Other employees .....	X	X	X	2 361	2	N	N
<b>Sole practitioners</b> .....	<b>9</b>	<b>3 277</b>	<b>1 058</b>	<b>51</b>	<b>9</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	4	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	1	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	2	N	N
Other employees .....	X	X	X	51	2	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>TENNESSEE—Con.</b>							
<b>Partnerships</b> .....	<b>18</b>	<b>18 044</b>	<b>5 369</b>	<b>93</b>	<b>27</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	20	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	7	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	16	—	N	N
Other employees .....	X	X	X	77	—	N	N
<b>Professional service organizations</b> .....	<b>130</b>	<b>351 732</b>	<b>127 630</b>	<b>3 615</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	141	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	8	—	N	N
Licensed practical nurses .....	X	X	X	5	—	N	N
Other health practitioners .....	X	X	X	1 228	—	N	N
Other employees .....	X	X	X	2 233	—	N	N
<b>TEXAS</b>							
<b>Total</b> .....	<b>604</b>	<b>1 102 337</b>	<b>361 783</b>	<b>9 899</b>	<b>516</b>	<b>53.1</b>	<b>50.9</b>
Physicians .....	X	X	X	294	453	N	N
Osteopathic physicians .....	X	X	X	—	3	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	13	—	N	N
Therapists & audiologists .....	X	X	X	6	—	N	N
Registered nurses .....	X	X	X	18	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	4 881	36	N	N
Other employees .....	X	X	X	4 685	24	N	N
<b>Sole practitioners</b> .....	<b>43</b>	<b>17 523</b>	<b>3 597</b>	<b>202</b>	<b>43</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	131	36	N	N
Other employees .....	X	X	X	71	7	N	N
<b>Partnerships</b> .....	<b>76</b>	<b>159 212</b>	<b>38 484</b>	<b>1 152</b>	<b>473</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	18	453	N	N
Osteopathic physicians .....	X	X	X	—	3	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	5	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	807	—	N	N
Other employees .....	X	X	X	322	17	N	N
<b>Professional service organizations</b> .....	<b>485</b>	<b>925 602</b>	<b>319 702</b>	<b>8 545</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	276	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	13	—	N	N
Therapists & audiologists .....	X	X	X	6	—	N	N
Registered nurses .....	X	X	X	13	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	3 943	—	N	N
Other employees .....	X	X	X	4 292	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>UTAH</b>							
<b>Total</b> .....	<b>47</b>	<b>166 937</b>	<b>59 127</b>	<b>1 748</b>	<b>18</b>	<b>13.8</b>	<b>10.7</b>
Physicians .....	X	X	X	232	16	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	390	1	N	N
Other employees .....	X	X	X	1 119	1	N	N
<b>Sole practitioners</b> .....	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Partnerships</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	D	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	D	N	N
Other employees .....	X	X	X	D	D	N	N
<b>Professional service organizations</b> .....	<b>41</b>	<b>164 129</b>	<b>57 775</b>	<b>1 692</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	231	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	7	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	364	—	N	N
Other employees .....	X	X	X	1 090	—	N	N
<b>VERMONT</b>							
<b>Total</b> .....	<b>12</b>	<b>6 607</b>	<b>2 920</b>	<b>60</b>	<b>—</b>	<b>73.3</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	16	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	7	—	N	—
Other employees .....	X	X	X	37	—	N	—
<b>Sole practitioners</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	—	—	N	—

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>VERMONT—Con.</b>							
<b>Partnerships</b> .....	—	—	—	—	—	<b>N</b>	—
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	—	—	N	—
<b>Professional service organizations</b> .....	<b>12</b>	<b>6 607</b>	<b>2 920</b>	<b>60</b>	—	<b>N</b>	—
Physicians .....	X	X	X	—	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	16	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	7	—	N	—
Other employees .....	X	X	X	37	—	N	—
<b>VIRGINIA</b>							
<b>Total</b> .....	<b>134</b>	<b>429 353</b>	<b>128 795</b>	<b>3 457</b>	<b>15</b>	<b>22.0</b>	—
Physicians .....	X	X	X	108	13	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	77	—	N	—
Licensed practical nurses .....	X	X	X	9	—	N	—
Other health practitioners .....	X	X	X	448	1	N	—
Other employees .....	X	X	X	2 815	1	N	—
<b>Sole practitioners</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	—
Physicians .....	X	X	X	—	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	—	N	—
Other employees .....	X	X	X	D	—	N	—
<b>Partnerships</b> .....	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	—
Physicians .....	X	X	X	—	D	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	—	D	N	—
Other employees .....	X	X	X	D	D	N	—
<b>Professional service organizations</b> .....	<b>122</b>	<b>420 201</b>	<b>127 285</b>	<b>3 408</b>	—	<b>N</b>	—
Physicians .....	X	X	X	108	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	77	—	N	—
Licensed practical nurses .....	X	X	X	9	—	N	—
Other health practitioners .....	X	X	X	448	—	N	—
Other employees .....	X	X	X	2 766	—	N	—

See footnotes at end of table.

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<b>WASHINGTON</b>							
<b>Total</b> .....	<b>180</b>	<b>399 152</b>	<b>148 331</b>	<b>3 819</b>	<b>21</b>	<b>46.1</b>	<b>44.3</b>
Physicians .....	X	X	X	186	15	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	9	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	1 854	1	N	N
Other employees .....	X	X	X	1 768	5	N	N
<b>Sole practitioners</b> .....	<b>6</b>	<b>918</b>	<b>161</b>	<b>11</b>	<b>6</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	4	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	4	1	N	N
Other employees .....	X	X	X	7	1	N	N
<b>Partnerships</b> .....	<b>18</b>	<b>21 010</b>	<b>5 215</b>	<b>163</b>	<b>15</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	23	11	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	30	—	N	N
Other employees .....	X	X	X	110	4	N	N
<b>Professional service organizations</b> .....	<b>156</b>	<b>377 224</b>	<b>142 955</b>	<b>3 645</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	163	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	9	—	N	N
Licensed practical nurses .....	X	X	X	2	—	N	N
Other health practitioners .....	X	X	X	1 820	—	N	N
Other employees .....	X	X	X	1 651	—	N	N
<b>WEST VIRGINIA</b>							
<b>Total</b> .....	<b>43</b>	<b>37 055</b>	<b>11 256</b>	<b>310</b>	<b>12</b>	<b>60.5</b>	<b>100.0</b>
Physicians .....	X	X	X	57	12	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	9	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	81	—	N	N
Other employees .....	X	X	X	163	—	N	N
<b>Sole practitioners</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>WEST VIRGINIA—Con.</b>							
<b>Partnerships</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	D	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Professional service organizations</b> .....	<b>39</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	D	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	D	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Total</b> .....	<b>91</b>	<b>219 724</b>	<b>86 483</b>	<b>2 694</b>	<b>31</b>	<b>77.6</b>	<b>—</b>
Physicians .....	X	X	X	39	24	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	1	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	6	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	1 086	3	N	—
Other employees .....	X	X	X	1 563	3	N	—
<b>Sole practitioners</b> .....	<b>7</b>	<b>2 657</b>	<b>496</b>	<b>21</b>	<b>7</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	1	3	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	1	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	1	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	8	1	N	—
Other employees .....	X	X	X	11	2	N	—
<b>Partnerships</b> .....	<b>9</b>	<b>42 090</b>	<b>6 699</b>	<b>88</b>	<b>24</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	13	21	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	—	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	28	2	N	—
Other employees .....	X	X	X	47	1	N	—
<b>Professional service organizations</b> .....	<b>75</b>	<b>174 977</b>	<b>79 288</b>	<b>2 585</b>	<b>—</b>	<b>N</b>	<b>—</b>
Physicians .....	X	X	X	25	—	N	—
Osteopathic physicians .....	X	X	X	—	—	N	—
Dentists .....	X	X	X	—	—	N	—
Chiropractors .....	X	X	X	—	—	N	—
Podiatrists .....	X	X	X	—	—	N	—
Optometrists .....	X	X	X	—	—	N	—
Mental health practitioners .....	X	X	X	—	—	N	—
Therapists & audiologists .....	X	X	X	—	—	N	—
Registered nurses .....	X	X	X	5	—	N	—
Licensed practical nurses .....	X	X	X	—	—	N	—
Other health practitioners .....	X	X	X	1 050	—	N	—
Other employees .....	X	X	X	1 505	—	N	—

See footnotes at end of table.

**Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 <sup>1</sup> (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
<b>WYOMING</b>							
<b>Total</b> .....	<b>15</b>	<b>12 119</b>	<b>5 153</b>	<b>166</b>	<b>13</b>	<b>91.4</b>	<b>11.5</b>
Physicians .....	X	X	X	6	11	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	105	1	N	N
Other employees .....	X	X	X	55	1	N	N
<b>Sole practitioners</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	—	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	D	—	N	N
Other employees .....	X	X	X	D	—	N	N
<b>Partnerships</b> .....	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	D	D	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	—	D	N	N
Other employees .....	X	X	X	D	D	N	N
<b>Professional service organizations</b> .....	<b>8</b>	<b>7 672</b>	<b>3 949</b>	<b>114</b>	<b>—</b>	<b>N</b>	<b>N</b>
Physicians .....	X	X	X	4	—	N	N
Osteopathic physicians .....	X	X	X	—	—	N	N
Dentists .....	X	X	X	—	—	N	N
Chiropractors .....	X	X	X	—	—	N	N
Podiatrists .....	X	X	X	—	—	N	N
Optometrists .....	X	X	X	—	—	N	N
Mental health practitioners .....	X	X	X	—	—	N	N
Therapists & audiologists .....	X	X	X	—	—	N	N
Registered nurses .....	X	X	X	—	—	N	N
Licensed practical nurses .....	X	X	X	—	—	N	N
Other health practitioners .....	X	X	X	94	—	N	N
Other employees .....	X	X	X	16	—	N	N

<sup>1</sup>Number represents personnel for pay period including March 12.

**Table 7. Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
<b>UNITED STATES</b>										
624	Social assistance .....	69 737	44 756 300	42 811 946	2 867	2 570 499	547 772	66 870	42 185 801	78.6
6241	Individual & family services .....	36 364	26 452 637	25 278 862	1 177	1 480 982	361 647	35 187	24 971 655	77.7
62411	Child & youth services .....	11 086	7 718 841	7 347 657	420	454 485	50 055	10 666	7 264 356	78.9
62412	Services for the elderly & persons with disabilities .....	9 960	8 217 311	7 962 085	180	255 877	104 982	9 780	7 961 434	81.2
62419	Other individual & family services .....	15 318	10 516 485	9 969 120	577	770 620	206 610	14 741	9 745 865	74.1
6242	Community food & housing/emergency & other relief services ..	9 606	6 085 252	5 707 267	373	735 857	167 444	9 233	5 349 395	86.5
62421	Community food services .....	2 988	1 597 522	1 494 365	75	173 503	43 893	2 913	1 424 019	92.2
62422	Community housing services .....	4 737	2 954 163	2 753 362	254	164 251	18 968	4 483	2 789 912	84.3
624221	Temporary shelters .....	2 537	1 514 645	1 431 136	50	42 921	2 928	2 487	1 471 724	86.1
624229	Other community housing services .....	2 200	1 439 518	1 322 226	204	121 330	16 040	1 996	1 318 188	82.4
62423	Emergency & other relief services .....	1 881	1 533 567	1 459 540	44	398 103	104 583	1 837	1 135 464	84.8
6243	Vocational rehabilitation services ..	5 668	6 461 745	6 256 924	116	163 873	5 907	5 552	6 297 872	77.1
62431	Vocational rehabilitation services ..	5 668	6 461 745	6 256 924	116	163 873	5 907	5 552	6 297 872	77.1
6244	Child day care services .....	18 099	5 756 666	5 568 893	1 201	189 787	12 774	16 898	5 566 879	76.3
62441	Child day care services .....	18 099	5 756 666	5 568 893	1 201	189 787	12 774	16 898	5 566 879	76.3
<b>ALABAMA</b>										
624	Social assistance .....	837	357 515	340 634	11	8 185	4 991	826	349 330	87.1
6241	Individual & family services .....	440	230 180	217 228	5	5 229	3 616	435	224 951	85.1
62411	Child & youth services .....	146	95 578	89 792	2	D	D	144	D	80.2
62412	Services for the elderly & persons with disabilities .....	109	60 670	59 731	2	D	D	107	D	78.9
62419	Other individual & family services .....	185	73 932	67 705	1	D	D	184	D	96.5
6242	Community food & housing/emergency & other relief services ..	130	36 977	36 262	2	D	D	128	D	100.0
62421	Community food services .....	33	9 218	9 103	—	—	—	33	9 218	100.0
62422	Community housing services .....	47	17 415	17 087	2	D	D	45	D	93.7
624221	Temporary shelters .....	27	11 012	11 040	2	D	D	25	D	55.7
624229	Other community housing services .....	20	6 403	6 047	—	—	—	20	6 403	100.0
62423	Emergency & other relief services .....	50	10 344	10 072	—	—	—	50	10 344	100.0
6243	Vocational rehabilitation services ..	39	38 161	36 491	—	—	—	39	38 161	87.2
62431	Vocational rehabilitation services ..	39	38 161	36 491	—	—	—	39	38 161	87.2
6244	Child day care services .....	228	52 197	50 653	4	D	D	224	D	78.3
62441	Child day care services .....	228	52 197	50 653	4	D	D	224	D	78.3
<b>ALASKA</b>										
624	Social assistance .....	272	218 352	215 476	14	18 539	665	258	199 813	100.0
6241	Individual & family services .....	129	127 447	126 410	4	16 104	550	125	111 343	86.3
62411	Child & youth services .....	42	27 587	26 424	2	D	D	40	D	87.5
62412	Services for the elderly & persons with disabilities .....	38	23 711	23 048	—	—	—	38	23 711	76.2
62419	Other individual & family services .....	49	76 149	76 938	2	D	D	47	D	89.1
6242	Community food & housing/emergency & other relief services ..	45	32 729	31 711	6	1 189	4	39	31 540	100.0
62421	Community food services .....	13	10 755	10 578	6	1 189	4	7	9 566	48.2
62422	Community housing services .....	24	20 121	19 292	—	—	—	24	20 121	100.0
624221	Temporary shelters .....	19	11 284	11 438	—	—	—	19	11 284	72.7
624229	Other community housing services .....	5	8 837	7 854	—	—	—	5	8 837	100.0
62423	Emergency & other relief services .....	8	1 853	1 841	—	—	—	8	1 853	40.1
6243	Vocational rehabilitation services ..	17	33 682	33 402	—	—	—	17	33 682	88.3
62431	Vocational rehabilitation services ..	17	33 682	33 402	—	—	—	17	33 682	88.3
6244	Child day care services .....	81	24 494	23 953	4	1 246	111	77	23 248	68.4
62441	Child day care services .....	81	24 494	23 953	4	1 246	111	77	23 248	68.4
<b>ARIZONA</b>										
624	Social assistance .....	854	616 582	600 926	26	71 926	45 177	828	544 656	84.8
6241	Individual & family services .....	504	340 760	329 043	14	22 812	3 236	490	317 948	80.6
62411	Child & youth services .....	166	113 223	110 052	8	6 959	3 046	158	106 264	81.1
62412	Services for the elderly & persons with disabilities .....	112	76 545	74 820	—	—	—	112	76 545	79.8
62419	Other individual & family services .....	226	150 992	144 171	6	15 853	190	220	135 139	80.6
6242	Community food & housing/emergency & other relief services ..	144	166 403	164 221	8	48 564	41 934	136	117 839	100.0
62421	Community food services .....	46	68 751	67 574	—	—	—	46	68 751	100.0
62422	Community housing services .....	88	D	D	D	D	D	D	D	63.5
624221	Temporary shelters .....	60	28 149	27 316	2	D	D	58	D	48.4
624229	Other community housing services .....	28	D	D	D	D	D	D	D	82.1
62423	Emergency & other relief services .....	10	D	D	D	D	D	D	D	95.8
6243	Vocational rehabilitation services ..	102	76 777	75 771	2	D	D	100	D	63.0
62431	Vocational rehabilitation services ..	102	76 777	75 771	2	D	D	100	D	63.0
6244	Child day care services .....	104	32 642	31 891	2	D	D	102	D	70.1
62441	Child day care services .....	104	32 642	31 891	2	D	D	102	D	70.1

**Table 7. Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
<b>ARKANSAS</b>										
624	Social assistance .....	793	358 762	344 837	27	19 008	127	766	339 754	80.0
6241	Individual & family services .....	407	236 954	229 390	12	5 471	85	395	231 483	72.5
62411	Child & youth services .....	103	37 974	35 947	3	3 252	35	100	34 722	51.4
62412	Services for the elderly & persons with disabilities .....	150	145 789	141 711	4	874	43	146	144 915	83.6
62419	Other individual & family services .....	154	53 191	51 732	5	1 345	7	149	51 846	57.4
6242	Community food & housing/emergency & other relief services ..	105	30 722	28 750	—	—	—	105	30 722	100.0
62421	Community food services .....	36	7 928	7 404	—	—	—	36	7 928	50.6
62422	Community housing services .....	44	17 388	16 148	—	—	—	44	17 388	100.0
624221	Temporary shelters .....	29	6 190	5 740	—	—	—	29	6 190	100.0
624229	Other community housing services .....	15	11 198	10 408	—	—	—	15	11 198	100.0
62423	Emergency & other relief services .....	25	5 406	5 198	—	—	—	25	5 406	59.3
6243	Vocational rehabilitation services ..	66	50 471	47 474	6	9 879	27	60	40 592	87.3
62431	Vocational rehabilitation services ..	66	50 471	47 474	6	9 879	27	60	40 592	87.3
6244	Child day care services .....	215	40 615	39 223	9	3 658	15	206	36 957	76.2
62441	Child day care services .....	215	40 615	39 223	9	3 658	15	206	36 957	76.2
<b>CALIFORNIA</b>										
624	Social assistance .....	7 117	5 507 731	5 261 984	181	306 108	93 828	6 936	5 201 623	79.5
6241	Individual & family services .....	3 723	3 322 025	3 162 749	111	120 541	83 240	3 612	3 201 484	74.4
62411	Child & youth services .....	1 263	917 908	872 409	27	19 996	1 973	1 236	897 912	71.5
62412	Services for the elderly & persons with disabilities .....	970	1 394 610	1 322 061	31	84 162	78 153	939	1 310 448	83.1
62419	Other individual & family services .....	1 490	1 009 507	968 279	53	16 383	3 114	1 437	993 124	65.0
6242	Community food & housing/emergency & other relief services ..	939	746 688	692 935	27	91 086	6 119	912	655 602	100.0
62421	Community food services .....	310	246 509	233 434	11	73 228	2 076	299	173 281	74.8
62422	Community housing services .....	478	391 242	363 404	4	5 889	1 926	474	385 353	100.0
624221	Temporary shelters .....	242	167 535	158 328	1	D	D	241	D	100.0
624229	Other community housing services .....	236	223 707	205 076	3	D	D	233	D	100.0
62423	Emergency & other relief services .....	151	108 937	96 097	12	11 969	2 117	139	96 968	50.6
6243	Vocational rehabilitation services ..	631	724 731	719 392	7	50 120	168	624	674 611	80.4
62431	Vocational rehabilitation services ..	631	724 731	719 392	7	50 120	168	624	674 611	80.4
6244	Child day care services .....	1 824	714 287	686 908	36	44 361	4 301	1 788	669 926	79.8
62441	Child day care services .....	1 824	714 287	686 908	36	44 361	4 301	1 788	669 926	79.8
<b>COLORADO</b>										
624	Social assistance .....	1 053	658 740	619 574	45	16 397	1 749	1 008	642 343	78.8
6241	Individual & family services .....	588	395 086	378 892	19	7 985	287	569	387 101	90.3
62411	Child & youth services .....	196	175 059	168 391	6	4 090	121	190	170 969	93.5
62412	Services for the elderly & persons with disabilities .....	108	113 335	111 052	—	—	—	108	113 335	100.0
62419	Other individual & family services .....	284	106 692	99 449	13	3 895	166	271	102 797	67.5
6242	Community food & housing/emergency & other relief services ..	156	112 633	96 092	18	5 129	1 419	138	107 504	40.8
62421	Community food services .....	35	37 948	32 678	—	—	—	35	37 948	75.1
62422	Community housing services .....	81	61 113	50 901	15	4 909	1 393	66	56 204	20.8
624221	Temporary shelters .....	39	26 907	24 810	4	246	4	35	26 661	22.8
624229	Other community housing services .....	42	34 206	26 091	11	4 663	1 389	31	29 543	19.2
62423	Emergency & other relief services .....	40	13 572	12 513	3	220	26	37	13 352	35.0
6243	Vocational rehabilitation services ..	70	88 714	86 555	3	1 653	8	67	87 061	64.6
62431	Vocational rehabilitation services ..	70	88 714	86 555	3	1 653	8	67	87 061	64.6
6244	Child day care services .....	239	62 307	58 035	5	1 630	35	234	60 677	95.6
62441	Child day care services .....	239	62 307	58 035	5	1 630	35	234	60 677	95.6
<b>CONNECTICUT</b>										
624	Social assistance .....	1 120	817 047	787 498	25	9 655	789	1 095	807 392	71.1
6241	Individual & family services .....	533	501 436	487 790	11	3 821	622	522	497 615	79.1
62411	Child & youth services .....	176	82 191	77 293	7	2 013	597	169	80 178	59.5
62412	Services for the elderly & persons with disabilities .....	147	185 931	182 196	2	D	D	145	D	71.9
62419	Other individual & family services .....	210	233 314	228 301	2	D	—	208	D	91.6
6242	Community food & housing/emergency & other relief services ..	133	67 307	61 049	9	3 319	150	124	63 988	33.2
62421	Community food services .....	36	14 219	13 264	9	3 319	150	27	10 900	38.0
62422	Community housing services .....	72	41 524	36 713	—	—	—	72	41 524	28.1
624221	Temporary shelters .....	36	27 479	22 758	—	—	—	36	27 479	18.2
624229	Other community housing services .....	36	14 045	13 955	—	—	—	36	14 045	47.4
62423	Emergency & other relief services .....	25	11 564	11 072	—	—	—	25	11 564	45.9
6243	Vocational rehabilitation services ..	114	155 859	148 436	—	—	—	114	155 859	61.0
62431	Vocational rehabilitation services ..	114	155 859	148 436	—	—	—	114	155 859	61.0
6244	Child day care services .....	340	92 445	90 223	5	2 515	17	335	89 930	72.4
62441	Child day care services .....	340	92 445	90 223	5	2 515	17	335	89 930	72.4

**Table 7. Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
<b>DELAWARE</b>										
624	Social assistance .....	260	132 675	128 878	6	2 406	27	254	130 269	76.7
6241	Individual & family services .....	147	71 705	68 427	2	D	D	145	D	67.7
62411	Child & youth services .....	31	13 149	13 365	—	—	—	31	13 149	91.2
62412	Services for the elderly & persons with disabilities .....	43	17 013	15 976	—	—	—	43	17 013	58.2
62419	Other individual & family services .....	73	41 543	39 086	2	D	D	71	D	64.1
6242	Community food & housing/emergency & other relief services ..	27	14 795	14 852	—	—	—	27	14 795	100.0
62421	Community food services .....	6	D	D	—	—	—	D	D	100.0
62422	Community housing services .....	17	D	D	—	—	—	D	D	38.8
624221	Temporary shelters .....	8	D	D	—	—	—	D	D	37.5
624229	Other community housing services .....	9	2 729	2 325	—	—	—	9	2 729	41.1
62423	Emergency & other relief services .....	4	D	D	—	—	—	D	D	93.3
6243	Vocational rehabilitation services ..	17	24 626	24 679	—	—	—	17	24 626	76.0
62431	Vocational rehabilitation services ..	17	24 626	24 679	—	—	—	17	24 626	76.0
6244	Child day care services .....	69	21 549	20 920	4	D	D	65	D	86.4
62441	Child day care services .....	69	21 549	20 920	4	D	D	65	D	86.4
<b>DISTRICT OF COLUMBIA</b>										
624	Social assistance .....	493	631 488	573 882	20	28 697	4 969	473	602 791	58.8
6241	Individual & family services .....	255	311 299	272 188	9	14 028	3 321	246	297 271	48.9
62411	Child & youth services .....	99	129 167	118 277	—	—	—	99	129 167	55.7
62412	Services for the elderly & persons with disabilities .....	48	44 328	43 467	3	5 232	2	45	39 096	54.2
62419	Other individual & family services .....	108	137 804	110 444	6	8 796	3 319	102	129 008	40.9
6242	Community food & housing/emergency & other relief services ..	82	175 124	161 026	9	D	D	73	D	61.3
62421	Community food services .....	10	24 328	20 862	3	D	D	7	D	85.4
62422	Community housing services .....	54	62 357	43 457	6	9 490	1 489	48	52 867	71.9
624221	Temporary shelters .....	23	21 585	20 437	—	—	—	23	21 585	47.7
624229	Other community housing services .....	31	40 772	23 020	6	9 490	1 489	25	31 282	84.7
62423	Emergency & other relief services .....	18	88 439	96 707	—	—	—	18	88 439	47.3
6243	Vocational rehabilitation services ..	52	101 661	100 849	2	D	D	50	D	82.8
62431	Vocational rehabilitation services ..	52	101 661	100 849	2	D	D	50	D	82.8
6244	Child day care services .....	104	43 404	39 819	—	—	—	104	43 404	62.7
62441	Child day care services .....	104	43 404	39 819	—	—	—	104	43 404	62.7
<b>FLORIDA</b>										
624	Social assistance .....	2 608	1 696 886	1 620 693	101	122 839	3 571	2 507	1 574 047	75.1
6241	Individual & family services .....	1 450	1 035 051	1 002 431	29	75 351	385	1 421	959 700	69.7
62411	Child & youth services .....	511	337 404	321 339	13	68 122	65	498	269 282	78.5
62412	Services for the elderly & persons with disabilities .....	330	275 197	270 557	4	3 097	168	326	272 100	69.7
62419	Other individual & family services .....	609	422 450	410 535	12	4 132	152	597	418 318	62.7
6242	Community food & housing/emergency & other relief services ..	311	189 953	159 059	32	22 641	3 001	279	167 312	100.0
62421	Community food services .....	68	39 088	36 314	5	D	D	63	D	38.4
62422	Community housing services .....	178	125 459	99 868	26	21 559	2 836	152	103 900	83.9
624221	Temporary shelters .....	100	74 073	54 893	8	5 328	24	92	68 745	100.0
624229	Other community housing services .....	78	51 386	44 975	18	16 231	2 812	60	35 155	53.0
62423	Emergency & other relief services .....	65	25 406	22 877	1	D	D	64	D	100.0
6243	Vocational rehabilitation services ..	175	244 747	240 960	23	19 886	27	152	224 861	62.9
62431	Vocational rehabilitation services ..	175	244 747	240 960	23	19 886	27	152	224 861	62.9
6244	Child day care services .....	672	227 135	218 243	17	4 961	158	655	222 174	72.7
62441	Child day care services .....	672	227 135	218 243	17	4 961	158	655	222 174	72.7
<b>GEORGIA</b>										
624	Social assistance .....	1 329	909 093	841 489	21	41 585	1 804	1 308	867 508	77.9
6241	Individual & family services .....	686	385 489	368 830	9	33 955	1 342	677	351 534	92.3
62411	Child & youth services .....	223	151 800	140 844	7	D	D	216	D	86.1
62412	Services for the elderly & persons with disabilities .....	165	82 176	79 561	1	D	D	164	D	100.0
62419	Other individual & family services .....	298	151 513	148 425	1	D	D	297	D	87.7
6242	Community food & housing/emergency & other relief services ..	192	327 187	284 543	4	3 623	119	188	323 564	58.7
62421	Community food services .....	41	D	D	—	—	—	D	D	69.9
62422	Community housing services .....	108	134 927	130 616	4	3 623	119	104	131 304	9.2
624221	Temporary shelters .....	64	25 364	24 000	—	—	—	64	25 364	23.3
624229	Other community housing services .....	44	109 563	106 616	4	3 623	119	40	105 940	5.9
62423	Emergency & other relief services .....	43	D	D	—	—	—	D	D	96.6
6243	Vocational rehabilitation services ..	81	82 664	78 492	—	—	—	81	82 664	63.5
62431	Vocational rehabilitation services ..	81	82 664	78 492	—	—	—	81	82 664	63.5
6244	Child day care services .....	370	113 753	109 624	8	4 007	343	362	109 746	94.7
62441	Child day care services .....	370	113 753	109 624	8	4 007	343	362	109 746	94.7

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NAICS code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
<b>HAWAII</b>										
624	Social assistance .....	438	238 293	236 454	24	24 955	509	414	213 338	87.7
6241	Individual & family services .....	226	138 787	140 058	13	10 002	36	213	128 785	84.8
62411	Child & youth services .....	70	44 795	45 753	2	D	D	68	D	98.2
62412	Services for the elderly & persons with disabilities .....	70	38 841	37 650	1	D	D	69	D	84.8
62419	Other individual & family services .....	86	55 151	56 655	10	2 227	30	76	52 924	74.1
6242	Community food & housing/emergency & other relief services .....	56	36 331	35 714	4	12 845	212	52	23 486	100.0
62421	Community food services .....	8	13 255	12 951	4	12 845	212	4	410	78.3
62422	Community housing services .....	35	17 276	16 998	—	—	—	35	17 276	100.0
624221	Temporary shelters .....	21	10 217	9 856	—	—	—	21	10 217	54.5
624229	Other community housing services .....	14	7 059	7 142	—	—	—	14	7 059	100.0
62423	Emergency & other relief services .....	13	5 800	5 765	—	—	—	13	5 800	79.0
6243	Vocational rehabilitation services .....	18	18 219	17 124	—	—	—	18	18 219	38.4
62431	Vocational rehabilitation services .....	18	18 219	17 124	—	—	—	18	18 219	38.4
6244	Child day care services .....	138	44 956	43 558	7	2 108	261	131	42 848	95.1
62441	Child day care services .....	138	44 956	43 558	7	2 108	261	131	42 848	95.1
<b>IDAHO</b>										
624	Social assistance .....	366	107 771	104 438	18	625	17	348	107 146	80.5
6241	Individual & family services .....	195	54 685	52 750	17	D	D	178	D	80.9
62411	Child & youth services .....	67	20 261	19 521	16	D	D	51	D	94.2
62412	Services for the elderly & persons with disabilities .....	52	8 916	8 776	—	—	—	52	8 916	30.9
62419	Other individual & family services .....	76	25 508	24 453	1	D	D	75	D	87.8
6242	Community food & housing/emergency & other relief services .....	83	15 341	14 247	—	—	—	83	15 341	59.6
62421	Community food services .....	39	3 984	3 659	—	—	—	39	3 984	62.0
62422	Community housing services .....	32	8 882	8 335	—	—	—	32	8 882	55.2
624221	Temporary shelters .....	18	5 696	5 530	—	—	—	18	5 696	32.2
624229	Other community housing services .....	14	3 186	2 805	—	—	—	14	3 186	96.3
62423	Emergency & other relief services .....	12	2 475	2 253	—	—	—	12	2 475	71.3
6243	Vocational rehabilitation services .....	23	22 840	22 295	—	—	—	23	22 840	88.7
62431	Vocational rehabilitation services .....	23	22 840	22 295	—	—	—	23	22 840	88.7
6244	Child day care services .....	65	14 905	15 146	1	D	D	64	D	88.2
62441	Child day care services .....	65	14 905	15 146	1	D	D	64	D	88.2
<b>ILLINOIS</b>										
624	Social assistance .....	3 089	2 458 063	2 257 302	53	377 021	156 962	3 036	2 081 042	79.5
6241	Individual & family services .....	1 752	1 677 938	1 516 734	38	353 367	156 280	1 714	1 324 571	79.8
62411	Child & youth services .....	574	500 527	491 966	17	17 756	917	557	482 771	83.1
62412	Services for the elderly & persons with disabilities .....	422	342 110	322 706	6	16 499	11 059	416	325 611	80.4
62419	Other individual & family services .....	756	835 301	702 062	15	319 112	144 304	741	516 189	77.7
6242	Community food & housing/emergency & other relief services .....	331	211 460	198 654	8	20 661	548	323	190 799	89.7
62421	Community food services .....	78	67 737	60 994	1	D	D	77	D	100.0
62422	Community housing services .....	178	110 092	104 933	3	D	D	175	D	83.7
624221	Temporary shelters .....	93	62 543	60 691	1	D	D	92	D	90.2
624229	Other community housing services .....	85	47 549	44 242	2	D	D	83	D	75.1
62423	Emergency & other relief services .....	75	33 631	32 727	4	63	3	71	33 568	34.8
6243	Vocational rehabilitation services .....	295	301 738	289 204	—	—	—	295	301 738	73.3
62431	Vocational rehabilitation services .....	295	301 738	289 204	—	—	—	295	301 738	73.3
6244	Child day care services .....	711	266 927	252 710	7	2 993	134	704	263 934	76.6
62441	Child day care services .....	711	266 927	252 710	7	2 993	134	704	263 934	76.6
<b>INDIANA</b>										
624	Social assistance .....	1 570	904 738	870 568	20	5 513	608	1 550	899 225	81.4
6241	Individual & family services .....	790	518 771	500 683	11	4 574	493	779	514 197	82.3
62411	Child & youth services .....	307	155 260	153 630	5	2 258	345	302	153 002	79.7
62412	Services for the elderly & persons with disabilities .....	187	153 996	143 239	2	D	D	185	D	95.3
62419	Other individual & family services .....	296	209 515	203 814	4	D	D	292	D	74.6
6242	Community food & housing/emergency & other relief services .....	227	93 651	87 730	7	D	D	220	D	100.0
62421	Community food services .....	60	26 966	25 247	—	—	—	60	26 966	100.0
62422	Community housing services .....	98	49 671	46 896	7	D	D	91	D	100.0
624221	Temporary shelters .....	48	27 641	26 176	6	679	86	42	26 962	57.9
624229	Other community housing services .....	50	22 030	20 720	1	D	D	49	D	100.0
62423	Emergency & other relief services .....	69	17 014	15 587	—	—	—	69	17 014	57.3
6243	Vocational rehabilitation services .....	153	185 092	179 870	2	D	D	151	D	54.7
62431	Vocational rehabilitation services .....	153	185 092	179 870	2	D	D	151	D	54.7
6244	Child day care services .....	400	107 224	102 285	—	—	—	400	107 224	89.5
62441	Child day care services .....	400	107 224	102 285	—	—	—	400	107 224	89.5

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					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
<b>IOWA</b>										
624	Social assistance .....	1 255	453 137	436 330	3	4 260	413	1 252	448 877	88.5
6241	Individual & family services .....	612	272 557	264 424	3	4 260	413	609	268 297	100.0
62411	Child & youth services .....	105	42 988	39 875	1	D	D	104	D	95.5
62412	Services for the elderly & persons with disabilities .....	184	69 362	66 496	—	—	—	184	69 362	100.0
62419	Other individual & family services .....	323	160 207	158 053	2	D	D	321	D	90.3
6242	Community food & housing/emergency & other relief services ..	171	38 142	33 828	—	—	—	171	38 142	42.8
62421	Community food services .....	75	7 868	7 535	—	—	—	75	7 868	41.8
62422	Community housing services .....	60	25 546	21 707	—	—	—	60	25 546	44.2
624221	Temporary shelters .....	33	13 890	13 113	—	—	—	33	13 890	71.0
624229	Other community housing services .....	27	11 656	8 594	—	—	—	27	11 656	12.3
62423	Emergency & other relief services .....	36	4 728	4 586	—	—	—	36	4 728	36.5
6243	Vocational rehabilitation services ..	81	85 725	82 644	—	—	—	81	85 725	90.9
62431	Vocational rehabilitation services ..	81	85 725	82 644	—	—	—	81	85 725	90.9
6244	Child day care services .....	391	56 713	55 434	—	—	—	391	56 713	53.4
62441	Child day care services .....	391	56 713	55 434	—	—	—	391	56 713	53.4
<b>KANSAS</b>										
624	Social assistance .....	955	414 440	404 971	14	12 775	49	941	401 665	88.6
6241	Individual & family services .....	460	249 072	245 757	4	8 439	37	456	240 633	90.4
62411	Child & youth services .....	146	111 986	110 738	1	D	D	145	D	94.3
62412	Services for the elderly & persons with disabilities .....	169	85 885	84 560	1	D	D	168	D	99.1
62419	Other individual & family services .....	145	51 201	50 459	2	D	D	143	D	67.1
6242	Community food & housing/emergency & other relief services ..	217	41 178	38 917	10	4 336	12	207	36 842	100.0
62421	Community food services .....	145	16 504	16 445	—	—	—	145	16 504	100.0
62422	Community housing services .....	42	D	D	D	D	D	D	D	25.7
624221	Temporary shelters .....	21	D	D	D	D	D	D	D	24.5
624229	Other community housing services .....	21	D	D	—	—	—	D	D	26.3
62423	Emergency & other relief services .....	30	D	D	—	—	—	D	D	57.7
6243	Vocational rehabilitation services ..	74	85 718	82 558	—	—	—	74	85 718	63.1
62431	Vocational rehabilitation services ..	74	85 718	82 558	—	—	—	74	85 718	63.1
6244	Child day care services .....	204	38 472	37 739	—	—	—	204	38 472	83.3
62441	Child day care services .....	204	38 472	37 739	—	—	—	204	38 472	83.3
<b>KENTUCKY</b>										
624	Social assistance .....	919	425 272	399 767	10	1 074	95	909	424 198	92.0
6241	Individual & family services .....	540	279 940	261 019	1	D	D	539	D	97.2
62411	Child & youth services .....	134	58 917	56 280	—	—	—	134	58 917	64.9
62412	Services for the elderly & persons with disabilities .....	160	79 346	77 205	—	—	—	160	79 346	100.0
62419	Other individual & family services .....	246	141 677	127 534	1	D	D	245	D	86.2
6242	Community food & housing/emergency & other relief services ..	137	43 568	41 365	5	320	88	132	43 248	76.2
62421	Community food services .....	29	10 828	10 269	—	—	—	29	10 828	3.7
62422	Community housing services .....	74	28 834	27 299	2	D	D	72	D	100.0
624221	Temporary shelters .....	38	19 243	18 870	—	—	—	38	19 243	100.0
624229	Other community housing services .....	36	9 591	8 429	2	D	D	34	D	100.0
62423	Emergency & other relief services .....	34	3 906	3 797	3	D	D	31	D	21.8
6243	Vocational rehabilitation services ..	75	52 036	49 788	—	—	—	75	52 036	95.0
62431	Vocational rehabilitation services ..	75	52 036	49 788	—	—	—	75	52 036	95.0
6244	Child day care services .....	167	49 728	47 595	4	D	D	163	D	73.0
62441	Child day care services .....	167	49 728	47 595	4	D	D	163	D	73.0
<b>LOUISIANA</b>										
624	Social assistance .....	983	438 123	414 791	10	5 217	404	973	432 906	72.3
6241	Individual & family services .....	540	267 732	257 423	5	4 628	274	535	263 104	72.9
62411	Child & youth services .....	135	64 224	59 739	4	D	D	131	D	69.1
62412	Services for the elderly & persons with disabilities .....	188	86 513	83 271	—	—	—	188	86 513	71.6
62419	Other individual & family services .....	217	116 995	114 413	1	D	D	216	D	75.9
6242	Community food & housing/emergency & other relief services ..	116	43 410	38 292	1	D	D	115	D	47.8
62421	Community food services .....	28	12 139	10 603	—	—	—	28	12 139	51.1
62422	Community housing services .....	57	23 870	20 663	1	D	D	56	D	44.8
624221	Temporary shelters .....	34	16 965	14 916	—	—	—	34	16 965	37.4
624229	Other community housing services .....	23	6 905	5 747	1	D	D	22	D	63.1
62423	Emergency & other relief services .....	31	7 401	7 026	—	—	—	31	7 401	51.9
6243	Vocational rehabilitation services ..	64	65 127	60 256	—	—	—	64	65 127	96.2
62431	Vocational rehabilitation services ..	64	65 127	60 256	—	—	—	64	65 127	96.2
6244	Child day care services .....	263	61 854	58 820	4	D	D	259	D	61.6
62441	Child day care services .....	263	61 854	58 820	4	D	D	259	D	61.6

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					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
<b>MAINE</b>										
624	Social assistance .....	535	368 595	357 995	4	2 260	26	531	366 335	88.0
6241	Individual & family services .....	298	263 147	253 959	3	D	D	295	D	86.7
62411	Child & youth services .....	87	69 245	66 010	1	D	D	86	D	84.7
62412	Services for the elderly & persons with disabilities .....	95	72 826	70 832	—	—	—	95	72 826	93.0
62419	Other individual & family services .....	116	121 076	117 117	2	D	D	114	D	84.0
6242	Community food & housing/emergency & other relief services ..	45	18 078	17 240	1	D	D	44	D	100.0
62421	Community food services .....	8	3 529	3 445	—	—	—	8	3 529	69.0
62422	Community housing services .....	28	11 771	11 009	1	D	D	27	D	38.0
624221	Temporary shelters .....	16	9 748	9 108	—	—	—	16	9 748	30.8
624229	Other community housing services .....	12	2 023	1 901	1	D	D	11	D	72.6
62423	Emergency & other relief services .....	9	2 778	2 786	—	—	—	9	2 778	100.0
6243	Vocational rehabilitation services ..	35	43 855	43 499	—	—	—	35	43 855	84.4
62431	Vocational rehabilitation services ..	35	43 855	43 499	—	—	—	35	43 855	84.4
6244	Child day care services .....	157	43 515	43 297	—	—	—	157	43 515	76.8
62441	Child day care services .....	157	43 515	43 297	—	—	—	157	43 515	76.8
<b>MARYLAND</b>										
624	Social assistance .....	1 266	1 191 940	1 171 371	122	322 911	38 514	1 144	869 029	70.3
6241	Individual & family services .....	575	545 601	539 241	99	25 914	10 845	476	519 687	61.7
62411	Child & youth services .....	141	94 460	91 412	14	4 488	211	127	89 972	70.4
62412	Services for the elderly & persons with disabilities .....	180	264 134	263 281	3	198	112	177	263 936	53.6
62419	Other individual & family services .....	254	187 007	184 548	82	21 228	10 522	172	165 779	68.8
6242	Community food & housing/emergency & other relief services ..	170	388 744	381 333	12	292 572	27 283	158	96 172	75.5
62421	Community food services .....	54	D	D	—	—	—	D	D	76.2
62422	Community housing services .....	85	50 338	48 256	7	D	D	78	D	60.1
624221	Temporary shelters .....	35	18 427	18 007	—	—	—	35	18 427	63.7
624229	Other community housing services .....	50	31 911	30 249	7	D	D	43	D	58.0
62423	Emergency & other relief services .....	31	D	D	D	D	D	D	D	78.0
6243	Vocational rehabilitation services ..	108	139 735	135 019	—	—	—	108	139 735	82.3
62431	Vocational rehabilitation services ..	108	139 735	135 019	—	—	—	108	139 735	82.3
6244	Child day care services .....	413	117 860	115 778	11	4 425	386	402	113 435	78.2
62441	Child day care services .....	413	117 860	115 778	11	4 425	386	402	113 435	78.2
<b>MASSACHUSETTS</b>										
624	Social assistance .....	2 422	1 885 983	1 815 492	36	38 184	681	2 386	1 847 799	81.9
6241	Individual & family services .....	1 235	1 043 398	1 012 405	22	24 494	639	1 213	1 018 904	84.2
62411	Child & youth services .....	367	303 696	297 301	15	10 136	262	352	293 560	60.4
62412	Services for the elderly & persons with disabilities .....	359	331 631	328 501	4	11 148	154	355	320 483	74.5
62419	Other individual & family services .....	509	408 071	386 603	3	3 210	223	506	404 861	100.0
6242	Community food & housing/emergency & other relief services ..	272	249 895	240 714	6	8 201	5	266	241 694	100.0
62421	Community food services .....	59	50 589	47 785	—	—	—	59	50 589	60.9
62422	Community housing services .....	179	186 995	180 466	6	8 201	5	173	178 794	100.0
624221	Temporary shelters .....	101	78 766	74 719	6	8 201	5	95	70 565	100.0
624229	Other community housing services .....	78	108 229	105 747	—	—	—	78	108 229	79.2
62423	Emergency & other relief services .....	34	12 311	12 463	—	—	—	34	12 311	36.6
6243	Vocational rehabilitation services ..	228	217 977	201 886	—	—	—	228	217 977	58.6
62431	Vocational rehabilitation services ..	228	217 977	201 886	—	—	—	228	217 977	58.6
6244	Child day care services .....	687	374 713	360 487	8	5 489	37	679	369 224	75.9
62441	Child day care services .....	687	374 713	360 487	8	5 489	37	679	369 224	75.9
<b>MICHIGAN</b>										
624	Social assistance .....	2 248	1 787 309	1 738 450	27	60 117	28 333	2 221	1 727 192	79.7
6241	Individual & family services .....	1 180	1 138 139	1 108 460	21	23 943	1 960	1 159	1 114 196	79.8
62411	Child & youth services .....	364	262 649	249 366	12	17 865	1 574	352	244 784	82.5
62412	Services for the elderly & persons with disabilities .....	308	525 469	517 038	4	1 795	6	304	523 674	67.0
62419	Other individual & family services .....	508	350 021	342 056	5	4 283	380	503	345 738	97.0
6242	Community food & housing/emergency & other relief services ..	305	252 496	239 678	3	32 807	26 333	302	219 689	81.4
62421	Community food services .....	96	64 270	61 044	2	D	D	94	D	51.6
62422	Community housing services .....	159	80 485	76 363	1	D	D	158	D	86.6
624221	Temporary shelters .....	88	52 320	49 641	—	—	—	88	52 320	50.4
624229	Other community housing services .....	71	28 165	26 722	1	D	D	70	D	100.0
62423	Emergency & other relief services .....	50	107 741	102 271	—	—	—	50	107 741	95.3
6243	Vocational rehabilitation services ..	211	273 991	268 582	—	—	—	211	273 991	75.2
62431	Vocational rehabilitation services ..	211	273 991	268 582	—	—	—	211	273 991	75.2
6244	Child day care services .....	552	122 683	121 730	3	3 367	40	549	119 316	85.3
62441	Child day care services .....	552	122 683	121 730	3	3 367	40	549	119 316	85.3

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					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
<b>MINNESOTA</b>										
624	Social assistance .....	1 649	1 100 558	1 049 998	44	39 605	2 596	1 605	1 060 953	90.4
6241	Individual & family services .....	879	626 214	605 694	34	36 563	1 781	845	589 651	85.5
62411	Child & youth services .....	228	155 070	146 216	12	7 786	270	216	147 284	100.0
62412	Services for the elderly & persons with disabilities .....	258	141 897	136 594	8	8 452	934	250	133 445	92.7
62419	Other individual & family services .....	393	329 247	322 884	14	20 325	577	379	308 922	73.7
6242	Community food & housing/emergency & other relief services ..	259	174 897	157 102	6	34	3	253	174 863	100.0
62421	Community food services .....	118	70 817	55 430	—	—	—	118	70 817	76.7
62422	Community housing services .....	101	72 898	72 422	—	—	—	101	72 898	100.0
624221	Temporary shelters .....	41	41 348	42 242	—	—	—	41	41 348	60.6
624229	Other community housing services .....	60	31 550	30 180	—	—	—	60	31 550	100.0
62423	Emergency & other relief services .....	40	31 182	29 250	6	34	3	34	31 148	85.9
6243	Vocational rehabilitation services ..	174	209 069	203 472	2	D	D	172	D	76.9
62431	Vocational rehabilitation services ..	174	209 069	203 472	2	D	D	172	D	76.9
6244	Child day care services .....	337	90 378	83 730	2	D	D	335	D	96.1
62441	Child day care services .....	337	90 378	83 730	2	D	D	335	D	96.1
<b>MISSISSIPPI</b>										
624	Social assistance .....	525	215 928	207 085	8	523	42	517	215 405	70.4
6241	Individual & family services .....	220	104 032	98 482	5	269	35	215	103 763	49.8
62411	Child & youth services .....	73	31 140	29 999	2	D	D	71	D	79.1
62412	Services for the elderly & persons with disabilities .....	40	14 618	14 254	—	—	—	40	14 618	41.7
62419	Other individual & family services .....	107	58 274	54 229	3	D	D	104	D	36.3
6242	Community food & housing/emergency & other relief services ..	65	15 122	14 176	3	254	7	62	14 868	16.8
62421	Community food services .....	16	4 790	4 164	—	—	—	16	4 790	9.0
62422	Community housing services .....	29	7 609	7 361	3	254	7	26	7 355	5.7
624221	Temporary shelters .....	15	5 911	5 683	—	—	—	15	5 911	3.0
624229	Other community housing services .....	14	1 698	1 678	3	254	7	11	1 444	15.0
62423	Emergency & other relief services .....	20	2 723	2 651	—	—	—	20	2 723	61.4
6243	Vocational rehabilitation services ..	51	34 620	33 684	—	—	—	51	34 620	100.0
62431	Vocational rehabilitation services ..	51	34 620	33 684	—	—	—	51	34 620	100.0
6244	Child day care services .....	189	62 154	60 743	—	—	—	189	62 154	63.7
62441	Child day care services .....	189	62 154	60 743	—	—	—	189	62 154	63.7
<b>MISSOURI</b>										
624	Social assistance .....	1 682	815 259	775 572	28	30 725	8 334	1 654	784 534	74.3
6241	Individual & family services .....	880	449 091	424 164	22	27 111	6 834	858	421 980	82.8
62411	Child & youth services .....	141	87 517	79 527	5	7 715	156	136	79 802	76.5
62412	Services for the elderly & persons with disabilities .....	325	133 401	129 263	3	6 530	6 138	322	126 871	64.1
62419	Other individual & family services .....	414	228 173	215 374	14	12 866	540	400	215 307	96.2
6242	Community food & housing/emergency & other relief services ..	276	92 500	87 911	3	1 880	217	273	90 620	40.4
62421	Community food services .....	129	38 037	36 561	3	1 880	217	126	36 157	48.4
62422	Community housing services .....	103	43 106	41 794	—	—	—	103	43 106	40.9
624221	Temporary shelters .....	65	29 018	28 687	—	—	—	65	29 018	47.7
624229	Other community housing services .....	38	14 088	13 107	—	—	—	38	14 088	26.8
62423	Emergency & other relief services .....	44	11 357	9 556	—	—	—	44	11 357	12.2
6243	Vocational rehabilitation services ..	175	169 567	161 376	2	D	D	173	D	69.5
62431	Vocational rehabilitation services ..	175	169 567	161 376	2	D	D	173	D	69.5
6244	Child day care services .....	351	104 101	102 121	1	D	D	350	D	75.1
62441	Child day care services .....	351	104 101	102 121	1	D	D	350	D	75.1
<b>MONTANA</b>										
624	Social assistance .....	404	146 284	143 213	9	2 098	193	395	144 186	86.6
6241	Individual & family services .....	213	91 129	88 622	5	1 264	158	208	89 865	95.4
62411	Child & youth services .....	48	14 931	14 948	3	D	D	45	D	100.0
62412	Services for the elderly & persons with disabilities .....	84	34 011	32 668	2	D	D	82	D	82.0
62419	Other individual & family services .....	81	42 187	41 006	—	—	—	81	42 187	77.0
6242	Community food & housing/emergency & other relief services ..	63	12 798	12 199	3	D	D	60	D	84.7
62421	Community food services .....	28	3 079	2 802	1	D	D	27	D	100.0
62422	Community housing services .....	23	8 149	7 835	2	D	D	21	D	54.8
624221	Temporary shelters .....	17	4 136	3 968	—	—	—	17	4 136	100.0
624229	Other community housing services .....	6	4 013	3 867	2	D	D	4	D	—
62423	Emergency & other relief services .....	12	1 570	1 562	—	—	—	12	1 570	97.5
6243	Vocational rehabilitation services ..	43	26 498	26 890	—	—	—	43	26 498	63.0
62431	Vocational rehabilitation services ..	43	26 498	26 890	—	—	—	43	26 498	63.0
6244	Child day care services .....	85	15 859	15 502	1	D	D	84	D	77.0
62441	Child day care services .....	85	15 859	15 502	1	D	D	84	D	77.0

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<b>NEBRASKA</b>										
624	Social assistance .....	586	208 877	200 426	10	3 602	382	576	205 275	98.8
6241	Individual & family services .....	325	123 754	119 024	8	D	D	317	D	94.9
62411	Child & youth services .....	79	38 757	36 422	4	D	D	75	D	100.0
62412	Services for the elderly & persons with disabilities .....	102	27 749	26 602	—	—	—	102	27 749	100.0
62419	Other individual & family services .....	144	57 248	56 000	4	1 767	2	140	55 481	88.5
6242	Community food & housing/emergency & other relief services ..	79	34 332	32 315	—	—	—	79	34 332	100.0
62421	Community food services .....	27	18 733	17 914	—	—	—	27	18 733	8.5
62422	Community housing services .....	43	12 419	11 554	—	—	—	43	12 419	100.0
624221	Temporary shelters .....	28	9 481	8 792	—	—	—	28	9 481	100.0
624229	Other community housing services .....	15	2 938	2 762	—	—	—	15	2 938	48.5
62423	Emergency & other relief services .....	9	3 180	2 847	—	—	—	9	3 180	60.1
6243	Vocational rehabilitation services ..	34	23 387	22 012	—	—	—	34	23 387	85.7
62431	Vocational rehabilitation services ..	34	23 387	22 012	—	—	—	34	23 387	85.7
6244	Child day care services .....	148	27 404	27 075	2	D	D	146	D	57.1
62441	Child day care services .....	148	27 404	27 075	2	D	D	146	D	57.1
<b>NEVADA</b>										
624	Social assistance .....	259	136 664	132 431	6	4 108	22	253	132 556	87.8
6241	Individual & family services .....	147	75 042	72 689	—	—	—	147	75 042	79.8
62411	Child & youth services .....	43	29 955	27 008	—	—	—	43	29 955	87.9
62412	Services for the elderly & persons with disabilities .....	26	17 655	19 031	—	—	—	26	17 655	100.0
62419	Other individual & family services .....	78	27 432	26 650	—	—	—	78	27 432	33.9
6242	Community food & housing/emergency & other relief services ..	38	21 180	20 914	5	D	D	33	D	100.0
62421	Community food services .....	10	4 213	4 253	5	D	D	5	D	100.0
62422	Community housing services .....	24	15 737	15 451	—	—	—	24	15 737	87.1
624221	Temporary shelters .....	11	7 635	7 867	—	—	—	11	7 635	100.0
624229	Other community housing services .....	13	8 102	7 584	—	—	—	13	8 102	42.6
62423	Emergency & other relief services .....	4	1 230	1 210	—	—	—	4	1 230	35.6
6243	Vocational rehabilitation services ..	15	10 920	10 565	—	—	—	15	10 920	48.5
62431	Vocational rehabilitation services ..	15	10 920	10 565	—	—	—	15	10 920	48.5
6244	Child day care services .....	59	29 522	28 263	1	D	D	58	D	91.2
62441	Child day care services .....	59	29 522	28 263	1	D	D	58	D	91.2
<b>NEW HAMPSHIRE</b>										
624	Social assistance .....	499	260 896	259 355	3	1 211	8	496	259 685	85.7
6241	Individual & family services .....	219	170 154	169 556	—	—	—	219	170 154	96.3
62411	Child & youth services .....	65	35 934	35 889	—	—	—	65	35 934	100.0
62412	Services for the elderly & persons with disabilities .....	62	98 075	98 539	—	—	—	62	98 075	100.0
62419	Other individual & family services .....	92	36 145	35 128	—	—	—	92	36 145	71.2
6242	Community food & housing/emergency & other relief services ..	73	28 152	28 264	1	D	D	72	D	55.0
62421	Community food services .....	39	15 559	15 745	—	—	—	39	15 559	80.4
62422	Community housing services .....	25	8 778	8 854	1	D	D	24	D	26.0
624221	Temporary shelters .....	13	3 365	3 255	1	D	D	12	D	—
624229	Other community housing services .....	12	5 413	5 599	—	—	—	12	5 413	42.1
62423	Emergency & other relief services .....	9	3 815	3 665	—	—	—	9	3 815	18.3
6243	Vocational rehabilitation services ..	73	29 991	29 195	2	D	D	71	D	82.8
62431	Vocational rehabilitation services ..	73	29 991	29 195	2	D	D	71	D	82.8
6244	Child day care services .....	134	32 599	32 340	—	—	—	134	32 599	59.2
62441	Child day care services .....	134	32 599	32 340	—	—	—	134	32 599	59.2
<b>NEW JERSEY</b>										
624	Social assistance .....	1 690	1 064 058	1 026 408	24	43 470	4 455	1 666	1 020 588	76.1
6241	Individual & family services .....	831	559 679	544 068	13	38 524	3 981	818	521 155	69.1
62411	Child & youth services .....	234	144 073	142 445	7	4 249	176	227	139 824	75.2
62412	Services for the elderly & persons with disabilities .....	215	148 760	145 408	4	D	D	211	D	67.4
62419	Other individual & family services .....	382	266 846	256 215	2	D	D	380	D	66.8
6242	Community food & housing/emergency & other relief services ..	209	121 944	116 368	—	—	—	209	121 944	100.0
62421	Community food services .....	51	48 485	47 126	—	—	—	51	48 485	72.7
62422	Community housing services .....	111	60 503	56 511	—	—	—	111	60 503	100.0
624221	Temporary shelters .....	57	36 738	35 005	—	—	—	57	36 738	100.0
624229	Other community housing services .....	54	23 765	21 506	—	—	—	54	23 765	34.3
62423	Emergency & other relief services .....	47	12 956	12 731	—	—	—	47	12 956	35.9
6243	Vocational rehabilitation services ..	103	145 692	138 966	—	—	—	103	145 692	72.4
62431	Vocational rehabilitation services ..	103	145 692	138 966	—	—	—	103	145 692	72.4
6244	Child day care services .....	547	236 743	227 006	11	4 946	474	536	231 797	70.2
62441	Child day care services .....	547	236 743	227 006	11	4 946	474	536	231 797	70.2

**Table 7. Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
<b>NEW MEXICO</b>										
624	Social assistance .....	510	273 834	263 601	47	10 673	305	463	263 161	68.5
6241	Individual & family services .....	310	185 482	178 965	42	9 992	264	268	175 490	66.4
62411	Child & youth services .....	124	65 295	60 526	7	5 296	52	117	59 999	59.3
62412	Services for the elderly & persons with disabilities .....	59	55 195	54 319	—	—	—	59	55 195	79.6
62419	Other individual & family services .....	127	64 992	64 120	35	4 696	212	92	60 296	62.4
6242	Community food & housing/emergency & other relief services ..	77	23 439	22 344	—	—	—	77	23 439	34.5
62421	Community food services .....	15	3 589	3 499	—	—	—	15	3 589	58.6
62422	Community housing services .....	47	16 230	15 495	—	—	—	47	16 230	26.4
624221	Temporary shelters .....	30	10 099	9 696	—	—	—	30	10 099	11.7
624229	Other community housing services .....	17	6 131	5 799	—	—	—	17	6 131	50.7
62423	Emergency & other relief services .....	15	3 620	3 350	—	—	—	15	3 620	46.6
6243	Vocational rehabilitation services ..	22	38 650	36 576	—	—	—	22	38 650	61.5
62431	Vocational rehabilitation services ..	22	38 650	36 576	—	—	—	22	38 650	61.5
6244	Child day care services .....	101	26 263	25 716	5	681	41	96	25 582	100.0
62441	Child day care services .....	101	26 263	25 716	5	681	41	96	25 582	100.0
<b>NEW YORK</b>										
624	Social assistance .....	5 815	5 550 150	5 320 098	808	408 423	110 947	5 007	5 141 727	72.8
6241	Individual & family services .....	3 114	3 460 773	3 290 746	94	285 835	58 093	3 020	3 174 938	73.6
62411	Child & youth services .....	876	1 065 904	988 646	34	112 280	29 941	842	953 624	82.4
62412	Services for the elderly & persons with disabilities .....	955	1 093 164	1 057 493	16	19 153	87	939	1 074 011	69.8
62419	Other individual & family services .....	1 283	1 301 705	1 244 607	44	154 402	28 065	1 239	1 147 303	69.5
6242	Community food & housing/emergency & other relief services ..	706	688 172	659 389	25	82 092	50 257	681	606 080	62.4
62421	Community food services .....	204	142 981	135 419	9	18 680	13 044	195	124 301	73.4
62422	Community housing services .....	397	378 338	361 970	10	11 182	3 179	387	367 156	56.3
624221	Temporary shelters .....	172	205 780	195 794	—	—	—	172	205 780	56.6
624229	Other community housing services .....	225	172 558	166 176	10	11 182	3 179	215	161 376	56.0
62423	Emergency & other relief services .....	105	166 853	162 000	6	52 230	34 034	99	114 623	66.7
6243	Vocational rehabilitation services ..	412	611 625	600 009	3	11 776	2	409	599 849	85.6
62431	Vocational rehabilitation services ..	412	611 625	600 009	3	11 776	2	409	599 849	85.6
6244	Child day care services .....	1 583	789 580	769 954	686	28 720	2 595	897	760 860	68.8
62441	Child day care services .....	1 583	789 580	769 954	686	28 720	2 595	897	760 860	68.8
<b>NORTH CAROLINA</b>										
624	Social assistance .....	1 759	792 527	744 815	113	32 721	1 907	1 646	759 806	86.4
6241	Individual & family services .....	828	418 834	401 738	103	19 889	1 436	725	398 945	86.0
62411	Child & youth services .....	267	131 493	122 385	92	13 989	944	175	117 504	88.0
62412	Services for the elderly & persons with disabilities .....	172	77 534	74 752	2	D	D	170	D	96.5
62419	Other individual & family services .....	389	209 807	204 601	9	D	D	380	D	81.0
6242	Community food & housing/emergency & other relief services ..	252	80 087	73 669	1	D	D	251	D	87.4
62421	Community food services .....	40	22 979	19 587	—	—	—	40	22 979	100.0
62422	Community housing services .....	131	39 586	37 278	1	D	D	130	D	73.6
624221	Temporary shelters .....	77	25 930	24 417	—	—	—	77	25 930	90.0
624229	Other community housing services .....	54	13 656	12 861	1	D	D	53	D	42.6
62423	Emergency & other relief services .....	81	17 522	16 804	—	—	—	81	17 522	47.0
6243	Vocational rehabilitation services ..	100	145 597	126 435	1	D	D	99	D	100.0
62431	Vocational rehabilitation services ..	100	145 597	126 435	1	D	D	99	D	100.0
6244	Child day care services .....	579	148 009	142 973	8	D	D	571	D	73.4
62441	Child day care services .....	579	148 009	142 973	8	D	D	571	D	73.4
<b>NORTH DAKOTA</b>										
624	Social assistance .....	268	124 546	119 876	20	5 164	261	248	119 382	73.8
6241	Individual & family services .....	161	83 473	80 267	4	4 014	7	157	79 459	83.2
62411	Child & youth services .....	47	18 948	18 531	—	—	—	47	18 948	74.0
62412	Services for the elderly & persons with disabilities .....	66	34 386	32 482	4	4 014	7	62	30 372	100.0
62419	Other individual & family services .....	48	30 139	29 254	—	—	—	48	30 139	67.1
6242	Community food & housing/emergency & other relief services ..	40	14 326	13 563	5	62	10	35	14 264	15.5
62421	Community food services .....	15	5 048	4 658	5	62	10	10	4 986	9.6
62422	Community housing services .....	17	8 306	7 982	—	—	—	17	8 306	19.4
624221	Temporary shelters .....	10	3 805	3 581	—	—	—	10	3 805	39.0
624229	Other community housing services .....	7	4 501	4 401	—	—	—	7	4 501	2.8
62423	Emergency & other relief services .....	8	972	923	—	—	—	8	972	13.2
6243	Vocational rehabilitation services ..	22	17 783	17 105	3	693	104	19	17 090	86.6
62431	Vocational rehabilitation services ..	22	17 783	17 105	3	693	104	19	17 090	86.6
6244	Child day care services .....	45	8 964	8 941	8	395	140	37	8 569	54.1
62441	Child day care services .....	45	8 964	8 941	8	395	140	37	8 569	54.1

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NAICS code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
<b>OHIO</b>										
624	Social assistance .....	2 805	1 948 905	1 859 456	148	67 594	3 227	2 657	1 881 311	88.9
6241	Individual & family services .....	1 420	1 237 077	1 185 768	80	38 756	1 795	1 340	1 198 321	91.2
62411	Child & youth services .....	419	304 754	285 867	20	18 100	344	399	286 654	70.5
62412	Services for the elderly & persons with disabilities .....	395	395 188	382 437	—	—	—	395	395 188	100.0
62419	Other individual & family services .....	606	537 135	517 464	60	20 656	1 451	546	516 479	80.1
6242	Community food & housing/emergency & other relief services .....	395	219 385	205 247	6	4 151	1 126	389	215 234	100.0
62421	Community food services .....	119	70 812	67 428	2	D	D	117	D	100.0
62422	Community housing services .....	180	107 656	98 597	4	D	D	176	D	47.9
624221	Temporary shelters .....	98	59 997	55 102	4	D	D	94	D	45.9
624229	Other community housing services .....	82	47 659	43 495	—	—	—	82	47 659	50.5
62423	Emergency & other relief services .....	96	40 917	39 222	—	—	—	96	40 917	70.5
6243	Vocational rehabilitation services .....	272	292 795	273 999	44	21 219	132	228	271 576	82.3
62431	Vocational rehabilitation services .....	272	292 795	273 999	44	21 219	132	228	271 576	82.3
6244	Child day care services .....	718	199 648	194 442	18	3 468	174	700	196 180	69.5
62441	Child day care services .....	718	199 648	194 442	18	3 468	174	700	196 180	69.5
<b>OKLAHOMA</b>										
624	Social assistance .....	897	340 850	332 747	18	8 709	2 632	879	332 141	77.3
6241	Individual & family services .....	475	193 247	184 127	14	8 065	2 543	461	185 182	78.1
62411	Child & youth services .....	149	63 195	60 907	2	D	D	147	D	94.9
62412	Services for the elderly & persons with disabilities .....	139	31 572	31 556	—	—	—	139	31 572	68.6
62419	Other individual & family services .....	187	98 480	91 664	12	D	D	175	D	70.3
6242	Community food & housing/emergency & other relief services .....	177	50 872	51 033	—	—	—	177	50 872	90.7
62421	Community food services .....	100	27 549	27 556	—	—	—	100	27 549	79.7
62422	Community housing services .....	48	15 557	15 357	—	—	—	48	15 557	100.0
624221	Temporary shelters .....	36	13 116	13 368	—	—	—	36	13 116	100.0
624229	Other community housing services .....	12	2 441	1 989	—	—	—	12	2 441	5.2
62423	Emergency & other relief services .....	29	7 766	8 120	—	—	—	29	7 766	79.7
6243	Vocational rehabilitation services .....	83	53 114	54 492	—	—	—	83	53 114	80.8
62431	Vocational rehabilitation services .....	83	53 114	54 492	—	—	—	83	53 114	80.8
6244	Child day care services .....	162	43 617	43 095	4	644	89	158	42 973	54.2
62441	Child day care services .....	162	43 617	43 095	4	644	89	158	42 973	54.2
<b>OREGON</b>										
624	Social assistance .....	1 109	627 251	599 630	55	62 734	553	1 054	564 517	70.7
6241	Individual & family services .....	561	318 753	300 498	45	18 848	319	516	299 905	62.6
62411	Child & youth services .....	185	137 993	126 264	13	16 403	300	172	121 590	54.1
62412	Services for the elderly & persons with disabilities .....	154	68 309	65 978	—	—	—	154	68 309	63.6
62419	Other individual & family services .....	222	112 451	108 256	32	2 445	19	190	110 006	72.5
6242	Community food & housing/emergency & other relief services .....	158	133 752	127 108	1	D	D	157	D	77.9
62421	Community food services .....	39	38 365	37 178	1	D	D	38	D	96.1
62422	Community housing services .....	91	45 885	41 798	—	—	—	91	45 885	50.8
624221	Temporary shelters .....	42	16 660	15 806	—	—	—	42	16 660	18.2
624229	Other community housing services .....	49	29 225	25 992	—	—	—	49	29 225	69.3
62423	Emergency & other relief services .....	28	49 502	48 132	—	—	—	28	49 502	89.0
6243	Vocational rehabilitation services .....	116	125 668	123 100	7	33 282	15	109	92 386	76.3
62431	Vocational rehabilitation services .....	116	125 668	123 100	7	33 282	15	109	92 386	76.3
6244	Child day care services .....	274	49 078	48 924	2	D	D	272	D	89.5
62441	Child day care services .....	274	49 078	48 924	2	D	D	272	D	89.5
<b>PENNSYLVANIA</b>										
624	Social assistance .....	3 458	2 211 679	2 145 846	189	125 646	5 955	3 269	2 086 033	75.8
6241	Individual & family services .....	1 980	1 426 576	1 376 700	74	66 807	2 499	1 906	1 359 769	67.5
62411	Child & youth services .....	590	441 795	426 392	13	5 441	125	577	436 354	74.6
62412	Services for the elderly & persons with disabilities .....	575	405 807	397 454	30	28 352	738	545	377 455	76.9
62419	Other individual & family services .....	815	578 974	552 854	31	33 014	1 636	784	545 960	55.5
6242	Community food & housing/emergency & other relief services .....	392	223 125	215 546	109	54 420	3 318	283	168 705	100.0
62421	Community food services .....	94	56 348	54 929	2	D	D	92	D	100.0
62422	Community housing services .....	225	145 539	140 203	107	D	D	118	D	76.3
624221	Temporary shelters .....	115	73 325	72 833	4	D	D	111	D	59.4
624229	Other community housing services .....	110	72 214	67 370	103	51 999	3 247	7	20 215	93.4
62423	Emergency & other relief services .....	73	21 238	20 414	—	—	—	73	21 238	100.0
6243	Vocational rehabilitation services .....	246	313 903	311 707	—	—	—	246	313 903	86.0
62431	Vocational rehabilitation services .....	246	313 903	311 707	—	—	—	246	313 903	86.0
6244	Child day care services .....	840	248 075	241 893	6	4 419	138	834	243 656	78.6
62441	Child day care services .....	840	248 075	241 893	6	4 419	138	834	243 656	78.6

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					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
<b>RHODE ISLAND</b>										
624	Social assistance .....	306	245 205	240 153	3	3 584	10	303	241 621	67.0
6241	Individual & family services .....	168	155 868	154 156	1	D	D	167	D	72.0
62411	Child & youth services .....	54	85 616	83 436	—	—	—	54	85 616	52.9
62412	Services for the elderly & persons with disabilities .....	55	32 853	33 187	—	—	—	55	32 853	70.5
62419	Other individual & family services .....	59	37 399	37 533	1	D	D	58	D	100.0
6242	Community food & housing/emergency & other relief services ..	46	24 187	22 299	—	—	—	46	24 187	41.3
62421	Community food services .....	12	D	D	—	—	—	D	D	33.6
62422	Community housing services .....	31	14 509	14 208	—	—	—	31	14 509	39.7
624221	Temporary shelters .....	15	8 979	8 876	—	—	—	15	8 979	52.6
624229	Other community housing services .....	16	5 530	5 332	—	—	—	16	5 530	18.7
62423	Emergency & other relief services .....	3	D	D	—	—	—	D	D	73.8
6243	Vocational rehabilitation services ..	33	43 430	42 817	—	—	—	33	43 430	54.2
62431	Vocational rehabilitation services ..	33	43 430	42 817	—	—	—	33	43 430	54.2
6244	Child day care services .....	59	21 720	20 881	2	D	D	57	D	84.6
62441	Child day care services .....	59	21 720	20 881	2	D	D	57	D	84.6
<b>SOUTH CAROLINA</b>										
624	Social assistance .....	772	284 165	267 646	4	1 883	69	768	282 282	81.9
6241	Individual & family services .....	394	159 919	148 966	—	—	—	394	159 919	95.3
62411	Child & youth services .....	125	43 479	40 916	—	—	—	125	43 479	100.0
62412	Services for the elderly & persons with disabilities .....	133	68 395	61 560	—	—	—	133	68 395	67.1
62419	Other individual & family services .....	136	48 045	46 490	—	—	—	136	48 045	59.8
6242	Community food & housing/emergency & other relief services ..	109	36 498	33 400	—	—	—	109	36 498	62.9
62421	Community food services .....	28	14 011	12 883	—	—	—	28	14 011	46.6
62422	Community housing services .....	48	17 126	15 164	—	—	—	48	17 126	88.3
624221	Temporary shelters .....	31	12 774	11 868	—	—	—	31	12 774	41.4
624229	Other community housing services .....	17	4 352	3 296	—	—	—	17	4 352	100.0
62423	Emergency & other relief services .....	33	5 361	5 353	—	—	—	33	5 361	24.5
6243	Vocational rehabilitation services ..	70	32 676	32 385	—	—	—	70	32 676	78.0
62431	Vocational rehabilitation services ..	70	32 676	32 385	—	—	—	70	32 676	78.0
6244	Child day care services .....	199	55 072	52 895	4	1 883	69	195	53 189	58.1
62441	Child day care services .....	199	55 072	52 895	4	1 883	69	195	53 189	58.1
<b>SOUTH DAKOTA</b>										
624	Social assistance .....	363	135 964	132 683	15	6 726	42	348	129 238	74.1
6241	Individual & family services .....	169	86 770	84 017	14	D	D	155	D	80.8
62411	Child & youth services .....	39	13 495	13 371	1	D	D	38	D	84.9
62412	Services for the elderly & persons with disabilities .....	36	32 482	30 310	13	D	D	23	D	100.0
62419	Other individual & family services .....	94	40 793	40 336	—	—	—	94	40 793	48.5
6242	Community food & housing/emergency & other relief services ..	99	12 237	11 924	—	—	—	99	12 237	61.6
62421	Community food services .....	63	6 799	6 615	—	—	—	63	6 799	44.7
62422	Community housing services .....	24	4 244	4 123	—	—	—	24	4 244	100.0
624221	Temporary shelters .....	15	3 488	3 450	—	—	—	15	3 488	100.0
624229	Other community housing services .....	9	756	673	—	—	—	9	756	53.8
62423	Emergency & other relief services .....	12	1 194	1 186	—	—	—	12	1 194	8.2
6243	Vocational rehabilitation services ..	27	20 788	20 956	—	—	—	27	20 788	57.7
62431	Vocational rehabilitation services ..	27	20 788	20 956	—	—	—	27	20 788	57.7
6244	Child day care services .....	68	16 169	15 786	1	D	D	67	D	68.8
62441	Child day care services .....	68	16 169	15 786	1	D	D	67	D	68.8
<b>TENNESSEE</b>										
624	Social assistance .....	1 275	504 522	484 298	8	5 106	227	1 267	499 416	76.2
6241	Individual & family services .....	601	272 496	266 937	1	D	D	600	D	86.2
62411	Child & youth services .....	174	85 930	82 448	1	D	D	173	D	100.0
62412	Services for the elderly & persons with disabilities .....	205	103 909	102 827	—	—	—	205	103 909	85.2
62419	Other individual & family services .....	222	82 657	81 662	—	—	—	222	82 657	63.0
6242	Community food & housing/emergency & other relief services ..	196	67 938	63 545	1	D	D	195	D	58.3
62421	Community food services .....	41	8 074	7 755	—	—	—	41	8 074	22.8
62422	Community housing services .....	104	44 997	41 715	1	D	D	103	D	68.1
624221	Temporary shelters .....	52	17 045	15 800	—	—	—	52	17 045	17.7
624229	Other community housing services .....	52	27 952	25 915	1	D	D	51	D	98.8
62423	Emergency & other relief services .....	51	14 867	14 075	—	—	—	51	14 867	48.0
6243	Vocational rehabilitation services ..	87	67 421	62 113	—	—	—	87	67 421	31.6
62431	Vocational rehabilitation services ..	87	67 421	62 113	—	—	—	87	67 421	31.6
6244	Child day care services .....	391	96 667	91 703	6	D	D	385	D	91.7
62441	Child day care services .....	391	96 667	91 703	6	D	D	385	D	91.7

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					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
<b>TEXAS</b>										
624	Social assistance .....	3 722	1 858 446	1 779 495	93	55 834	2 421	3 629	1 802 612	70.7
6241	Individual & family services .....	1 960	1 015 654	972 644	49	42 157	2 085	1 911	973 497	68.2
62411	Child & youth services .....	705	395 369	380 157	14	16 143	1 751	691	379 226	63.4
62412	Services for the elderly & persons with disabilities .....	430	177 418	173 301	21	7 722	207	409	169 696	100.0
62419	Other individual & family services .....	825	442 867	419 186	14	18 292	127	811	424 575	58.2
6242	Community food & housing/emergency & other relief services .....	550	239 558	222 166	7	953	187	543	238 605	71.6
62421	Community food services .....	228	85 217	78 347	1	D	D	227	D	100.0
62422	Community housing services .....	222	120 734	111 921	6	D	D	216	D	31.7
624221	Temporary shelters .....	143	87 402	83 799	—	—	—	143	87 402	41.8
624229	Other community housing services .....	79	33 332	28 122	6	D	D	73	D	5.1
62423	Emergency & other relief services .....	100	33 607	31 898	—	—	—	100	33 607	58.2
6243	Vocational rehabilitation services .....	236	272 015	263 936	2	D	D	234	D	73.8
62431	Vocational rehabilitation services .....	236	272 015	263 936	2	D	D	234	D	73.8
6244	Child day care services .....	976	331 219	320 749	35	D	D	941	D	75.1
62441	Child day care services .....	976	331 219	320 749	35	D	D	941	D	75.1
<b>UTAH</b>										
624	Social assistance .....	335	164 156	158 713	4	538	43	331	163 618	100.0
6241	Individual & family services .....	168	89 358	86 377	2	D	D	166	D	100.0
62411	Child & youth services .....	64	43 287	41 977	2	D	D	62	D	100.0
62412	Services for the elderly & persons with disabilities .....	35	14 123	13 654	—	—	—	35	14 123	57.4
62419	Other individual & family services .....	69	31 948	30 746	—	—	—	69	31 948	77.8
6242	Community food & housing/emergency & other relief services .....	55	19 419	18 708	—	—	—	55	19 419	56.3
62421	Community food services .....	17	4 314	4 066	—	—	—	17	4 314	38.5
62422	Community housing services .....	31	12 197	11 632	—	—	—	31	12 197	61.1
624221	Temporary shelters .....	17	9 541	9 248	—	—	—	17	9 541	35.3
624229	Other community housing services .....	14	2 656	2 384	—	—	—	14	2 656	100.0
62423	Emergency & other relief services .....	7	2 908	3 010	—	—	—	7	2 908	62.3
6243	Vocational rehabilitation services .....	28	26 075	25 100	2	D	D	26	D	81.4
62431	Vocational rehabilitation services .....	28	26 075	25 100	2	D	D	26	D	81.4
6244	Child day care services .....	84	29 304	28 528	—	—	—	84	29 304	100.0
62441	Child day care services .....	84	29 304	28 528	—	—	—	84	29 304	100.0
<b>VERMONT</b>										
624	Social assistance .....	356	143 352	141 013	6	6 189	584	350	137 163	78.7
6241	Individual & family services .....	188	100 998	99 160	4	D	D	184	D	54.3
62411	Child & youth services .....	37	20 287	20 078	2	D	D	35	D	61.8
62412	Services for the elderly & persons with disabilities .....	58	27 465	26 913	—	—	—	58	27 465	65.0
62419	Other individual & family services .....	93	53 246	52 169	2	D	D	91	D	45.8
6242	Community food & housing/emergency & other relief services .....	55	20 793	20 242	—	—	—	55	20 793	100.0
62421	Community food services .....	22	4 445	4 266	—	—	—	22	4 445	100.0
62422	Community housing services .....	28	14 053	13 695	—	—	—	28	14 053	49.7
624221	Temporary shelters .....	10	2 061	2 033	—	—	—	10	2 061	26.4
624229	Other community housing services .....	18	11 992	11 662	—	—	—	18	11 992	53.7
62423	Emergency & other relief services .....	5	2 295	2 281	—	—	—	5	2 295	100.0
6243	Vocational rehabilitation services .....	9	7 434	7 341	—	—	—	9	7 434	76.5
62431	Vocational rehabilitation services .....	9	7 434	7 341	—	—	—	9	7 434	76.5
6244	Child day care services .....	104	14 127	14 270	2	D	D	102	D	82.9
62441	Child day care services .....	104	14 127	14 270	2	D	D	102	D	82.9
<b>VIRGINIA</b>										
624	Social assistance .....	1 459	781 295	719 830	261	49 576	8 725	1 198	731 719	80.8
6241	Individual & family services .....	652	369 266	318 153	9	23 323	6 501	643	345 943	69.1
62411	Child & youth services .....	175	94 785	87 472	2	D	D	173	D	67.9
62412	Services for the elderly & persons with disabilities .....	187	97 059	93 267	4	9 899	3 143	183	87 160	73.2
62419	Other individual & family services .....	290	177 422	137 414	3	D	D	287	D	67.6
6242	Community food & housing/emergency & other relief services .....	261	142 152	141 320	9	4 994	360	252	137 158	100.0
62421	Community food services .....	46	34 589	33 991	—	—	—	46	34 589	70.5
62422	Community housing services .....	132	63 469	59 527	8	D	D	124	D	92.2
624221	Temporary shelters .....	75	34 980	33 625	1	D	D	74	D	100.0
624229	Other community housing services .....	57	28 489	25 902	7	D	D	50	D	38.6
62423	Emergency & other relief services .....	83	44 094	47 802	1	D	D	82	D	100.0
6243	Vocational rehabilitation services .....	109	159 758	153 578	—	—	—	109	159 758	79.6
62431	Vocational rehabilitation services .....	109	159 758	153 578	—	—	—	109	159 758	79.6
6244	Child day care services .....	437	110 119	106 779	243	21 259	1 864	194	88 860	79.4
62441	Child day care services .....	437	110 119	106 779	243	21 259	1 864	194	88 860	79.4

**Table 7. Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
<b>WASHINGTON</b>										
624	Social assistance .....	1 767	927 558	892 810	59	64 083	8 783	1 708	863 475	72.8
6241	Individual & family services .....	788	550 691	533 387	41	49 776	4 127	747	500 915	76.4
62411	Child & youth services .....	245	159 815	152 922	12	11 499	647	233	148 316	87.0
62412	Services for the elderly & persons with disabilities .....	163	149 893	145 749	4	12 101	212	159	137 792	80.0
62419	Other individual & family services .....	380	240 983	234 716	25	26 176	3 268	355	214 807	67.0
6242	Community food & housing/emergency & other relief services ..	272	140 736	128 964	10	5 652	1 369	262	135 084	56.6
62421	Community food services .....	99	34 629	31 033	5	3 026	407	94	31 603	15.7
62422	Community housing services .....	134	68 021	64 848	5	2 626	962	129	65 395	61.9
624221	Temporary shelters .....	62	29 234	28 042	—	—	—	62	29 234	62.7
624229	Other community housing services .....	72	38 787	36 806	5	2 626	962	67	36 161	61.2
62423	Emergency & other relief services .....	39	38 086	33 083	—	—	—	39	38 086	84.3
6243	Vocational rehabilitation services ..	148	138 115	134 407	2	D	D	146	D	62.0
62431	Vocational rehabilitation services ..	148	138 115	134 407	2	D	D	146	D	62.0
6244	Child day care services .....	559	98 016	96 052	6	D	D	553	D	91.5
62441	Child day care services .....	559	98 016	96 052	6	D	D	553	D	91.5
<b>WEST VIRGINIA</b>										
624	Social assistance .....	552	243 284	238 965	36	3 912	400	516	239 372	74.6
6241	Individual & family services .....	321	163 271	162 177	33	3 092	367	288	160 179	76.3
62411	Child & youth services .....	91	32 975	31 268	—	—	—	91	32 975	57.7
62412	Services for the elderly & persons with disabilities .....	114	86 914	86 502	1	D	D	113	D	78.7
62419	Other individual & family services .....	116	43 382	44 407	32	D	D	84	D	85.5
6242	Community food & housing/emergency & other relief services ..	82	18 542	17 764	3	820	33	79	17 722	59.4
62421	Community food services .....	21	2 760	2 733	—	—	—	21	2 760	57.2
62422	Community housing services .....	42	13 207	12 484	3	820	33	39	12 387	61.4
624221	Temporary shelters .....	30	10 888	10 492	—	—	—	30	10 888	61.6
624229	Other community housing services .....	12	2 319	1 992	3	820	33	9	1 499	60.6
62423	Emergency & other relief services .....	19	2 575	2 547	—	—	—	19	2 575	51.7
6243	Vocational rehabilitation services ..	57	38 607	36 880	—	—	—	57	38 607	70.3
62431	Vocational rehabilitation services ..	57	38 607	36 880	—	—	—	57	38 607	70.3
6244	Child day care services .....	92	22 864	22 144	—	—	—	92	22 864	82.6
62441	Child day care services .....	92	22 864	22 144	—	—	—	92	22 864	82.6
<b>WISCONSIN</b>										
624	Social assistance .....	1 894	971 707	935 406	23	25 709	319	1 871	945 998	87.3
6241	Individual & family services .....	989	507 176	486 265	12	22 017	283	977	485 159	90.8
62411	Child & youth services .....	313	151 512	141 059	9	15 010	114	304	136 502	93.3
62412	Services for the elderly & persons with disabilities .....	272	153 017	150 750	—	—	—	272	153 017	80.8
62419	Other individual & family services .....	404	202 647	194 456	3	7 007	169	401	195 640	96.6
6242	Community food & housing/emergency & other relief services ..	198	91 038	86 593	2	D	D	196	D	60.5
62421	Community food services .....	42	23 709	22 256	—	—	—	42	23 709	58.4
62422	Community housing services .....	115	54 356	51 474	2	D	D	113	D	57.2
624221	Temporary shelters .....	56	25 506	24 193	—	—	—	56	25 506	74.2
624229	Other community housing services .....	59	28 850	27 281	2	D	D	57	D	42.2
62423	Emergency & other relief services .....	41	12 973	12 863	—	—	—	41	12 973	77.9
6243	Vocational rehabilitation services ..	179	261 669	253 257	1	D	D	178	D	97.9
62431	Vocational rehabilitation services ..	179	261 669	253 257	1	D	D	178	D	97.9
6244	Child day care services .....	528	111 824	109 291	8	1 407	25	520	110 417	68.1
62441	Child day care services .....	528	111 824	109 291	8	1 407	25	520	110 417	68.1
<b>WYOMING</b>										
624	Social assistance .....	239	99 845	96 577	7	96	22	232	99 749	92.1
6241	Individual & family services .....	138	50 661	49 224	6	D	D	132	D	93.7
62411	Child & youth services .....	43	15 489	14 857	—	—	—	43	15 489	100.0
62412	Services for the elderly & persons with disabilities .....	51	18 128	17 500	—	—	—	51	18 128	64.8
62419	Other individual & family services .....	44	17 044	16 867	6	D	D	38	D	94.2
6242	Community food & housing/emergency & other relief services ..	30	5 259	4 982	1	D	D	29	D	69.7
62421	Community food services .....	12	2 618	2 466	—	—	—	12	2 618	84.3
62422	Community housing services .....	13	2 196	2 071	1	D	D	12	D	63.7
624221	Temporary shelters .....	11	D	D	—	—	—	D	D	75.5
624229	Other community housing services .....	2	D	D	D	D	D	D	D	—
62423	Emergency & other relief services .....	5	445	445	—	—	—	5	445	13.5
6243	Vocational rehabilitation services ..	15	30 732	29 345	—	—	—	15	30 732	89.0
62431	Vocational rehabilitation services ..	15	30 732	29 345	—	—	—	15	30 732	89.0

Table 7. **Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
	<b>WYOMING—Con.</b>									
624	Social assistance—Con.									
6244	Child day care services .....	56	13 193	13 026	—	—	—	56	13 193	100.0
62441	Child day care services .....	56	13 193	13 026	—	—	—	56	13 193	100.0

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

### **EXPENSES (\$1,000)**

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

### **NUMBER OF ESTABLISHMENTS**

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for

individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

### **NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12**

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

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## RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services performed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign

subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) 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). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **62 HEALTH CARE AND SOCIAL ASSISTANCE**

The Health Care and Social Assistance sector comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

### **621 Ambulatory Health Care Services**

Industries in the Ambulatory Health Care Services subsector provide health care services directly or indirectly to ambulatory patients and do not usually provide inpatient services. Health practitioners in this subsector provide outpatient services, with the facilities and equipment not usually being the most significant part of the production process.

### **6211 Offices of Physicians**

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **62111 Offices of Physicians**

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or

D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621111 Offices of Physicians (Except Mental Health Specialists)**

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (except psychiatry or psychoanalysis) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621111 are comprised of these parts of the following SIC industries:

8011 (pt) Offices of Doctors of Medicine (Except Mental Health Specialists)

8031 (pt) Offices of Doctors of Osteopathy (Except Mental Health Specialists)

### **6211111 Offices of Doctors of Medicine (Except Mental Health Specialists)**

Establishments of licensed practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of general or specialized medicine or surgery (except the practice of mental health). These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers. Included here are group clinics owned and operated by associated physicians.

### **6211112 Offices of Doctors of Osteopathy (Except Mental Health Specialists)**

Establishments of licensed practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the practice of general or specialized osteopathic medicine or surgery (except mental health specialists). Included here are group clinics owned and operated by associated osteopathic physicians.

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### **621112 Offices of Physicians, Mental Health Specialists**

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of psychiatry or psychoanalysis. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621112 are comprised of these parts of the following SIC industries:

- 8011 (pt) Offices of Doctors of Medicine (Mental Health Specialists)
- 8031 (pt) Offices of Doctors of Osteopathy (Mental Health Specialists)

### **621121 Offices of Doctors of Medicine, Mental Health Specialists**

Establishments of health practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

### **621122 Offices of Doctors of Osteopathy, Mental Health Specialists**

Establishments of health practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

### **6212 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

### **62121 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or

group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

### **621210 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

The data published with NAICS code 621210 are comprised of the following SIC industry:

- 8021 Offices of Dentists

### **6213 Offices of Other Health Practitioners**

This industry group comprises establishments of independent health practitioners (except physicians and dentists).

### **62131 Offices of Chiropractors**

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621310 Offices of Chiropractors**

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621310 are comprised of this part of the following SIC industry:

- 8041 Offices of Chiropractors

### **62132 Offices of Optometrists**

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

### **621320 Offices of Optometrists**

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

The data published with NAICS code 621320 are comprised of the following SIC industry:

8042 Offices of Optometrists

### **62133 Offices of Mental Health Practitioners (Except Physicians)**

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621330 Offices of Mental Health Practitioners (Except Physicians)**

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621330 are comprised of this part of the following SIC industry:

8049 (pt) Offices of Mental Health Practitioners  
(Except Physicians)

### **62134 Offices of Physical, Occupational and Speech Therapists, and Audiologists**

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621340 Offices of Physical, Occupational and Speech Therapists, and Audiologists**

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621340 are comprised of these parts of the following SIC industries:

8049 (pt) Offices of Speech Therapists and  
Audiologists

8049 (pt) Offices of Physical and Occupational  
Therapists

### **6213401 Speech Therapists and Audiologists**

Establishments of health practitioners primarily engaged in diagnosing and treating speech, language, or hearing problems. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

### **6213402 Physical and Occupational Therapists**

Establishments of health practitioners primarily engaged in the following: (1) administering medically prescribed physical therapy treatment for patients suffering

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from injuries, or muscle, nerve, joint, and bone disease; or (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities regain physical or mental functioning, or to adapt to their disabilities. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

### **62139 Offices of All Other Health Practitioners**

This industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; and audiologists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621391 Offices of Podiatrists**

This U.S. industry comprises establishments of health practitioners having the degree of D.P. (Doctor of podiatry) primarily engaged in the independent practice of podiatry. These practitioners diagnose and treat diseases and deformities of the foot and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621391 are comprised of the following SIC industry:

8043 Offices of Podiatrists

### **621399 Offices of All Other Miscellaneous Health Practitioners**

This U.S. industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; audiologists; and podiatrists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621399 are comprised of this part of the following SIC industry:

8049 (pt) Offices of All Other Health Practitioners

### **6214 Outpatient Care Centers**

This NAICS industry group includes establishments classified in the following NAICS industries: 62141, Family Planning Centers; 62142, Outpatient Mental Health and Substance Abuse Centers; and 62149, Other Outpatient Care Centers.

### **62141 Family Planning Centers**

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

### **621410 Family Planning Centers**

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

The data published with NAICS code 621410 are comprised of these parts of the following SIC industries:

8093 (pt) Family Planning Centers

8099 (pt) Childbirth Preparation Classes

### **6214101 Childbirth Preparation Classes**

Establishments primarily engaged in providing childbirth preparation classes.

### **6214102 Family Planning Centers (Except Childbirth Preparation)**

Establishments, with medical staff, primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

### **62142 Outpatient Mental Health and Substance Abuse Centers**

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

### **621420 Outpatient Mental Health and Substance Abuse Centers**

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

The data published with NAICS code 621420 are comprised of this part of the following SIC industry:

8093 (pt) Outpatient Mental Health and Substance Abuse Centers

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### **62149 Other Outpatient Care Centers**

This industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers and outpatient mental health and substance abuse centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

### **621491 HMO Medical Centers**

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in providing a range of outpatient medical services to the health maintenance organization (HMO) subscribers with a focus generally on primary health care. These establishments are owned by the HMO. Included in this industry are HMO establishments that both provide health care services and underwrite health and medical insurance policies.

The data published with NAICS code 621491 are comprised of this part of the following SIC industry:

8011 (pt) HMO Medical Centers

### **621492 Kidney Dialysis Centers**

This U.S. industry comprises establishments with medical staff primarily engaged in providing outpatient kidney or renal dialysis services.

The data published with NAICS code 621492 are comprised of the following SIC industry:

8092 Kidney Dialysis Centers

### **621493 Freestanding Ambulatory Surgical and Emergency Centers**

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in (1) providing surgical services (e.g., orthoscopic and cataract surgery) on an outpatient basis or (2) providing emergency care services (e.g., setting broken bones, treating lacerations, or tending to patients suffering injuries as a result of accidents, trauma, or medical conditions necessitating immediate medical care) on an outpatient basis. Outpatient surgical establishments have specialized facilities, such as operating and recovery rooms, and specialized equipment, such as anesthetic or X-ray equipment.

The data published with NAICS code 621493 are comprised of this part of the following SIC industry:

8011 (pt) Freestanding Ambulatory Surgical and Emergency Centers

### **621498 All Other Outpatient Care Centers**

This U.S. industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers, outpatient mental health and substance abuse centers, HMO

medical centers, kidney dialysis centers, and freestanding ambulatory surgical and emergency centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

The data published with NAICS code 621498 are comprised of this part of the following SIC industry:

8093 (pt) All Other Outpatient Care Centers

### **6215 Medical and Diagnostic Laboratories**

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

### **62151 Medical and Diagnostic Laboratories**

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

### **621511 Medical Laboratories**

This U.S. industry comprises establishments known as medical laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis, generally to the medical profession or to the patient on referral from a health practitioner.

The data published with NAICS code 621511 are comprised of this part of the following SIC industry:

8071 (pt) Medical Laboratories

### **621512 Diagnostic Imaging Centers**

This U.S. industry comprises establishments known as diagnostic imaging centers primarily engaged in producing images of the patient generally on referral from a health practitioner.

The data published with NAICS code 621512 are comprised of this part of the following SIC industry:

8071 (pt) Diagnostic Imaging Centers

### **6216 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical

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equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

### **62161 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

### **621610 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

The data published with NAICS code 621610 are comprised of the following SIC industry:

8082 Home Health Care Services

### **6219 Other Ambulatory Health Care Services**

This industry group comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical laboratories and diagnostic imaging centers; and home health care providers).

### **62191 Ambulance Services**

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

### **621910 Ambulance Services**

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

The data published with NAICS code 621910 are comprised of these parts of the following SIC industries:

4119 (pt) Ambulance or Rescue Service (Except by Air)

4522 (pt) Air Ambulance

### **6219101 Air Ambulance Services**

Establishments primarily engaged in providing air transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. These aircraft are equipped with lifesaving equipment operated by medically trained personnel.

### **6219109 Ambulance or Rescue Service (Except by Air)**

Establishments primarily engaged in providing ground transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

### **62199 All Other Ambulatory Health Care Services**

This industry comprises establishments primarily engaged in providing ambulatory health care services (except office physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; and ambulances).

### **621991 Blood and Organ Banks**

This U.S. industry comprises establishments primarily engaged in collecting, storing, and distributing blood and blood products and storing and distributing body organs.

The data published with NAICS code 621991 are comprised of this part of the following SIC industry:

8099 (pt) Blood and Organ Banks

### **621999 All Other Miscellaneous Ambulatory Health Care Services**

This U.S. industry comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; ambulances; and blood and organ banks).

The data published with NAICS code 621999 are comprised of this part of the following SIC industry:

8099 (pt) All Other Miscellaneous Ambulatory Health Care Services

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## 622 Hospitals

Industries in the Hospitals subsector provide medical, diagnostic, and treatment services that include physician, nursing, and other health services to inpatients and the specialized accommodation services required by inpatients. Hospitals may also provide outpatient services as a secondary activity. Establishments in the Hospitals subsector provide inpatient health services, many of which can only be provided using the specialized facilities and equipment that form a significant and integral part of the production process.

### 6221 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

#### 62211 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

#### 622110 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other

services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

The data published with NAICS code 622110 are comprised of these parts of the following SIC industries:

- 8062 General Medical and Surgical Hospitals
- 8069 (pt) Children's Hospitals (Except Government)
- 8069 (pt) Children's Hospitals (Government)

### 6221101 General Medical and Surgical Hospitals, Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

#### 62211011 Children's Hospitals, Government

Government establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

#### 62211012 General Medical and Surgical Hospitals (Except Children's Hospitals), Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

#### 6221102 General Medical and Surgical Hospitals (Except Government)

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services,

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such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **62211021 Children's Hospitals (Except Government)**

Nongovernment establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **62211022 General Medical and Surgical Hospitals (Except Children's Hospitals, Except Government)**

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **6222 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

### **62221 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional

requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

### **622210 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

The data published with NAICS code 622210 are comprised of these parts of the following SIC industries:

- 8063 Psychiatric Hospitals
- 8069 (pt) Substance Abuse Hospitals (Except Government)
- 8069 (pt) Substance Abuse Hospitals, (Government)

### **6222101 Psychiatric and Substance Abuse Hospitals, Government**

Government establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities provide complete psychiatric care.

### **62221011 Substance Abuse Hospitals, Government**

Government establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

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### **62221012 Psychiatric Hospitals, Government**

Government establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **6222102 Psychiatric and Substance Abuse Hospitals (Except Government)**

Nongovernment establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **62221021 Substance Abuse Hospitals (Except Government)**

Nongovernment establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

### **62221022 Psychiatric Hospitals (Except Government)**

Nongovernment establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **6223 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with

a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

### **62231 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

### **622310 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

The data published with NAICS code 622310 are comprised of these parts of the following SIC industries:

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8069 (pt) Other Specialty Hospitals (Except Government)

8069 (pt) Other Specialty Hospitals, (Government)

### **6223101 Specialty (Except Psychiatric and Abuse) Hospitals, Government**

Government establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

### **6223102 Specialty (Except Psychiatric and Abuse, Except Government) Hospitals**

Nongovernment establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

## **623 Nursing and Residential Care Facilities**

Industries in the Nursing and Residential Care Facilities subsector provide residential care combined with either nursing, supervisory, or other types of care as required by the residents. In this subsector, the facilities are a significant part of the production process and the care provided is a mix of health and social services with the health services being largely some level of nursing services.

### **6231 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

#### **62311 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

#### **623110 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended

period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

The data published with NAICS code 623110 are comprised of this part of the following SIC industry:

805 (pt) Nursing Care Facilities

### **6232 Residential Mental Retardation, Mental Health and Substance Abuse Facilities**

This industry group comprises establishments primarily engaged in providing residential care (but not licensed hospital care) to people with mental retardation, mental illness, or substance abuse problems.

#### **62321 Residential Mental Retardation Facilities**

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

#### **623210 Residential Mental Retardation Facilities**

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

The data published with NAICS code 623210 are comprised of this part of the following SIC industry:

805 (pt) Residential Mental Retardation Facilities

#### **62322 Residential Mental Health and Substance Abuse Facilities**

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

#### **623220 Residential Mental Health and Substance Abuse Facilities**

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to

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the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

The data published with NAICS code 623220 are comprised of this part of the following SIC industry:

8361 (pt) Residential Mental Health and Substance Abuse Facilities

### **6233 Community Care Facilities for the Elderly**

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

#### **62331 Community Care Facilities for the Elderly**

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

#### **623311 Continuing Care Retirement Communities**

This U.S. industry comprises establishments primarily engaged in providing a range of residential and personal care services with on-site nursing care facilities for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. Individuals live in a variety of residential settings with meals, housekeeping, social, leisure, and other services available to assist residents in daily living. Assisted-living facilities with on-site nursing care facilities are included in this industry.

The data published with NAICS code 623311 are comprised of this part of the following SIC industry:

805 (pt) Continuing Care Retirement Communities

#### **623312 Homes for the Elderly**

This U.S. industry comprises establishments primarily engaged in providing residential and personal care services (i.e., without on-site nursing care facilities) for (1) the elderly or other persons who are unable to fully care for themselves and/or (2) the elderly or other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services.

The data published with NAICS code 623312 are comprised of this part of the following SIC industry:

8361 (pt) Homes for the Elderly

### **6239 Other Residential Care Facilities**

This industry group comprises establishments of residential care facilities (except residential mental retardation, mental health, and substance abuse facilities and community care facilities for the elderly).

#### **62399 Other Residential Care Facilities**

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

#### **623990 Other Residential Care Facilities**

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

The data published with NAICS code 623990 are comprised of this part of the following SIC industry:

8361 (pt) Other Residential Care Facilities

### **624 Social Assistance**

Industries in the Social Assistance subsector provide a wide variety of social assistance services directly to their clients. These services do not include residential or accommodation services, except on a short stay basis.

#### **6241 Individual and Family Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 62411, Child and Youth Services; 62412, Services for the Elderly and Persons with Disabilities; and 62419, Other Individual and Family Services.

#### **62411 Child and Youth Services**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

#### **624110 Child and Youth Services**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

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The data published with NAICS code 624110 are comprised of these parts of the following SIC industries:

8322 (pt) Child and Youth Services

8641 (pt) Scouting and Related Youth Development Organizations

For the 1997 Economic Census, scouting and related youth development organizations are classified here in 624110.

### **6241101 Child and Youth Services (Except Scouting and Related Youth Development Organizations)**

Establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in areas, such as adoption and foster care, drug prevention, life skills training, and positive social development.

### **6241102 Scouting and Related Youth Development Organizations**

Establishments primarily engaged in providing guidance, life skills training, positive social development and character through youth development organizations, such as scouting.

### **62412 Services for the Elderly and Persons With Disabilities**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

### **624120 Services for the Elderly and Persons With Disabilities**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

The data published with NAICS code 624120 are comprised of this part of the following SIC industry:

8322 (pt) Services for the Elderly and Persons With Disabilities

### **62419 Other Individual and Family Services**

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

### **624190 Other Individual and Family Services**

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

The data published with NAICS code 624190 are comprised of this part of the following SIC industry:

8322 (pt) Other Individual and Family Social Services

### **6242 Community Food and Housing, and Emergency and Other Relief Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 62421, Community Food Services; 62422, Community Housing Services; and 62423, Emergency and Other Relief Services.

### **62421 Community Food Services**

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

### **624210 Community Food Services**

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

The data published with NAICS code 624210 are comprised of this part of the following SIC industry:

8322 (pt) Community Food Services

### **62422 Community Housing Services**

This industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse; (2) temporary residential shelter for the homeless, runaway youths, and patients and families caught in medical crises; (3) transitional housing for low-income individuals and families; (4) volunteer construction or repair of low cost housing, in partnership with the homeowner who

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may assist in construction or repair work; and (5) repair of homes for elderly or disabled homeowners. These establishments may operate their own shelter; or may subsidize housing using existing homes, apartments, hotels, or motels; or may require a low-cost mortgage or work (sweat) equity.

### **624221 Temporary Shelters**

This U.S. industry comprises establishments primarily engaged in providing (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse and/or (2) temporary residential shelter for homeless individuals or families, runaway youth, and patients and families caught in medical crises. These establishments may operate their own shelters or may subsidize housing using existing homes, apartments, hotels, or motels.

The data published with NAICS code 624221 are comprised of this part of the following SIC industry:

8322 (pt) Temporary Shelters

### **624229 Other Community Housing Services**

This U.S. industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) transitional housing to low-income individuals and families; (2) volunteer construction or repair of low-cost housing, in partnership with the homeowner who may assist in the construction or repair work; and (3) the repair of homes for elderly or disabled homeowners. These establishments may subsidize housing using existing homes, apartments, hotels, or motels or may require a low-cost mortgage or sweat equity. These establishments may also provide low-income families with furniture and household supplies.

The data published with NAICS code 624229 are comprised of this part of the following SIC industry:

8322 (pt) Other Community Housing Services

### **62423 Emergency and Other Relief Services**

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

### **624230 Emergency and Other Relief Services**

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

The data published with NAICS code 624230 are comprised of this part of the following SIC industry:

8322 (pt) Emergency and Other Relief Services

### **6243 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

### **62431 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

### **624310 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

The data published with NAICS code 624310 are comprised of the following SIC industry:

8331 Vocational Rehabilitation Services

### **6244 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

### **62441 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

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**624410 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

The data published with NAICS code 624410 are comprised of these parts of the following SIC industries:

- 7299 (pt) Babysitting Services
- 8351 Child Day Care Services

**6244101 Child Day Care Services (Except Babysitting Services)**

Establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

**6244102 Babysitting Services**

Establishments primarily engaged in babysitting children on an intermittent or irregular basis.

# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
  - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
  - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
  - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
  - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at [www.census.gov/naics](http://www.census.gov/naics).

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
  - a. Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
  - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
  - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

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## **METHOD OF ASSIGNING TAX STATUS**

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

## **RELIABILITY OF DATA**

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

## **TREATMENT OF NONRESPONSE**

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

## Appendix D. Geographic Notes

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Not applicable for this report.

# Appendix E. Metropolitan Areas

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Not applicable for this report.



## 1997 Economic Census

*Health Care and Social Assistance*

Subject Series



## ACKNOWLEDGMENTS

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# Summary 1997

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## **1997 Economic Census** *Health Care and Social Assistance* Subject Series



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-- Not applicable for this report.

**Note:** This summary report is a compilation of selected tables from the 1997 Health Care and Social Assistance Geographic Area Series, Sources of Receipts or Revenue, and Establishment and Firm Size reports.

# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

## ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

## RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

## GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

## **BASIS OF REPORTING**

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

## **DOLLAR VALUES**

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

### **Reports in Print and Electronic Media**

All results of the 1997 Economic Census are available on the Census Bureau Internet site ([www.census.gov](http://www.census.gov)) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

### **Special Tabulations**

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

## **HISTORICAL INFORMATION**

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

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## SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at [www.census.gov/econguide](http://www.census.gov/econguide). More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at [www.census.gov/econ/www/history.html](http://www.census.gov/econ/www/history.html).

## ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.	V	Represents less than 50 vehicles or .05 percent.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.	X	Not applicable.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.	Y	Disclosure withheld because of insufficient coverage of merchandise lines.
N	Not available or not comparable.	Z	Less than half the unit shown.
Q	Revenue not collected at this level of detail for multiestablishment firms.	a	0 to 19 employees.
S	Withheld because estimates did not meet publication standards.	b	20 to 99 employees.
		c	100 to 249 employees.
		e	250 to 499 employees.
		f	500 to 999 employees.
		g	1,000 to 2,499 employees.
		h	2,500 to 4,999 employees.
		i	5,000 to 9,999 employees.
		j	10,000 to 24,999 employees.
		k	25,000 to 49,999 employees.
		l	50,000 to 99,999 employees.
		m	100,000 employees or more.
		p	10 to 19 percent estimated.
		q	20 to 29 percent estimated.
		r	Revised.
		s	Sampling error exceeds 40 percent.
		nec	Not elsewhere classified.
		nsk	Not specified by kind.
		–	Represents zero (page image/print only).
		(CC)	Consolidated city.
		(IC)	Independent city.

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# Health Care and Social Assistance

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## SCOPE

The Health Care and Social Assistance sector (sector 62) of the 1997 Economic Census comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

## GENERAL

A list of reports that provide statistics on sector 62 follows.

**Geographic area reports.** There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax,

each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

**Sources of receipts or revenue report.** This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

**Establishment and firm size (including legal form of organization) report.** This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

**Miscellaneous subjects report.** This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

**ZIP Code report.** This report presents data for establishments with payroll by United States ZIP Code.

## GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

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(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

#### **COMPARABILITY OF THE 1992 AND 1997 CENSUSES**

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

#### **DISCLOSURE**

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the United States: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>UNITED STATES</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>531 069</b>	<b>418 602 207</b>	<b>182 256 342</b>	<b>40 643 478</b>	<b>6 231 768</b>	<b>20.1</b>	<b>7.8</b>
621	Ambulatory health care services .....	440 200	310 012 321	137 979 315	30 023 002	3 744 279	24.0	8.2
6211	Offices of physicians .....	195 449	171 629 179	84 976 577	17 941 343	1 571 145	26.1	7.7
62111	Offices of physicians .....	195 449	171 629 179	84 976 577	17 941 343	1 571 145	26.1	7.7
621111	Offices of physicians (except mental health specialists) .....	185 094	168 251 883	83 482 128	17 623 619	1 536 459	25.5	7.6
621112	Offices of physicians, mental health specialists .....	10 355	3 377 296	1 494 449	317 724	34 686	55.1	12.9
6212	Offices of dentists .....	114 178	48 482 037	18 226 762	3 965 506	641 674	26.6	4.1
62121	Offices of dentists .....	114 178	48 482 037	18 226 762	3 965 506	641 674	26.6	4.1
621210	Offices of dentists .....	114 178	48 482 037	18 226 762	3 965 506	641 674	26.6	4.1
6213	Offices of other health practitioners .....	88 896	28 282 299	10 456 729	2 365 863	406 589	32.2	8.7
62131	Offices of chiropractors .....	30 487	6 570 083	1 886 173	418 611	91 700	43.6	7.7
621310	Offices of chiropractors .....	30 487	6 570 083	1 886 173	418 611	91 700	43.6	7.7
62132	Offices of optometrists .....	17 875	6 361 839	1 773 428	401 794	79 545	27.9	5.6
621320	Offices of optometrists .....	17 875	6 361 839	1 773 428	401 794	79 545	27.9	5.6
62133	Offices of mental health practitioners (except physicians) .....	11 750	2 504 820	947 521	213 021	38 427	48.7	10.3
621330	Offices of mental health practitioners (except physicians) .....	11 750	2 504 820	947 521	213 021	38 427	48.7	10.3
62134	Offices of physical, occup, & speech therapists & audiologists .....	14 277	8 684 039	4 376 786	1 010 644	141 533	17.3	10.1
621340	Offices of physical, occup, & speech therapists & audiologists .....	14 277	8 684 039	4 376 786	1 010 644	141 533	17.3	10.1
6213401	Speech therapists & audiologists .....	2 315	714 482	271 261	61 749	10 508	43.3	5.0
6213402	Physical & occupational therapists .....	11 962	7 969 557	4 105 525	948 895	131 025	15.0	10.6
62139	Offices of all other health practitioners .....	14 497	4 161 518	1 472 821	321 793	55 384	41.9	11.1
621391	Offices of podiatrists .....	8 662	2 393 443	771 151	168 549	30 472	46.5	7.1
621399	Offices of all other miscellaneous health practitioners .....	5 835	1 768 075	701 670	153 244	24 912	35.8	16.4
6214	Outpatient care centers .....	11 828	17 306 497	5 501 909	1 278 154	173 809	9.2	17.4
62141	Family planning centers .....	443	277 683	95 394	21 355	4 022	22.6	14.9
621410	Family planning centers .....	443	277 683	95 394	21 355	4 022	22.6	14.9
62142	Outpatient mental health & substance abuse centers .....	2 648	1 503 605	579 137	133 911	23 001	17.5	16.4
621420	Outpatient mental health & substance abuse centers .....	2 648	1 503 605	579 137	133 911	23 001	17.5	16.4
62149	Other outpatient care centers .....	8 737	15 525 209	4 827 378	1 122 888	146 786	8.1	17.6
621491	HMO medical centers .....	262	1 709 323	419 527	111 139	11 029	—	5.1
621492	Kidney dialysis centers .....	1 953	4 310 817	1 147 692	260 780	38 503	6.5	14.5
621493	Freestanding ambulatory surgical & emergency centers .....	2 089	4 088 108	1 262 848	283 612	34 295	10.8	8.5
621498	All other outpatient care centers .....	4 433	5 416 961	1 997 311	467 357	62 959	10.0	30.8
6215	Medical & diagnostic laboratories .....	9 076	16 317 096	5 401 749	1 246 079	151 338	12.9	6.2
62151	Medical & diagnostic laboratories .....	9 076	16 317 096	5 401 749	1 246 079	151 338	12.9	6.2
621511	Medical laboratories .....	4 655	10 443 452	3 519 456	835 582	107 474	9.1	5.0
621512	Diagnostic imaging centers .....	4 421	5 873 644	1 882 293	410 497	43 864	19.7	8.4
6216	Home health care services .....	16 315	21 474 024	10 940 964	2 635 670	681 505	15.6	13.8
62161	Home health care services .....	16 315	21 474 024	10 940 964	2 635 670	681 505	15.6	13.8
621610	Home health care services .....	16 315	21 474 024	10 940 964	2 635 670	681 505	15.6	13.8
6219	Other ambulatory health care services .....	4 468	6 521 189	2 474 625	590 387	118 219	9.8	12.5
62191	Ambulance services .....	2 453	4 206 729	1 803 333	432 260	90 054	10.3	9.5
621910	Ambulance services .....	2 453	4 206 729	1 803 333	432 260	90 054	10.3	9.5
62199	All other ambulatory health care services .....	2 015	2 314 460	671 292	158 127	28 165	9.0	17.8
621991	Blood & organ banks .....	504	1 017 082	242 944	58 832	10 266	7.0	22.5
621999	All other miscellaneous ambulatory health care services .....	1 511	1 297 378	428 348	99 295	17 899	10.5	14.2
622	Hospitals .....	1 345	40 146 379	13 885 808	3 407 896	511 584	1.3	1.5
6221	General medical & surgical hospitals .....	792	34 212 503	11 570 213	2 835 294	421 257	1.2	1.1
62211	General medical & surgical hospitals .....	792	34 212 503	11 570 213	2 835 294	421 257	1.2	1.1
622110	General medical & surgical hospitals .....	792	34 212 503	11 570 213	2 835 294	421 257	1.2	1.1
6221102	General medical & surgical hospitals (except government) .....	792	34 212 503	11 570 213	2 835 294	421 257	1.2	1.1
6222	Psychiatric & substance abuse hospitals .....	389	3 368 561	1 345 826	335 938	54 243	1.1	4.4
62221	Psychiatric & substance abuse hospitals .....	389	3 368 561	1 345 826	335 938	54 243	1.1	4.4
622210	Psychiatric & substance abuse hospitals .....	389	3 368 561	1 345 826	335 938	54 243	1.1	4.4
6222102	Psychiatric & substance abuse hospitals (except government) .....	389	3 368 561	1 345 826	335 938	54 243	1.1	4.4
6223	Specialty (except psychiatric & substance abuse) hospitals .....	164	2 565 315	969 769	236 664	36 084	2.8	2.0
62231	Specialty (except psychiatric & substance abuse) hospitals .....	164	2 565 315	969 769	236 664	36 084	2.8	2.0
622310	Specialty (except psychiatric & substance abuse) hospitals .....	164	2 565 315	969 769	236 664	36 084	2.8	2.0
623	Nursing & residential care facilities .....	32 833	55 844 395	24 625 546	5 869 612	1 484 845	10.3	8.9
6231	Nursing care facilities .....	12 517	44 485 246	20 193 176	4 843 055	1 160 523	6.0	7.5
62311	Nursing care facilities .....	12 517	44 485 246	20 193 176	4 843 055	1 160 523	6.0	7.5
623110	Nursing care facilities .....	12 517	44 485 246	20 193 176	4 843 055	1 160 523	6.0	7.5
6232	Residential mental retardation/health & substance abuse facility .....	7 293	3 620 385	1 617 705	375 805	109 932	23.4	16.0
62321	Residential mental retardation facilities .....	5 411	2 507 066	1 156 965	268 166	82 447	22.7	16.7
623210	Residential mental retardation facilities .....	5 411	2 507 066	1 156 965	268 166	82 447	22.7	16.7
62322	Residential mental health & substance abuse facilities .....	1 882	1 113 319	460 740	107 639	27 485	25.1	14.5
623220	Residential mental health & substance abuse facilities .....	1 882	1 113 319	460 740	107 639	27 485	25.1	14.5
6233	Community care facilities for the elderly .....	11 637	7 087 953	2 533 198	583 811	196 067	29.4	13.4
62331	Community care facilities for the elderly .....	11 637	7 087 953	2 533 198	583 811	196 067	29.4	13.4
623311	Continuing care retirement communities .....	1 713	2 540 584	1 008 636	236 844	69 733	14.9	9.4
623312	Homes for the elderly .....	9 924	4 547 369	1 524 562	346 967	126 334	37.5	15.7
6239	Other residential care facilities .....	1 386	650 811	281 467	66 941	18 323	20.9	16.8
62399	Other residential care facilities .....	1 386	650 811	281 467	66 941	18 323	20.9	16.8
623990	Other residential care facilities .....	1 386	650 811	281 467	66 941	18 323	20.9	16.8

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>UNITED STATES—Con.</b>							
<b>62</b>	<b>Health care &amp; social assistance—Con.</b>							
624	Social assistance .....	56 691	12 599 112	5 765 673	1 342 968	491 060	27.2	12.5
6241	Individual & family services .....	9 843	2 636 231	1 112 505	245 447	68 772	32.8	17.4
62411	Child & youth services .....	1 648	539 369	210 096	45 310	11 510	27.2	19.0
624110	Child & youth services .....	1 648	539 369	210 096	45 310	11 510	27.2	19.0
62412	Services for the elderly & persons with disabilities .....	2 976	807 258	394 160	86 355	32 186	31.6	15.5
624120	Services for the elderly & persons with disabilities .....	2 976	807 258	394 160	86 355	32 186	31.6	15.5
62419	Other individual & family services .....	5 219	1 289 604	508 249	113 782	25 076	35.8	17.9
624190	Other individual & family services .....	5 219	1 289 604	508 249	113 782	25 076	35.8	17.9
6242	Community food & housing/emergency & other relief services .....	344	111 986	29 042	6 373	1 553	24.3	27.3
62421	Community food services .....	95	17 984	4 063	869	351	21.8	53.8
624210	Community food services .....	95	17 984	4 063	869	351	21.8	53.8
62422	Community housing services .....	167	74 092	20 845	4 764	962	18.7	21.0
624221	Temporary shelters .....	58	34 534	10 554	2 436	490	22.9	14.5
624229	Other community housing services .....	109	39 558	10 291	2 328	472	15.1	26.8
62423	Emergency & other relief services .....	82	19 910	4 134	740	240	47.3	26.6
624230	Emergency & other relief services .....	82	19 910	4 134	740	240	47.3	26.6
6243	Vocational rehabilitation services .....	2 549	1 432 269	675 684	157 942	32 004	26.2	13.8
62431	Vocational rehabilitation services .....	2 549	1 432 269	675 684	157 942	32 004	26.2	13.8
624310	Vocational rehabilitation services .....	2 549	1 432 269	675 684	157 942	32 004	26.2	13.8
6244	Child day care services .....	43 955	8 418 626	3 948 442	933 206	388 731	25.6	10.5
62441	Child day care services .....	43 955	8 418 626	3 948 442	933 206	388 731	25.6	10.5
624410	Child day care services .....	43 955	8 418 626	3 948 442	933 206	388 731	25.6	10.5

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

**Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the United States: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>UNITED STATES</b>									
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>114 784</b>	<b>466 451 794</b>	<b>440 956 288</b>	<b>195 949 352</b>	<b>47 859 474</b>	<b>7 329 811</b>	<b>2.0</b>	<b>2.6</b>
621	Ambulatory health care services .....	15 181	45 428 453	43 793 320	17 884 218	4 393 734	669 335	1.9	6.3
6214	Outpatient care centers .....	9 940	31 561 321	30 559 076	11 157 881	2 742 077	346 501	1.0	5.8
62141	Family planning centers .....	1 390	668 027	633 438	296 105	71 943	14 100	5.1	10.4
621410	Family planning centers .....	1 390	668 027	633 438	296 105	71 943	14 100	5.1	10.4
62142	Outpatient mental health & substance abuse centers ..	3 646	4 714 846	4 550 229	2 419 060	579 850	102 096	2.1	8.7
621420	Outpatient mental health & substance abuse centers .....	3 646	4 714 846	4 550 229	2 419 060	579 850	102 096	2.1	8.7
62149	Other outpatient care centers .....	4 904	26 178 448	25 375 409	8 442 716	2 090 284	230 305	.7	5.1
621491	HMO medical centers .....	510	12 289 824	11 858 241	1 985 165	517 887	47 218	—	2.0
621492	Kidney dialysis centers .....	261	583 703	532 011	193 376	46 942	6 638	.1	2.1
621493	Freestanding ambulatory surgical & emergency centers .....	313	672 979	624 890	261 599	61 643	8 121	.4	11.3
621498	All other outpatient care centers .....	3 820	12 631 942	12 360 267	6 002 576	1 463 812	168 328	1.3	8.0
6216	Home health care services .....	3 375	10 104 243	9 669 707	5 426 172	1 334 305	267 484	3.7	6.2
62161	Home health care services .....	3 375	10 104 243	9 669 707	5 426 172	1 334 305	267 484	3.7	6.2
621610	Home health care services .....	3 375	10 104 243	9 669 707	5 426 172	1 334 305	267 484	3.7	6.2
6219	Other ambulatory health care services .....	1 866	3 762 889	3 564 537	1 300 165	317 352	55 350	4.8	11.1
62191	Ambulance services .....	1 032	820 674	774 795	319 570	76 268	21 172	20.8	7.3
621910	Ambulance services .....	1 032	820 674	774 795	319 570	76 268	21 172	20.8	7.3
62199	All other ambulatory health care services .....	834	2 942 215	2 789 742	980 595	241 084	34 178	.4	12.2
621991	Blood & organ banks .....	726	2 851 025	2 712 343	943 507	232 177	32 731	.1	12.2
621999	All other miscellaneous ambulatory health care services .....	108	91 190	77 399	37 088	8 907	1 447	8.2	13.5
622	Hospitals .....	5 340	339 031 933	318 763 050	141 909 969	34 813 427	4 421 454	.3	.4
6221	General medical & surgical hospitals .....	4 695	319 920 383	300 066 401	131 053 557	32 097 670	4 105 334	.3	.3
62211	General medical & surgical hospitals .....	4 695	319 920 383	300 066 401	131 053 557	32 097 670	4 105 334	.3	.3
622110	General medical & surgical hospitals .....	4 695	319 920 383	300 066 401	131 053 557	32 097 670	4 105 334	.3	.3
6221101	General medical & surgical hospitals, government .....	1 591	77 024 061	73 899 574	34 435 423	8 502 567	995 310	.1	.6
6221102	General medical & surgical hospitals (except government) .....	3 104	242 896 322	226 166 827	96 618 134	23 595 103	3 110 024	.4	.2
6222	Psychiatric & substance abuse hospitals .....	412	10 688 543	10 606 614	6 982 534	1 739 951	201 014	.2	2.2
62221	Psychiatric & substance abuse hospitals .....	412	10 688 543	10 606 614	6 982 534	1 739 951	201 014	.2	2.2
622210	Psychiatric & substance abuse hospitals .....	412	10 688 543	10 606 614	6 982 534	1 739 951	201 014	.2	2.2
6222101	Psychiatric & substance abuse hospitals, government .....	262	8 849 818	8 797 752	6 009 314	1 504 071	167 045	—	2.3
6222102	Psychiatric & substance abuse hospitals (except government) .....	150	1 838 725	1 808 862	973 220	235 880	33 969	1.0	2.1
6223	Specialty (except psychiatric & substance abuse) hospitals .....	233	8 423 007	8 090 035	3 873 878	975 806	115 106	—	.1
62231	Specialty (except psychiatric & substance abuse) hospitals .....	233	8 423 007	8 090 035	3 873 878	975 806	115 106	—	.1
622310	Specialty (except psychiatric & substance abuse) hospitals .....	233	8 423 007	8 090 035	3 873 878	975 806	115 106	—	.1
623	Nursing & residential care facilities .....	24 526	37 235 108	35 587 972	17 526 707	4 225 588	985 878	5.0	5.9
6231	Nursing care facilities .....	3 088	15 248 712	14 760 380	7 395 990	1 794 608	396 639	3.2	4.1
62311	Nursing care facilities .....	3 088	15 248 712	14 760 380	7 395 990	1 794 608	396 639	3.2	4.1
623110	Nursing care facilities .....	3 088	15 248 712	14 760 380	7 395 990	1 794 608	396 639	3.2	4.1
6232	Residential mental retardation/health & substance abuse facility .....	12 940	7 973 358	7 682 823	4 126 209	990 449	246 083	5.4	7.2
62321	Residential mental retardation facilities .....	9 287	5 270 174	5 098 209	2 791 122	665 214	175 921	3.9	6.6
623210	Residential mental retardation facilities .....	9 287	5 270 174	5 098 209	2 791 122	665 214	175 921	3.9	6.6
62322	Residential mental health & substance abuse facilities ..	3 653	2 703 184	2 584 614	1 335 087	325 235	70 162	8.3	8.3
623220	Residential mental health & substance abuse facilities .....	3 653	2 703 184	2 584 614	1 335 087	325 235	70 162	8.3	8.3
6233	Community care facilities for the elderly .....	3 951	9 304 097	8 722 260	3 741 834	899 568	226 011	5.9	5.2
62331	Community care facilities for the elderly .....	3 951	9 304 097	8 722 260	3 741 834	899 568	226 011	5.9	5.2
623311	Continuing care retirement communities .....	1 282	7 300 126	6 849 633	2 922 239	703 302	172 586	1.6	1.3
623312	Homes for the elderly .....	2 669	2 003 971	1 872 627	819 595	196 266	53 425	21.7	19.3
6239	Other residential care facilities .....	4 547	4 708 941	4 422 509	2 262 674	540 963	117 145	8.6	11.1
62399	Other residential care facilities .....	4 547	4 708 941	4 422 509	2 262 674	540 963	117 145	8.6	11.1
623990	Other residential care facilities .....	4 547	4 708 941	4 422 509	2 262 674	540 963	117 145	8.6	11.1
624	Social assistance .....	69 737	44 756 300	42 811 946	18 628 458	4 426 725	1 253 144	11.9	12.7
6241	Individual & family services .....	36 364	26 452 637	25 278 862	10 781 228	2 556 712	642 584	11.5	11.9
62411	Child & youth services .....	11 086	7 718 841	7 347 657	3 170 827	741 942	172 011	11.8	9.7
624110	Child & youth services .....	11 086	7 718 841	7 347 657	3 170 827	741 942	172 011	11.8	9.7
62412	Services for the elderly & persons with disabilities ....	9 960	8 217 311	7 962 085	3 260 217	779 180	226 720	10.3	9.3
624120	Services for the elderly & persons with disabilities ..	9 960	8 217 311	7 962 085	3 260 217	779 180	226 720	10.3	9.3
62419	Other individual & family services .....	15 318	10 516 485	9 969 120	4 350 184	1 035 590	243 853	12.2	15.7
624190	Other individual & family services .....	15 318	10 516 485	9 969 120	4 350 184	1 035 590	243 853	12.2	15.7
6242	Community food & housing/emergency & other relief services .....	9 606	6 085 252	5 707 267	1 738 937	409 527	100 841	19.9	12.4
62421	Community food services .....	2 988	1 597 522	1 494 365	324 079	76 222	22 954	27.8	10.1
624210	Community food services .....	2 988	1 597 522	1 494 365	324 079	76 222	22 954	27.8	10.1
62422	Community housing services .....	4 737	2 954 163	2 753 362	1 079 027	254 636	60 188	23.4	12.0
624221	Temporary shelters .....	2 537	1 514 645	1 431 136	665 150	156 943	39 646	26.0	11.3
624229	Other community housing services .....	2 200	1 439 518	1 322 226	413 877	97 693	20 542	20.8	12.8
62423	Emergency & other relief services .....	1 881	1 533 567	1 459 540	335 831	78 669	17 699	5.1	15.6
624230	Emergency & other relief services .....	1 881	1 533 567	1 459 540	335 831	78 669	17 699	5.1	15.6

See footnotes at end of table.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>UNITED STATES—Con.</b>								
<b>62</b>	<b>Health care &amp; social assistance—Con.</b>								
624	Social assistance—Con.								
6243	Vocational rehabilitation services .....	5 668	6 461 745	6 256 924	3 093 266	727 793	269 738	11.2	13.7
62431	Vocational rehabilitation services .....	5 668	6 461 745	6 256 924	3 093 266	727 793	269 738	11.2	13.7
624310	Vocational rehabilitation services .....	5 668	6 461 745	6 256 924	3 093 266	727 793	269 738	11.2	13.7
6244	Child day care services .....	18 099	5 756 666	5 568 893	3 015 027	732 693	239 981	5.9	15.7
62441	Child day care services .....	18 099	5 756 666	5 568 893	3 015 027	732 693	239 981	5.9	15.7
624410	Child day care services .....	18 099	5 756 666	5 568 893	3 015 027	732 693	239 981	5.9	15.7

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>62</b>	<b>Health care &amp; social assistance</b> .....	<b>531 069</b>	<b>418 602 207</b>	<b>100.0</b>	<b>X</b>
<b>621</b>	<b>Ambulatory health care services</b> .....	<b>440 200</b>	<b>310 012 321</b>	<b>100.0</b>	<b>69.6</b>
5000	Patient care receipts .....	420 503	274 001 867	88.4	54.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	56 041	15 532 323	5.0	X
5002	All other laboratory receipts .....	12 807	3 871 075	1.2	X
5003	Diagnostic radiology, imaging, and ultrasound .....	66 498	20 351 958	6.6	X
5004	All other patient care .....	401 176	234 246 511	75.6	X
5150	Home health care services .....	16 315	20 535 470	6.6	X
5350	Receipts from sales of blood and blood products, organs, and tissues .....	544	1 110 747	.4	X
5400	Receipts from ambulance services .....	2 453	4 103 697	1.3	X
8550	Rental and leasing of goods and equipment .....	7 449	516 327	.2	68.0
8551	Rental and leasing of medical equipment .....	4 678	439 724	.1	X
8552	Rental and leasing of all other goods and equipment .....	3 204	76 600	Z	X
8600	Merchandise sales .....	54 293	6 844 235	2.2	68.3
8619	Prescription and nonprescription drugs .....	11 020	2 268 632	.7	X
8621	Optical goods .....	18 087	3 473 296	1.1	X
8622	Orthopedic appliances .....	15 154	189 019	.1	X
8623	All other sales of medical equipment and supplies to patients .....	14 785	494 516	.2	X
8624	Other merchandise sales .....	7 399	418 769	.1	X
8940	All other receipts .....	23 906	2 899 978	.9	67.1
8968	All other amounts received from providing services to patients and others .....	22 546	2 290 644	.7	X
8972	All other amounts received from providing services to patients and others .....	1 359	609 326	.2	X
<b>6211</b>	<b>Offices of physicians</b> .....	<b>195 449</b>	<b>171 629 179</b>	<b>100.0</b>	<b>69.5</b>
5000	Patient care receipts .....	195 449	167 529 627	97.6	55.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	40 559	6 471 362	3.8	X
5002	All other laboratory receipts .....	7 317	992 574	.6	X
5003	Diagnostic radiology, imaging, and ultrasound .....	34 627	13 687 728	8.0	X
5004	All other patient care .....	185 196	146 377 963	85.3	X
8550	Rental and leasing of goods and equipment .....	3 806	95 949	.1	67.7
8551	Rental and leasing of medical equipment .....	2 135	51 337	Z	X
8552	Rental and leasing of all other goods and equipment .....	1 946	44 611	Z	X
8600	Merchandise sales .....	16 856	2 253 750	1.3	68.5
8619	Prescription and nonprescription drugs .....	5 390	1 282 658	.7	X
8621	Optical goods .....	4 258	562 876	.3	X
8622	Orthopedic appliances .....	4 313	91 584	.1	X
8623	All other sales of medical equipment and supplies to patients .....	4 354	156 225	.1	X
8624	Other merchandise sales .....	1 974	160 405	.1	X
8940	All other receipts .....	14 061	1 749 853	1.0	67.7
8968	All other amounts received from providing services to patients and others .....	14 061	1 749 853	1.0	X
<b>62111</b>	<b>Offices of physicians</b> .....	<b>195 449</b>	<b>171 629 179</b>	<b>100.0</b>	<b>69.5</b>
5000	Patient care receipts .....	195 449	167 529 627	97.6	55.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	40 559	6 471 362	3.8	X
5002	All other laboratory receipts .....	7 317	992 574	.6	X
5003	Diagnostic radiology, imaging, and ultrasound .....	34 627	13 687 728	8.0	X
5004	All other patient care .....	185 196	146 377 963	85.3	X
8550	Rental and leasing of goods and equipment .....	3 806	95 949	.1	67.7
8551	Rental and leasing of medical equipment .....	2 135	51 337	Z	X
8552	Rental and leasing of all other goods and equipment .....	1 946	44 611	Z	X
8600	Merchandise sales .....	16 856	2 253 750	1.3	68.5
8619	Prescription and nonprescription drugs .....	5 390	1 282 658	.7	X
8621	Optical goods .....	4 258	562 876	.3	X
8622	Orthopedic appliances .....	4 313	91 584	.1	X
8623	All other sales of medical equipment and supplies to patients .....	4 354	156 225	.1	X
8624	Other merchandise sales .....	1 974	160 405	.1	X
8940	All other receipts .....	14 061	1 749 853	1.0	67.7
8968	All other amounts received from providing services to patients and others .....	14 061	1 749 853	1.0	X
<b>621111</b>	<b>Offices of physicians (except mental health specialists)</b> .....	<b>185 094</b>	<b>168 251 883</b>	<b>100.0</b>	<b>69.5</b>
5000	Patient care receipts .....	185 094	164 219 438	97.6	56.1
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	39 668	6 244 208	3.7	X
5002	All other laboratory receipts .....	7 312	989 181	.6	X
5003	Diagnostic radiology, imaging, and ultrasound .....	34 500	13 662 472	8.1	X
5004	All other patient care .....	174 841	143 323 577	85.2	X
8550	Rental and leasing of goods and equipment .....	3 725	95 140	.1	67.7
8551	Rental and leasing of medical equipment .....	2 124	51 323	Z	X
8552	Rental and leasing of all other goods and equipment .....	1 875	43 816	Z	X
8600	Merchandise sales .....	16 776	2 245 509	1.3	68.5
8619	Prescription and nonprescription drugs .....	5 389	1 282 046	.8	X
8621	Optical goods .....	4 250	562 704	.3	X
8622	Orthopedic appliances .....	4 313	91 584	.1	X
8623	All other sales of medical equipment and supplies to patients .....	4 330	156 122	.1	X
8624	Other merchandise sales .....	1 917	153 051	.1	X
8940	All other receipts .....	13 474	1 691 796	1.0	67.6
8968	All other amounts received from providing services to patients and others .....	13 474	1 691 796	1.0	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>621112</b>	<b>Offices of physicians, mental health specialists</b> .....	<b>10 355</b>	<b>3 377 296</b>	<b>100.0</b>	<b>72.0</b>
5000	Patient care receipts .....	10 355	3 310 189	98.0	40.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	890	227 154	6.7	X
5003	Diagnostic radiology, imaging, and ultrasound .....	127	25 256	.7	X
5004	All other patient care .....	10 355	3 054 386	90.4	X
8550	Rental and leasing of goods and equipment .....	81	809	Z	62.7
8551	Rental and leasing of medical equipment .....	11	14	Z	X
8552	Rental and leasing of all other goods and equipment .....	71	795	Z	X
8600	Merchandise sales .....	80	8 241	.2	72.0
8621	Optical goods .....	8	172	Z	X
8623	All other sales of medical equipment and supplies to patients .....	24	103	Z	X
8624	Other merchandise sales .....	57	7 354	.2	X
8940	All other receipts .....	587	58 057	1.7	71.3
8968	All other amounts received from providing services to patients and others .....	587	58 057	1.7	X
<b>6212</b>	<b>Offices of dentists</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>100.0</b>	<b>71.2</b>
5000	Patient care receipts .....	114 178	48 337 211	99.7	49.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	5 766	793 980	1.6	X
5002	All other laboratory receipts .....	1 439	65 961	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	10 789	336 370	.7	X
5004	All other patient care .....	114 178	47 140 900	97.2	X
8550	Rental and leasing of goods and equipment .....	946	22 251	Z	69.7
8551	Rental and leasing of medical equipment .....	473	11 674	Z	X
8552	Rental and leasing of all other goods and equipment .....	527	10 577	Z	X
8600	Merchandise sales .....	3 117	34 075	.1	70.3
8619	Prescription and nonprescription drugs .....	1 434	5 150	Z	X
8622	Orthopedic appliances .....	307	9 972	Z	X
8623	All other sales of medical equipment and supplies to patients .....	1 654	7 421	Z	X
8624	Other merchandise sales .....	609	11 532	Z	X
8940	All other receipts .....	1 067	88 500	.2	68.8
8968	All other amounts received from providing services to patients and others .....	1 067	88 500	.2	X
<b>62121</b>	<b>Offices of dentists</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>100.0</b>	<b>71.2</b>
5000	Patient care receipts .....	114 178	48 337 211	99.7	49.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	5 766	793 980	1.6	X
5002	All other laboratory receipts .....	1 439	65 961	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	10 789	336 370	.7	X
5004	All other patient care .....	114 178	47 140 900	97.2	X
8550	Rental and leasing of goods and equipment .....	946	22 251	Z	69.7
8551	Rental and leasing of medical equipment .....	473	11 674	Z	X
8552	Rental and leasing of all other goods and equipment .....	527	10 577	Z	X
8600	Merchandise sales .....	3 117	34 075	.1	70.3
8619	Prescription and nonprescription drugs .....	1 434	5 150	Z	X
8622	Orthopedic appliances .....	307	9 972	Z	X
8623	All other sales of medical equipment and supplies to patients .....	1 654	7 421	Z	X
8624	Other merchandise sales .....	609	11 532	Z	X
8940	All other receipts .....	1 067	88 500	.2	68.8
8968	All other amounts received from providing services to patients and others .....	1 067	88 500	.2	X
<b>621210</b>	<b>Offices of dentists</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>100.0</b>	<b>71.2</b>
5000	Patient care receipts .....	114 178	48 337 211	99.7	49.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	5 766	793 980	1.6	X
5002	All other laboratory receipts .....	1 439	65 961	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	10 789	336 370	.7	X
5004	All other patient care .....	114 178	47 140 900	97.2	X
8550	Rental and leasing of goods and equipment .....	946	22 251	Z	69.7
8551	Rental and leasing of medical equipment .....	473	11 674	Z	X
8552	Rental and leasing of all other goods and equipment .....	527	10 577	Z	X
8600	Merchandise sales .....	3 117	34 075	.1	70.3
8619	Prescription and nonprescription drugs .....	1 434	5 150	Z	X
8622	Orthopedic appliances .....	307	9 972	Z	X
8623	All other sales of medical equipment and supplies to patients .....	1 654	7 421	Z	X
8624	Other merchandise sales .....	609	11 532	Z	X
8940	All other receipts .....	1 067	88 500	.2	68.8
8968	All other amounts received from providing services to patients and others .....	1 067	88 500	.2	X
<b>6213</b>	<b>Offices of other health practitioners</b> .....	<b>88 886</b>	<b>28 282 299</b>	<b>100.0</b>	<b>68.5</b>
5000	Patient care receipts .....	88 886	24 626 992	87.1	51.5
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	3 866	319 896	1.1	X
5002	All other laboratory receipts .....	877	16 897	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	15 268	343 166	1.2	X
5004	All other patient care .....	88 886	23 947 033	84.7	X
8550	Rental and leasing of goods and equipment .....	1 814	43 174	.2	67.3
8551	Rental and leasing of medical equipment .....	1 319	33 218	.1	X
8552	Rental and leasing of all other goods and equipment .....	584	9 954	Z	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6213</b>	<b>Offices of other health practitioners—Con.</b>				
8600	Merchandise sales .....	31 509	3 394 050	12.0	67.2
8619	Prescription and nonprescription drugs .....	2 896	64 019	.2	X
8621	Optical goods .....	13 739	2 900 261	10.3	X
8622	Orthopedic appliances .....	10 424	85 280	.3	X
8623	All other sales of medical equipment and supplies to patients .....	7 410	158 202	.6	X
8624	Other merchandise sales .....	4 261	186 288	.7	X
8940	All other receipts .....	4 555	218 083	.8	67.4
8968	All other amounts received from providing services to patients and others .....	4 555	218 083	.8	X
<b>62131</b>	<b>Offices of chiropractors .....</b>	<b>30 487</b>	<b>6 570 083</b>	<b>100.0</b>	<b>62.1</b>
5000	Patient care receipts .....	30 487	6 411 288	97.6	45.1
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	1 255	87 710	1.3	X
5002	All other laboratory receipts .....	408	7 945	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	11 649	252 868	3.8	X
5004	All other patient care .....	30 487	6 062 765	92.3	X
8550	Rental and leasing of goods and equipment .....	822	10 310	.2	59.8
8551	Rental and leasing of medical equipment .....	646	5 368	.1	X
8552	Rental and leasing of all other goods and equipment .....	209	4 942	.1	X
8600	Merchandise sales .....	11 752	114 305	1.7	59.9
8619	Prescription and nonprescription drugs .....	1 835	16 033	.2	X
8622	Orthopedic appliances .....	7 748	23 478	.4	X
8623	All other sales of medical equipment and supplies to patients .....	4 999	29 183	.4	X
8624	Other merchandise sales .....	2 711	45 611	.7	X
8940	All other receipts .....	1 303	34 180	.5	61.9
8968	All other amounts received from providing services to patients and others .....	1 303	34 180	.5	X
<b>621310</b>	<b>Offices of chiropractors .....</b>	<b>30 487</b>	<b>6 570 083</b>	<b>100.0</b>	<b>62.1</b>
5000	Patient care receipts .....	30 487	6 411 288	97.6	45.1
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	1 255	87 710	1.3	X
5002	All other laboratory receipts .....	408	7 945	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	11 649	252 868	3.8	X
5004	All other patient care .....	30 487	6 062 765	92.3	X
8550	Rental and leasing of goods and equipment .....	822	10 310	.2	59.8
8551	Rental and leasing of medical equipment .....	646	5 368	.1	X
8552	Rental and leasing of all other goods and equipment .....	209	4 942	.1	X
8600	Merchandise sales .....	11 752	114 305	1.7	59.9
8619	Prescription and nonprescription drugs .....	1 835	16 033	.2	X
8622	Orthopedic appliances .....	7 748	23 478	.4	X
8623	All other sales of medical equipment and supplies to patients .....	4 999	29 183	.4	X
8624	Other merchandise sales .....	2 711	45 611	.7	X
8940	All other receipts .....	1 303	34 180	.5	61.9
8968	All other amounts received from providing services to patients and others .....	1 303	34 180	.5	X
<b>62132</b>	<b>Offices of optometrists .....</b>	<b>17 875</b>	<b>6 361 839</b>	<b>100.0</b>	<b>70.6</b>
5000	Patient care receipts .....	17 875	3 376 438	53.1	50.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	996	124 223	2.0	X
5002	All other laboratory receipts .....	75	3 330	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	51	971	Z	X
5004	All other patient care .....	17 875	3 247 914	51.1	X
8550	Rental and leasing of goods and equipment .....	256	4 113	.1	62.8
8551	Rental and leasing of medical equipment .....	201	2 595	Z	X
8552	Rental and leasing of all other goods and equipment .....	70	1 517	Z	X
8600	Merchandise sales .....	13 850	2 957 096	46.5	69.7
8619	Prescription and nonprescription drugs .....	541	23 952	.4	X
8621	Optical goods .....	13 720	2 898 996	45.6	X
8622	Orthopedic appliances .....	14	2 707	Z	X
8623	All other sales of medical equipment and supplies to patients .....	155	7 382	.1	X
8624	Other merchandise sales .....	282	24 059	.4	X
8940	All other receipts .....	785	24 192	.4	67.5
8968	All other amounts received from providing services to patients and others .....	785	24 192	.4	X
<b>621320</b>	<b>Offices of optometrists .....</b>	<b>17 875</b>	<b>6 361 839</b>	<b>100.0</b>	<b>70.6</b>
5000	Patient care receipts .....	17 875	3 376 438	53.1	50.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	996	124 223	2.0	X
5002	All other laboratory receipts .....	75	3 330	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	51	971	Z	X
5004	All other patient care .....	17 875	3 247 914	51.1	X
8550	Rental and leasing of goods and equipment .....	256	4 113	.1	62.8
8551	Rental and leasing of medical equipment .....	201	2 595	Z	X
8552	Rental and leasing of all other goods and equipment .....	70	1 517	Z	X
8600	Merchandise sales .....	13 850	2 957 096	46.5	69.7
8619	Prescription and nonprescription drugs .....	541	23 952	.4	X
8621	Optical goods .....	13 720	2 898 996	45.6	X
8622	Orthopedic appliances .....	14	2 707	Z	X
8623	All other sales of medical equipment and supplies to patients .....	155	7 382	.1	X
8624	Other merchandise sales .....	282	24 059	.4	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>621320</b>	<b>Offices of optometrists—Con.</b>				
8940	All other receipts .....	785	24 192	.4	67.5
8968	All other amounts received from providing services to patients and others .....	785	24 192	.4	X
<b>62133</b>	<b>Offices of mental health practitioners (except physicians) . . .</b>	<b>11 750</b>	<b>2 504 820</b>	<b>100.0</b>	<b>65.1</b>
5000	Patient care receipts .....	11 750	2 468 522	98.6	46.9
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5004	All other patient care .....	137	13 887	.6	X
8550	Rental and leasing of goods and equipment .....	11 750	2 454 635	98.0	X
8551	Rental and leasing of medical equipment .....	188	1 780	.1	64.2
8552	Rental and leasing of all other goods and equipment .....	123	1 091	Z	X
8600	Merchandise sales .....	70	689	Z	X
8621	Optical goods .....	216	3 308	.1	64.5
8623	All other sales of medical equipment and supplies to patients .....	12	762	Z	X
8624	Other merchandise sales .....	12	32	Z	X
8940	All other receipts .....	202	2 514	.1	X
8968	All other amounts received from providing services to patients and others .....	723	31 210	1.2	62.7
		723	31 210	1.2	X
<b>621330</b>	<b>Offices of mental health practitioners (except physicians) . . .</b>	<b>11 750</b>	<b>2 504 820</b>	<b>100.0</b>	<b>65.1</b>
5000	Patient care receipts .....	11 750	2 468 522	98.6	46.9
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5004	All other patient care .....	137	13 887	.6	X
8550	Rental and leasing of goods and equipment .....	11 750	2 454 635	98.0	X
8551	Rental and leasing of medical equipment .....	188	1 780	.1	64.2
8552	Rental and leasing of all other goods and equipment .....	123	1 091	Z	X
8600	Merchandise sales .....	70	689	Z	X
8621	Optical goods .....	216	3 308	.1	64.5
8623	All other sales of medical equipment and supplies to patients .....	12	762	Z	X
8624	Other merchandise sales .....	12	32	Z	X
8940	All other receipts .....	202	2 514	.1	X
8968	All other amounts received from providing services to patients and others .....	723	31 210	1.2	62.7
		723	31 210	1.2	X
<b>62134</b>	<b>Offices of physical, occup, &amp; speech therapists &amp; audiologists</b>	<b>14 277</b>	<b>8 684 039</b>	<b>100.0</b>	<b>75.0</b>
5000	Patient care receipts .....	14 277	8 451 573	97.3	61.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5002	All other laboratory receipts .....	161	21 878	.3	X
5003	Diagnostic radiology, imaging, and ultrasound .....	17	865	Z	X
5004	All other patient care .....	56	5 992	.1	X
8550	Rental and leasing of goods and equipment .....	14 277	8 422 838	97.0	X
8551	Rental and leasing of medical equipment .....	300	7 606	.1	75.0
8552	Rental and leasing of all other goods and equipment .....	179	5 998	.1	X
8600	Merchandise sales .....	128	1 608	Z	X
8619	Prescription and nonprescription drugs .....	2 024	178 221	2.1	74.2
8622	Orthopedic appliances .....	18	2 620	Z	X
8623	All other sales of medical equipment and supplies to patients .....	306	2 930	Z	X
8624	Other merchandise sales .....	1 280	90 078	1.0	X
8940	All other receipts .....	624	82 593	1.0	X
8968	All other amounts received from providing services to patients and others .....	938	46 639	.5	74.3
		938	46 639	.5	X
<b>621340</b>	<b>Offices of physical, occup, &amp; speech therapists &amp; audiologists</b>	<b>14 277</b>	<b>8 684 039</b>	<b>100.0</b>	<b>75.0</b>
5000	Patient care receipts .....	14 277	8 451 573	97.3	61.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5002	All other laboratory receipts .....	161	21 878	.3	X
5003	Diagnostic radiology, imaging, and ultrasound .....	17	865	Z	X
5004	All other patient care .....	56	5 992	.1	X
8550	Rental and leasing of goods and equipment .....	14 277	8 422 838	97.0	X
8551	Rental and leasing of medical equipment .....	300	7 606	.1	75.0
8552	Rental and leasing of all other goods and equipment .....	179	5 998	.1	X
8600	Merchandise sales .....	128	1 608	Z	X
8619	Prescription and nonprescription drugs .....	2 024	178 221	2.1	74.2
8622	Orthopedic appliances .....	18	2 620	Z	X
8623	All other sales of medical equipment and supplies to patients .....	306	2 930	Z	X
8624	Other merchandise sales .....	1 280	90 078	1.0	X
8940	All other receipts .....	624	82 593	1.0	X
8968	All other amounts received from providing services to patients and others .....	938	46 639	.5	74.3
		938	46 639	.5	X
<b>6213401</b>	<b>Speech therapists &amp; audiologists</b>	<b>2 315</b>	<b>714 482</b>	<b>100.0</b>	<b>55.4</b>
5000	Patient care receipts .....	2 315	534 405	74.8	29.5
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5004	All other patient care .....	51	3 535	.5	X
8550	Rental and leasing of goods and equipment .....	2 315	530 870	74.3	X
8551	Rental and leasing of medical equipment .....	25	352	Z	55.4
8552	Rental and leasing of all other goods and equipment .....	10	43	Z	X
		15	309	Z	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6213401</b>	<b>Speech therapists &amp; audiologists—Con.</b>				
8600	Merchandise sales .....	1 020	165 689	23.2	54.7
8623	All other sales of medical equipment and supplies to patients .....	553	84 628	11.8	X
8624	Other merchandise sales .....	543	81 061	11.3	X
8940	All other receipts .....	337	14 036	2.0	54.7
8968	All other amounts received from providing services to patients and others .....	337	14 036	2.0	X
<b>6213402</b>	<b>Physical &amp; occupational therapists .....</b>	<b>11 962</b>	<b>7 969 557</b>	<b>100.0</b>	<b>76.8</b>
5000	Patient care receipts .....	11 962	7 917 168	99.3	64.1
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	110	18 343	.2	X
5002	All other laboratory receipts .....	12	865	Z	X
5003	Diagnostic radiology, imaging, and ultrasound .....	56	5 992	.1	X
5004	All other patient care .....	11 962	7 891 968	99.0	X
8550	Rental and leasing of goods and equipment .....	275	7 254	.1	76.8
8551	Rental and leasing of medical equipment .....	169	5 955	.1	X
8552	Rental and leasing of all other goods and equipment .....	113	1 299	Z	X
8600	Merchandise sales .....	1 004	12 532	.2	75.9
8619	Prescription and nonprescription drugs .....	18	2 620	Z	X
8622	Orthopedic appliances .....	306	2 930	Z	X
8623	All other sales of medical equipment and supplies to patients .....	727	5 450	.1	X
8624	Other merchandise sales .....	81	1 532	Z	X
8940	All other receipts .....	601	32 603	.4	76.1
8968	All other amounts received from providing services to patients and others .....	601	32 603	.4	X
<b>62139</b>	<b>Offices of all other health practitioners .....</b>	<b>14 497</b>	<b>4 161 518</b>	<b>100.0</b>	<b>63.7</b>
5000	Patient care receipts .....	14 497	3 919 171	94.2	46.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	1 317	72 198	1.7	X
5002	All other laboratory receipts .....	377	4 757	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	3 512	83 335	2.0	X
5004	All other patient care .....	14 497	3 758 881	90.3	X
8550	Rental and leasing of goods and equipment .....	248	19 365	.5	63.3
8551	Rental and leasing of medical equipment .....	170	18 166	.4	X
8552	Rental and leasing of all other goods and equipment .....	107	1 198	Z	X
8600	Merchandise sales .....	3 667	141 120	3.4	62.9
8619	Prescription and nonprescription drugs .....	502	21 414	.5	X
8621	Optical goods .....	7	503	Z	X
8622	Orthopedic appliances .....	2 356	56 165	1.4	X
8623	All other sales of medical equipment and supplies to patients .....	964	31 527	.8	X
8624	Other merchandise sales .....	442	31 511	.8	X
8940	All other receipts .....	806	81 862	2.0	63.3
8968	All other amounts received from providing services to patients and others .....	806	81 862	2.0	X
<b>621391</b>	<b>Offices of podiatrists .....</b>	<b>8 662</b>	<b>2 393 443</b>	<b>100.0</b>	<b>63.0</b>
5000	Patient care receipts .....	8 662	2 288 334	95.6	49.7
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	920	60 944	2.5	X
5002	All other laboratory receipts .....	290	3 644	.2	X
5003	Diagnostic radiology, imaging, and ultrasound .....	3 347	77 212	3.2	X
5004	All other patient care .....	8 662	2 146 534	89.7	X
8550	Rental and leasing of goods and equipment .....	121	6 164	.3	63.0
8551	Rental and leasing of medical equipment .....	99	5 341	.2	X
8552	Rental and leasing of all other goods and equipment .....	35	822	Z	X
8600	Merchandise sales .....	2 804	64 095	2.7	62.4
8619	Prescription and nonprescription drugs .....	180	583	Z	X
8622	Orthopedic appliances .....	2 329	54 488	2.3	X
8623	All other sales of medical equipment and supplies to patients .....	790	8 029	.3	X
8624	Other merchandise sales .....	37	995	Z	X
8940	All other receipts .....	368	34 850	1.5	62.6
8968	All other amounts received from providing services to patients and others .....	368	34 850	1.5	X
<b>621399</b>	<b>Offices of all other miscellaneous health practitioners .....</b>	<b>5 835</b>	<b>1 768 075</b>	<b>100.0</b>	<b>64.6</b>
5000	Patient care receipts .....	5 835	1 630 837	92.2	41.7
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	397	11 254	.6	X
5002	All other laboratory receipts .....	87	1 113	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	165	6 123	.3	X
5004	All other patient care .....	5 835	1 612 347	91.2	X
8550	Rental and leasing of goods and equipment .....	127	13 201	.7	63.8
8551	Rental and leasing of medical equipment .....	71	12 825	.7	X
8552	Rental and leasing of all other goods and equipment .....	72	376	Z	X
8600	Merchandise sales .....	863	77 025	4.4	63.5
8619	Prescription and nonprescription drugs .....	322	20 831	1.2	X
8621	Optical goods .....	7	503	Z	X
8622	Orthopedic appliances .....	27	1 677	.1	X
8623	All other sales of medical equipment and supplies to patients .....	174	23 498	1.3	X
8624	Other merchandise sales .....	405	30 516	1.7	X
8940	All other receipts .....	438	47 012	2.7	64.2
8968	All other amounts received from providing services to patients and others .....	438	47 012	2.7	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6214</b>	<b>Outpatient care centers</b>	<b>11 828</b>	<b>17 306 497</b>	<b>100.0</b>	<b>66.3</b>
5000	Patient care receipts	11 827	16 487 969	95.3	54.1
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan	1 296	265 667	1.5	X
5002	All other laboratory receipts	618	37 408	.2	X
5003	Diagnostic radiology, imaging, and ultrasound	1 254	187 854	1.1	X
5004	All other patient care	11 827	15 997 040	92.4	X
8550	Rental and leasing of goods and equipment	187	16 683	.1	66.0
8551	Rental and leasing of medical equipment	121	14 804	.1	X
8552	Rental and leasing of all other goods and equipment	70	1 879	Z	X
8600	Merchandise sales	1 267	647 682	3.7	65.8
8619	Prescription and nonprescription drugs	954	597 308	3.5	X
8621	Optical goods	90	10 159	.1	X
8622	Orthopedic appliances	110	2 183	Z	X
8623	All other sales of medical equipment and supplies to patients	275	19 966	.1	X
8624	Other merchandise sales	151	18 065	.1	X
8940	All other receipts	2 157	154 163	.9	64.7
8968	All other amounts received from providing services to patients and others	2 156	154 155	.9	X
<b>62141</b>	<b>Family planning centers</b>	<b>443</b>	<b>277 683</b>	<b>100.0</b>	<b>57.8</b>
5000	Patient care receipts	442	276 103	99.4	49.6
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan	210	19 399	7.0	X
5002	All other laboratory receipts	15	167	.1	X
5003	Diagnostic radiology, imaging, and ultrasound	169	10 787	3.9	X
5004	All other patient care	442	245 750	88.5	X
8550	Rental and leasing of goods and equipment	7	101	Z	57.8
8551	Rental and leasing of medical equipment	7	101	Z	X
8600	Merchandise sales	56	1 086	.4	57.8
8619	Prescription and nonprescription drugs	40	768	.3	X
8623	All other sales of medical equipment and supplies to patients	10	256	.1	X
8624	Other merchandise sales	9	62	Z	X
8940	All other receipts	33	393	.1	52.6
8968	All other amounts received from providing services to patients and others	32	385	.1	X
<b>621410</b>	<b>Family planning centers</b>	<b>443</b>	<b>277 683</b>	<b>100.0</b>	<b>57.8</b>
5000	Patient care receipts	442	276 103	99.4	49.6
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan	210	19 399	7.0	X
5002	All other laboratory receipts	15	167	.1	X
5003	Diagnostic radiology, imaging, and ultrasound	169	10 787	3.9	X
5004	All other patient care	442	245 750	88.5	X
8550	Rental and leasing of goods and equipment	7	101	Z	57.8
8551	Rental and leasing of medical equipment	7	101	Z	X
8600	Merchandise sales	56	1 086	.4	57.8
8619	Prescription and nonprescription drugs	40	768	.3	X
8623	All other sales of medical equipment and supplies to patients	10	256	.1	X
8624	Other merchandise sales	9	62	Z	X
8940	All other receipts	33	393	.1	52.6
8968	All other amounts received from providing services to patients and others	32	385	.1	X
<b>62142</b>	<b>Outpatient mental health &amp; substance abuse centers</b>	<b>2 648</b>	<b>1 503 605</b>	<b>100.0</b>	<b>51.9</b>
5000	Patient care receipts	2 648	1 485 550	98.8	28.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan	126	18 093	1.2	X
5004	All other patient care	2 648	1 467 457	97.6	X
8550	Rental and leasing of goods and equipment	23	115	Z	51.9
8552	Rental and leasing of all other goods and equipment	23	115	Z	X
8600	Merchandise sales	119	10 721	.7	51.1
8619	Prescription and nonprescription drugs	61	7 521	.5	X
8624	Other merchandise sales	60	3 200	.2	X
8940	All other receipts	159	7 219	.5	51.8
8968	All other amounts received from providing services to patients and others	159	7 219	.5	X
<b>621420</b>	<b>Outpatient mental health &amp; substance abuse centers</b>	<b>2 648</b>	<b>1 503 605</b>	<b>100.0</b>	<b>51.9</b>
5000	Patient care receipts	2 648	1 485 550	98.8	28.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan	126	18 093	1.2	X
5004	All other patient care	2 648	1 467 457	97.6	X
8550	Rental and leasing of goods and equipment	23	115	Z	51.9
8552	Rental and leasing of all other goods and equipment	23	115	Z	X
8600	Merchandise sales	119	10 721	.7	51.1
8619	Prescription and nonprescription drugs	61	7 521	.5	X
8624	Other merchandise sales	60	3 200	.2	X
8940	All other receipts	159	7 219	.5	51.8
8968	All other amounts received from providing services to patients and others	159	7 219	.5	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>62149</b>	<b>Other outpatient care centers</b> .....	<b>8 737</b>	<b>15 525 209</b>	<b>100.0</b>	<b>67.8</b>
5000	Patient care receipts .....	8 737	14 726 316	94.9	56.7
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	960	228 175	1.5	X
5002	All other laboratory receipts .....	603	37 241	.2	X
5003	Diagnostic radiology, imaging, and ultrasound .....	1 085	177 067	1.1	X
5004	All other patient care .....	8 737	14 283 833	92.0	X
8550	Rental and leasing of goods and equipment .....	157	16 467	.1	67.5
8551	Rental and leasing of medical equipment .....	114	14 703	.1	X
8552	Rental and leasing of all other goods and equipment .....	47	1 764	Z	X
8600	Merchandise sales .....	1 092	635 875	4.1	67.3
8619	Prescription and nonprescription drugs .....	853	589 019	3.8	X
8621	Optical goods .....	90	10 159	.1	X
8622	Orthopedic appliances .....	110	2 183	Z	X
8623	All other sales of medical equipment and supplies to patients .....	264	19 710	.1	X
8624	Other merchandise sales .....	82	14 803	.1	X
8940	All other receipts .....	1 965	146 551	.9	66.2
8968	All other amounts received from providing services to patients and others .....	1 965	146 551	.9	X
<b>621491</b>	<b>HMO medical centers</b> .....	<b>262</b>	<b>1 709 323</b>	<b>100.0</b>	<b>41.7</b>
5000	Patient care receipts .....	262	1 612 575	94.3	30.5
5004	All other patient care .....	262	1 612 575	94.3	X
8550	Rental and leasing of goods and equipment .....	52	5 466	.3	41.7
8551	Rental and leasing of medical equipment .....	52	5 466	.3	X
8600	Merchandise sales .....	52	91 282	5.3	41.7
8619	Prescription and nonprescription drugs .....	52	85 395	5.0	X
8621	Optical goods .....	52	5 887	.3	X
<b>621492</b>	<b>Kidney dialysis centers</b> .....	<b>1 953</b>	<b>4 310 817</b>	<b>100.0</b>	<b>80.8</b>
5000	Patient care receipts .....	1 953	3 876 683	89.9	75.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	346	14 009	.3	X
5002	All other laboratory receipts .....	467	17 662	.4	X
5003	Diagnostic radiology, imaging, and ultrasound .....	603	14 521	.3	X
5004	All other patient care .....	1 953	3 830 491	88.9	X
8600	Merchandise sales .....	522	383 230	8.9	80.4
8619	Prescription and nonprescription drugs .....	505	374 432	8.7	X
8623	All other sales of medical equipment and supplies to patients .....	32	8 798	.2	X
8940	All other receipts .....	74	50 904	1.2	78.1
8968	All other amounts received from providing services to patients and others .....	74	50 904	1.2	X
<b>621493</b>	<b>Freestanding ambulatory surgical &amp; emergency centers</b> .....	<b>2 089</b>	<b>4 088 108</b>	<b>100.0</b>	<b>75.8</b>
5000	Patient care receipts .....	2 089	4 045 094	98.9	60.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	325	69 148	1.7	X
5002	All other laboratory receipts .....	73	5 162	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	317	49 618	1.2	X
5004	All other patient care .....	2 089	3 921 166	95.9	X
8550	Rental and leasing of goods and equipment .....	32	952	Z	75.8
8551	Rental and leasing of medical equipment .....	16	383	Z	X
8552	Rental and leasing of all other goods and equipment .....	19	569	Z	X
8600	Merchandise sales .....	230	25 940	.6	75.3
8619	Prescription and nonprescription drugs .....	198	18 385	.5	X
8621	Optical goods .....	8	1 230	Z	X
8622	Orthopedic appliances .....	66	1 465	Z	X
8623	All other sales of medical equipment and supplies to patients .....	119	3 730	.1	X
8624	Other merchandise sales .....	8	1 130	Z	X
8940	All other receipts .....	283	16 122	.4	75.8
8968	All other amounts received from providing services to patients and others .....	283	16 122	.4	X
<b>621498</b>	<b>All other outpatient care centers</b> .....	<b>4 433</b>	<b>5 416 961</b>	<b>100.0</b>	<b>59.6</b>
5000	Patient care receipts .....	4 433	5 191 964	95.8	47.2
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	289	145 018	2.7	X
5002	All other laboratory receipts .....	62	14 417	.3	X
5003	Diagnostic radiology, imaging, and ultrasound .....	165	112 928	2.1	X
5004	All other patient care .....	4 433	4 919 601	90.8	X
8550	Rental and leasing of goods and equipment .....	73	10 049	.2	58.2
8551	Rental and leasing of medical equipment .....	46	8 854	.2	X
8552	Rental and leasing of all other goods and equipment .....	28	1 195	Z	X
8600	Merchandise sales .....	288	135 423	2.5	58.9
8619	Prescription and nonprescription drugs .....	98	110 807	2.0	X
8621	Optical goods .....	30	3 042	.1	X
8622	Orthopedic appliances .....	44	718	Z	X
8623	All other sales of medical equipment and supplies to patients .....	113	7 182	.1	X
8624	Other merchandise sales .....	74	13 673	.3	X
8940	All other receipts .....	1 608	79 525	1.5	57.8
8968	All other amounts received from providing services to patients and others .....	1 608	79 525	1.5	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6215</b>	<b>Medical &amp; diagnostic laboratories</b> .....	<b>9 076</b>	<b>16 317 096</b>	<b>100.0</b>	<b>80.9</b>
5000	Patient care receipts .....	9 076	16 199 547	99.3	60.7
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5002	All other laboratory receipts .....	4 442	7 625 505	46.7	X
5003	Diagnostic radiology, imaging, and ultrasound .....	2 491	2 742 409	16.8	X
5004	All other patient care .....	4 489	5 754 280	35.3	X
		198	77 353	.5	X
8550	Rental and leasing of goods and equipment .....	263	16 680	.1	80.9
8551	Rental and leasing of medical equipment .....	224	8 562	.1	X
8552	Rental and leasing of all other goods and equipment .....	49	8 118	.1	X
8600	Merchandise sales .....	311	20 816	.1	80.6
8619	Prescription and nonprescription drugs .....	47	5 762	Z	X
8623	All other sales of medical equipment and supplies to patients .....	112	3 114	Z	X
8624	Other merchandise sales .....	254	11 940	.1	X
8940	All other receipts .....	707	80 053	.5	77.6
8968	All other amounts received from providing services to patients and others .....	707	80 053	.5	X
<b>62151</b>	<b>Medical &amp; diagnostic laboratories</b> .....	<b>9 076</b>	<b>16 317 096</b>	<b>100.0</b>	<b>80.9</b>
5000	Patient care receipts .....	9 076	16 199 547	99.3	60.7
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5002	All other laboratory receipts .....	4 442	7 625 505	46.7	X
5003	Diagnostic radiology, imaging, and ultrasound .....	2 491	2 742 409	16.8	X
5004	All other patient care .....	4 489	5 754 280	35.3	X
		198	77 353	.5	X
8550	Rental and leasing of goods and equipment .....	263	16 680	.1	80.9
8551	Rental and leasing of medical equipment .....	224	8 562	.1	X
8552	Rental and leasing of all other goods and equipment .....	49	8 118	.1	X
8600	Merchandise sales .....	311	20 816	.1	80.6
8619	Prescription and nonprescription drugs .....	47	5 762	Z	X
8623	All other sales of medical equipment and supplies to patients .....	112	3 114	Z	X
8624	Other merchandise sales .....	254	11 940	.1	X
8940	All other receipts .....	707	80 053	.5	77.6
8968	All other amounts received from providing services to patients and others .....	707	80 053	.5	X
<b>621511</b>	<b>Medical laboratories</b> .....	<b>4 655</b>	<b>10 443 452</b>	<b>100.0</b>	<b>80.5</b>
5000	Patient care receipts .....	4 655	10 389 412	99.5	58.7
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5002	All other laboratory receipts .....	4 373	7 600 197	72.8	X
5003	Diagnostic radiology, imaging, and ultrasound .....	2 461	2 737 171	26.2	X
5004	All other patient care .....	68	24 246	.2	X
		89	27 798	.3	X
8550	Rental and leasing of goods and equipment .....	40	3 783	Z	80.5
8551	Rental and leasing of medical equipment .....	25	2 106	Z	X
8552	Rental and leasing of all other goods and equipment .....	22	1 677	Z	X
8600	Merchandise sales .....	134	14 055	.1	80.0
8619	Prescription and nonprescription drugs .....	11	2 198	Z	X
8623	All other sales of medical equipment and supplies to patients .....	103	1 662	Z	X
8624	Other merchandise sales .....	120	10 195	.1	X
8940	All other receipts .....	151	36 202	.3	76.7
8968	All other amounts received from providing services to patients and others .....	151	36 202	.3	X
<b>621512</b>	<b>Diagnostic imaging centers</b> .....	<b>4 421</b>	<b>5 873 644</b>	<b>100.0</b>	<b>81.8</b>
5000	Patient care receipts .....	4 421	5 810 135	98.9	64.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5002	All other laboratory receipts .....	69	25 308	.4	X
5003	Diagnostic radiology, imaging, and ultrasound .....	30	5 238	.1	X
5004	All other patient care .....	4 421	5 730 034	97.6	X
		109	49 555	.8	X
8550	Rental and leasing of goods and equipment .....	223	12 897	.2	81.7
8551	Rental and leasing of medical equipment .....	199	6 456	.1	X
8552	Rental and leasing of all other goods and equipment .....	27	6 441	.1	X
8600	Merchandise sales .....	177	6 761	.1	81.8
8619	Prescription and nonprescription drugs .....	36	3 564	.1	X
8623	All other sales of medical equipment and supplies to patients .....	9	1 452	Z	X
8624	Other merchandise sales .....	134	1 745	Z	X
8940	All other receipts .....	556	43 851	.7	78.6
8968	All other amounts received from providing services to patients and others .....	556	43 851	.7	X
<b>6216</b>	<b>Home health care services</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>100.0</b>	<b>65.5</b>
5000	Patient care receipts .....	275	122 457	.6	64.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
5002	All other laboratory receipts .....	15	6 137	Z	X
5003	Diagnostic radiology, imaging, and ultrasound .....	14	886	Z	X
5004	All other patient care .....	9	1 041	Z	X
		253	114 393	.5	X
5150	Home health care services .....	16 315	20 535 470	95.6	X
8550	Rental and leasing of goods and equipment .....	350	296 715	1.4	62.3
8551	Rental and leasing of medical equipment .....	335	295 449	1.4	X
8552	Rental and leasing of all other goods and equipment .....	16	1 266	Z	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6216</b>	<b>Home health care services—Con.</b>				
8600	Merchandise sales .....	1 046	451 070	2.1	62.8
8619	Prescription and nonprescription drugs .....	299	313 735	1.5	X
8623	All other sales of medical equipment and supplies to patients .....	900	135 663	.6	X
8624	Other merchandise sales .....	39	1 672	Z	X
8940	All other receipts .....	323	68 312	.3	50.0
8972	All other amounts received from providing services to patients and others .....	323	68 312	.3	X
<b>62161</b>	<b>Home health care services</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>100.0</b>	<b>65.5</b>
5000	Patient care receipts .....	275	122 457	.6	64.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	15	6 137	Z	X
5002	All other laboratory receipts .....	14	886	Z	X
5003	Diagnostic radiology, imaging, and ultrasound .....	9	1 041	Z	X
5004	All other patient care .....	253	114 393	.5	X
5150	Home health care services .....	16 315	20 535 470	95.6	X
8550	Rental and leasing of goods and equipment .....	350	296 715	1.4	62.3
8551	Rental and leasing of medical equipment .....	335	295 449	1.4	X
8552	Rental and leasing of all other goods and equipment .....	16	1 266	Z	X
8600	Merchandise sales .....	1 046	451 070	2.1	62.8
8619	Prescription and nonprescription drugs .....	299	313 735	1.5	X
8623	All other sales of medical equipment and supplies to patients .....	900	135 663	.6	X
8624	Other merchandise sales .....	39	1 672	Z	X
8940	All other receipts .....	323	68 312	.3	50.0
8972	All other amounts received from providing services to patients and others .....	323	68 312	.3	X
<b>621610</b>	<b>Home health care services</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>100.0</b>	<b>65.5</b>
5000	Patient care receipts .....	275	122 457	.6	64.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	15	6 137	Z	X
5002	All other laboratory receipts .....	14	886	Z	X
5003	Diagnostic radiology, imaging, and ultrasound .....	9	1 041	Z	X
5004	All other patient care .....	253	114 393	.5	X
5150	Home health care services .....	16 315	20 535 470	95.6	X
8550	Rental and leasing of goods and equipment .....	350	296 715	1.4	62.3
8551	Rental and leasing of medical equipment .....	335	295 449	1.4	X
8552	Rental and leasing of all other goods and equipment .....	16	1 266	Z	X
8600	Merchandise sales .....	1 046	451 070	2.1	62.8
8619	Prescription and nonprescription drugs .....	299	313 735	1.5	X
8623	All other sales of medical equipment and supplies to patients .....	900	135 663	.6	X
8624	Other merchandise sales .....	39	1 672	Z	X
8940	All other receipts .....	323	68 312	.3	50.0
8972	All other amounts received from providing services to patients and others .....	323	68 312	.3	X
<b>6219</b>	<b>Other ambulatory health care services</b> .....	<b>4 468</b>	<b>6 521 189</b>	<b>100.0</b>	<b>60.2</b>
5000	Patient care receipts .....	812	698 064	10.7	35.6
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	97	49 776	.8	X
5002	All other laboratory receipts .....	51	14 940	.2	X
5003	Diagnostic radiology, imaging, and ultrasound .....	62	41 519	.6	X
5004	All other patient care .....	638	591 829	9.1	X
5350	Receipts from sales of blood and blood products, organs, and tissues .....	544	1 110 747	17.0	X
5400	Receipts from ambulance services .....	2 453	4 103 697	62.9	X
8550	Rental and leasing of goods and equipment .....	83	24 875	.4	59.8
8551	Rental and leasing of medical equipment .....	71	24 680	.4	X
8552	Rental and leasing of all other goods and equipment .....	12	195	Z	X
8600	Merchandise sales .....	187	42 792	.7	27.2
8623	All other sales of medical equipment and supplies to patients .....	81	13 925	.2	X
8624	Other merchandise sales .....	111	28 867	.4	X
8940	All other receipts .....	1 036	541 014	8.3	53.0
8972	All other amounts received from providing services to patients and others .....	1 036	541 014	8.3	X
<b>62191</b>	<b>Ambulance services</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>100.0</b>	<b>68.8</b>
5000	Patient care receipts .....	26	7 811	.2	46.8
5004	All other patient care .....	26	7 811	.2	X
5400	Receipts from ambulance services .....	2 453	4 103 697	97.6	X
8550	Rental and leasing of goods and equipment .....	33	1 869	Z	68.8
8551	Rental and leasing of medical equipment .....	21	1 674	Z	X
8552	Rental and leasing of all other goods and equipment .....	12	195	Z	X
8600	Merchandise sales .....	45	2 256	.1	68.8
8623	All other sales of medical equipment and supplies to patients .....	22	865	Z	X
8624	Other merchandise sales .....	24	1 391	Z	X
8940	All other receipts .....	336	91 096	2.2	60.5
8972	All other amounts received from providing services to patients and others .....	336	91 096	2.2	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>621910</b>	<b>Ambulance services</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>100.0</b>	<b>68.8</b>
5000	Patient care receipts .....	26	7 811	.2	46.8
5004	All other patient care .....	26	7 811	.2	X
5400	Receipts from ambulance services .....	2 453	4 103 697	97.6	X
8550	Rental and leasing of goods and equipment .....	33	1 869	Z	68.8
8551	Rental and leasing of medical equipment .....	21	1 674	Z	X
8552	Rental and leasing of all other goods and equipment .....	12	195	Z	X
8600	Merchandise sales .....	45	2 256	.1	68.8
8623	All other sales of medical equipment and supplies to patients .....	22	865	Z	X
8624	Other merchandise sales .....	24	1 391	Z	X
8940	All other receipts .....	336	91 096	2.2	60.5
8972	All other amounts received from providing services to patients and others .....	336	91 096	2.2	X
<b>62199</b>	<b>All other ambulatory health care services</b> .....	<b>2 015</b>	<b>2 314 460</b>	<b>100.0</b>	<b>44.5</b>
5000	Patient care receipts .....	786	690 253	29.8	26.2
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	97	49 776	2.2	X
5002	All other laboratory receipts .....	51	14 940	.6	X
5003	Diagnostic radiology, imaging, and ultrasound .....	62	41 519	1.8	X
5004	All other patient care .....	612	584 018	25.2	X
5350	Receipts from sales of blood and blood products, organs, and tissues .....	544	1 110 747	48.0	X
8550	Rental and leasing of goods and equipment .....	50	23 006	1.0	42.5
8551	Rental and leasing of medical equipment .....	50	23 006	1.0	X
8600	Merchandise sales .....	142	40 536	1.8	12.3
8623	All other sales of medical equipment and supplies to patients .....	59	13 060	.6	X
8624	Other merchandise sales .....	87	27 476	1.2	X
8940	All other receipts .....	700	449 918	19.4	39.3
8972	All other amounts received from providing services to patients and others .....	700	449 918	19.4	X
<b>621991</b>	<b>Blood &amp; organ banks</b> .....	<b>504</b>	<b>1 017 082</b>	<b>100.0</b>	<b>44.9</b>
5350	Receipts from sales of blood and blood products, organs, and tissues .....	504	1 006 225	98.9	X
8600	Merchandise sales .....	14	6 636	.7	3.3
8624	Other merchandise sales .....	14	6 636	.7	X
8940	All other receipts .....	10	4 221	.4	44.9
8972	All other amounts received from providing services to patients and others .....	10	4 221	.4	X
<b>621999</b>	<b>All other miscellaneous ambulatory health care services</b> .....	<b>1 511</b>	<b>1 297 378</b>	<b>100.0</b>	<b>44.2</b>
5000	Patient care receipts .....	786	690 253	53.2	26.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	97	49 776	3.8	X
5002	All other laboratory receipts .....	51	14 940	1.2	X
5003	Diagnostic radiology, imaging, and ultrasound .....	62	41 519	3.2	X
5004	All other patient care .....	612	584 018	45.0	X
5350	Receipts from sales of blood and blood products, organs, and tissues .....	40	104 522	8.1	X
8550	Rental and leasing of goods and equipment .....	50	23 006	1.8	42.2
8551	Rental and leasing of medical equipment .....	50	23 006	1.8	X
8600	Merchandise sales .....	128	33 900	2.6	39.9
8623	All other sales of medical equipment and supplies to patients .....	59	13 060	1.0	X
8624	Other merchandise sales .....	73	20 840	1.6	X
8940	All other receipts .....	690	445 697	34.4	38.0
8972	All other amounts received from providing services to patients and others .....	690	445 697	34.4	X
<b>622</b>	<b>Hospitals</b> .....	<b>1 345</b>	<b>40 146 379</b>	<b>100.0</b>	<b>88.5</b>
5100	Payments for inpatient nursing and residential services .....	29	73 090	.2	X
5150	Home health care services .....	84	196 800	.5	X
5200	Hospital inpatient services, except nursing home services .....	1 345	27 541 498	68.6	X
5250	Hospital outpatient services, except home health services .....	1 143	11 942 505	29.7	X
8500	Food and beverage sales (including cafeteria) .....	391	35 271	.1	X
8550	Rental and leasing of goods and equipment .....	51	9 885	Z	87.2
8551	Rental and leasing of medical equipment .....	18	5 385	Z	X
8552	Rental and leasing of all other goods and equipment .....	34	4 500	Z	X
8600	Merchandise sales .....	64	7 363	Z	71.1
8625	Sales of durable medical equipment .....	11	795	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	56	6 568	Z	X
8940	All other receipts .....	599	339 967	.8	87.3
8971	All other amounts received from providing services to patients and others .....	599	339 967	.8	X
<b>6221</b>	<b>General medical &amp; surgical hospitals</b> .....	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>91.7</b>
5100	Payments for inpatient nursing and residential services .....	27	70 396	.2	X
5150	Home health care services .....	79	186 152	.5	X
5200	Hospital inpatient services, except nursing home services .....	792	22 338 091	65.3	X
5250	Hospital outpatient services, except home health services .....	742	11 329 137	33.1	X
8500	Food and beverage sales (including cafeteria) .....	142	31 599	.1	X
8550	Rental and leasing of goods and equipment .....	22	8 138	Z	91.7
8551	Rental and leasing of medical equipment .....	6	5 149	Z	X
8552	Rental and leasing of all other goods and equipment .....	17	2 989	Z	X
8600	Merchandise sales .....	39	3 089	Z	72.2
8625	Sales of durable medical equipment .....	11	795	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	31	2 294	Z	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6221</b>	<b>General medical &amp; surgical hospitals—Con.</b>				
8940	All other receipts .....	283	245 901	.7	90.2
8971	All other amounts received from providing services to patients and others .....	283	245 901	.7	X
<b>62211</b>	<b>General medical &amp; surgical hospitals .....</b>	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>91.7</b>
5100	Payments for inpatient nursing and residential services .....	27	70 396	.2	X
5150	Home health care services .....	79	186 152	.5	X
5200	Hospital inpatient services, except nursing home services .....	792	22 338 091	65.3	X
5250	Hospital outpatient services, except home health services .....	742	11 329 137	33.1	X
8500	Food and beverage sales (including cafeteria) .....	142	31 599	.1	X
8550	Rental and leasing of goods and equipment .....	22	8 138	Z	91.7
8551	Rental and leasing of medical equipment .....	6	5 149	Z	X
8552	Rental and leasing of all other goods and equipment .....	17	2 989	Z	X
8600	Merchandise sales .....	39	3 089	Z	72.2
8625	Sales of durable medical equipment .....	11	795	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	31	2 294	Z	X
8940	All other receipts .....	283	245 901	.7	90.2
8971	All other amounts received from providing services to patients and others .....	283	245 901	.7	X
<b>622110</b>	<b>General medical &amp; surgical hospitals .....</b>	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>91.7</b>
5100	Payments for inpatient nursing and residential services .....	27	70 396	.2	X
5150	Home health care services .....	79	186 152	.5	X
5200	Hospital inpatient services, except nursing home services .....	792	22 338 091	65.3	X
5250	Hospital outpatient services, except home health services .....	742	11 329 137	33.1	X
8500	Food and beverage sales (including cafeteria) .....	142	31 599	.1	X
8550	Rental and leasing of goods and equipment .....	22	8 138	Z	91.7
8551	Rental and leasing of medical equipment .....	6	5 149	Z	X
8552	Rental and leasing of all other goods and equipment .....	17	2 989	Z	X
8600	Merchandise sales .....	39	3 089	Z	72.2
8625	Sales of durable medical equipment .....	11	795	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	31	2 294	Z	X
8940	All other receipts .....	283	245 901	.7	90.2
8971	All other amounts received from providing services to patients and others .....	283	245 901	.7	X
<b>6221102</b>	<b>General medical &amp; surgical hospitals (except government) ...</b>	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>91.7</b>
5100	Payments for inpatient nursing and residential services .....	27	70 396	.2	X
5150	Home health care services .....	79	186 152	.5	X
5200	Hospital inpatient services, except nursing home services .....	792	22 338 091	65.3	X
5250	Hospital outpatient services, except home health services .....	742	11 329 137	33.1	X
8500	Food and beverage sales (including cafeteria) .....	142	31 599	.1	X
8550	Rental and leasing of goods and equipment .....	22	8 138	Z	91.7
8551	Rental and leasing of medical equipment .....	6	5 149	Z	X
8552	Rental and leasing of all other goods and equipment .....	17	2 989	Z	X
8600	Merchandise sales .....	39	3 089	Z	72.2
8625	Sales of durable medical equipment .....	11	795	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	31	2 294	Z	X
8940	All other receipts .....	283	245 901	.7	90.2
8971	All other amounts received from providing services to patients and others .....	283	245 901	.7	X
<b>6222</b>	<b>Psychiatric &amp; substance abuse hospitals .....</b>	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>69.2</b>
5200	Hospital inpatient services, except nursing home services .....	389	2 920 734	86.7	X
5250	Hospital outpatient services, except home health services .....	336	399 913	11.9	X
8500	Food and beverage sales (including cafeteria) .....	217	2 824	.1	X
8550	Rental and leasing of goods and equipment .....	21	1 309	Z	61.2
8551	Rental and leasing of medical equipment .....	10	64	Z	X
8552	Rental and leasing of all other goods and equipment .....	11	1 245	Z	X
8600	Merchandise sales .....	20	186	Z	69.2
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	20	186	Z	X
8940	All other receipts .....	213	43 595	1.3	69.0
8971	All other amounts received from providing services to patients and others .....	213	43 595	1.3	X
<b>62221</b>	<b>Psychiatric &amp; substance abuse hospitals .....</b>	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>69.2</b>
5200	Hospital inpatient services, except nursing home services .....	389	2 920 734	86.7	X
5250	Hospital outpatient services, except home health services .....	336	399 913	11.9	X
8500	Food and beverage sales (including cafeteria) .....	217	2 824	.1	X
8550	Rental and leasing of goods and equipment .....	21	1 309	Z	61.2
8551	Rental and leasing of medical equipment .....	10	64	Z	X
8552	Rental and leasing of all other goods and equipment .....	11	1 245	Z	X
8600	Merchandise sales .....	20	186	Z	69.2
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	20	186	Z	X
8940	All other receipts .....	213	43 595	1.3	69.0
8971	All other amounts received from providing services to patients and others .....	213	43 595	1.3	X
<b>622210</b>	<b>Psychiatric &amp; substance abuse hospitals .....</b>	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>69.2</b>
5200	Hospital inpatient services, except nursing home services .....	389	2 920 734	86.7	X
5250	Hospital outpatient services, except home health services .....	336	399 913	11.9	X
8500	Food and beverage sales (including cafeteria) .....	217	2 824	.1	X
8550	Rental and leasing of goods and equipment .....	21	1 309	Z	61.2
8551	Rental and leasing of medical equipment .....	10	64	Z	X
8552	Rental and leasing of all other goods and equipment .....	11	1 245	Z	X
8600	Merchandise sales .....	20	186	Z	69.2
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	20	186	Z	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>622210</b>	<b>Psychiatric &amp; substance abuse hospitals—Con.</b>				
8940	All other receipts .....	213	43 595	1.3	69.0
8971	All other amounts received from providing services to patients and others .....	213	43 595	1.3	X
<b>6222102</b>	<b>Psychiatric &amp; substance abuse hospitals (except government)</b> .....	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>69.2</b>
5200	Hospital inpatient services, except nursing home services .....	389	2 920 734	86.7	X
5250	Hospital outpatient services, except home health services .....	336	399 913	11.9	X
8500	Food and beverage sales (including cafeteria) .....	217	2 824	.1	X
8550	Rental and leasing of goods and equipment .....	21	1 309	Z	61.2
8551	Rental and leasing of medical equipment .....	10	64	Z	X
8552	Rental and leasing of all other goods and equipment .....	11	1 245	Z	X
8600	Merchandise sales .....	20	186	Z	69.2
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	20	186	Z	X
8940	All other receipts .....	213	43 595	1.3	69.0
8971	All other amounts received from providing services to patients and others .....	213	43 595	1.3	X
<b>6223</b>	<b>Specialty (except psychiatric &amp; substance abuse) hospitals ..</b>	<b>164</b>	<b>2 565 315</b>	<b>100.0</b>	<b>71.1</b>
5200	Hospital inpatient services, except nursing home services .....	164	2 282 673	89.0	X
5250	Hospital outpatient services, except home health services .....	65	213 455	8.3	X
8500	Food and beverage sales (including cafeteria) .....	32	848	Z	X
8550	Rental and leasing of goods and equipment .....	8	438	Z	71.1
8552	Rental and leasing of all other goods and equipment .....	6	266	Z	X
8940	All other receipts .....	103	50 471	2.0	70.5
8971	All other amounts received from providing services to patients and others .....	103	50 471	2.0	X
<b>62231</b>	<b>Specialty (except psychiatric &amp; substance abuse) hospitals ..</b>	<b>164</b>	<b>2 565 315</b>	<b>100.0</b>	<b>71.1</b>
5200	Hospital inpatient services, except nursing home services .....	164	2 282 673	89.0	X
5250	Hospital outpatient services, except home health services .....	65	213 455	8.3	X
8500	Food and beverage sales (including cafeteria) .....	32	848	Z	X
8550	Rental and leasing of goods and equipment .....	8	438	Z	71.1
8552	Rental and leasing of all other goods and equipment .....	6	266	Z	X
8940	All other receipts .....	103	50 471	2.0	70.5
8971	All other amounts received from providing services to patients and others .....	103	50 471	2.0	X
<b>622310</b>	<b>Specialty (except psychiatric &amp; substance abuse) hospitals ..</b>	<b>164</b>	<b>2 565 315</b>	<b>100.0</b>	<b>71.1</b>
5200	Hospital inpatient services, except nursing home services .....	164	2 282 673	89.0	X
5250	Hospital outpatient services, except home health services .....	65	213 455	8.3	X
8500	Food and beverage sales (including cafeteria) .....	32	848	Z	X
8550	Rental and leasing of goods and equipment .....	8	438	Z	71.1
8552	Rental and leasing of all other goods and equipment .....	6	266	Z	X
8940	All other receipts .....	103	50 471	2.0	70.5
8971	All other amounts received from providing services to patients and others .....	103	50 471	2.0	X
<b>623</b>	<b>Nursing &amp; residential care facilities .....</b>	<b>32 833</b>	<b>55 844 395</b>	<b>100.0</b>	<b>77.5</b>
5050	Continuing care retirement community entrance fee payments .....	441	384 188	.7	X
5100	Payments for inpatient nursing and residential services .....	32 591	54 801 029	98.1	X
5150	Home health care services .....	263	75 795	.1	X
8500	Food and beverage sales (including cafeteria) .....	3 896	44 485	.1	X
8550	Rental and leasing of goods and equipment .....	968	34 051	.1	76.6
8551	Rental and leasing of medical equipment .....	662	27 557	Z	X
8552	Rental and leasing of all other goods and equipment .....	348	6 494	Z	X
8600	Merchandise sales .....	1 055	23 053	Z	75.7
8625	Sales of durable medical equipment .....	92	6 060	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	984	16 993	Z	X
8940	All other receipts .....	5 981	481 794	.9	75.8
8969	All other amounts received from providing services to patients and others .....	5 981	481 794	.9	X
<b>6231</b>	<b>Nursing care facilities .....</b>	<b>12 517</b>	<b>44 485 246</b>	<b>100.0</b>	<b>81.4</b>
5100	Payments for inpatient nursing and residential services .....	12 517	44 122 198	99.2	X
5150	Home health care services .....	63	34 893	.1	X
8500	Food and beverage sales (including cafeteria) .....	2 857	18 163	Z	X
8550	Rental and leasing of goods and equipment .....	576	26 771	.1	80.4
8551	Rental and leasing of medical equipment .....	491	23 069	.1	X
8552	Rental and leasing of all other goods and equipment .....	126	3 702	Z	X
8600	Merchandise sales .....	594	17 960	Z	79.7
8625	Sales of durable medical equipment .....	72	4 898	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	534	13 062	Z	X
8940	All other receipts .....	3 793	265 261	.6	79.9
8969	All other amounts received from providing services to patients and others .....	3 793	265 261	.6	X
<b>62311</b>	<b>Nursing care facilities .....</b>	<b>12 517</b>	<b>44 485 246</b>	<b>100.0</b>	<b>81.4</b>
5100	Payments for inpatient nursing and residential services .....	12 517	44 122 198	99.2	X
5150	Home health care services .....	63	34 893	.1	X
8500	Food and beverage sales (including cafeteria) .....	2 857	18 163	Z	X
8550	Rental and leasing of goods and equipment .....	576	26 771	.1	80.4
8551	Rental and leasing of medical equipment .....	491	23 069	.1	X
8552	Rental and leasing of all other goods and equipment .....	126	3 702	Z	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>62311</b>	<b>Nursing care facilities—Con.</b>				
8600	Merchandise sales.....	594	17 960	Z	79.7
8625	Sales of durable medical equipment.....	72	4 898	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist).....	534	13 062	Z	X
8940	All other receipts.....	3 793	265 261	.6	79.9
8969	All other amounts received from providing services to patients and others.....	3 793	265 261	.6	X
<b>623110</b>	<b>Nursing care facilities.....</b>	<b>12 517</b>	<b>44 485 246</b>	<b>100.0</b>	<b>81.4</b>
5100	Payments for inpatient nursing and residential services.....	12 517	44 122 198	99.2	X
5150	Home health care services.....	63	34 893	.1	X
8500	Food and beverage sales (including cafeteria).....	2 857	18 163	Z	X
8550	Rental and leasing of goods and equipment.....	576	26 771	.1	80.4
8551	Rental and leasing of medical equipment.....	491	23 069	.1	X
8552	Rental and leasing of all other goods and equipment.....	126	3 702	Z	X
8600	Merchandise sales.....	594	17 960	Z	79.7
8625	Sales of durable medical equipment.....	72	4 898	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist).....	534	13 062	Z	X
8940	All other receipts.....	3 793	265 261	.6	79.9
8969	All other amounts received from providing services to patients and others.....	3 793	265 261	.6	X
<b>6232</b>	<b>Residential mental retardation/health &amp; substance abuse facility.....</b>	<b>7 293</b>	<b>3 620 385</b>	<b>100.0</b>	<b>59.8</b>
5100	Payments for inpatient nursing and residential services.....	7 293	3 548 392	98.0	X
5150	Home health care services.....	27	8 280	.2	X
8500	Food and beverage sales (including cafeteria).....	87	969	Z	X
8550	Rental and leasing of goods and equipment.....	11	76	Z	59.8
8552	Rental and leasing of all other goods and equipment.....	11	76	Z	X
8600	Merchandise sales.....	18	102	Z	28.6
8626	Sales of all other merchandise (e.g., gift shop, florist).....	18	102	Z	X
8940	All other receipts.....	452	62 566	1.7	52.9
8969	All other amounts received from providing services to patients and others.....	452	62 566	1.7	X
<b>62321</b>	<b>Residential mental retardation facilities.....</b>	<b>5 411</b>	<b>2 507 066</b>	<b>100.0</b>	<b>61.5</b>
5100	Payments for inpatient nursing and residential services.....	5 411	2 471 955	98.6	X
5150	Home health care services.....	27	8 280	.3	X
8500	Food and beverage sales (including cafeteria).....	36	115	Z	X
8940	All other receipts.....	248	26 716	1.1	59.9
8969	All other amounts received from providing services to patients and others.....	248	26 716	1.1	X
<b>623210</b>	<b>Residential mental retardation facilities.....</b>	<b>5 411</b>	<b>2 507 066</b>	<b>100.0</b>	<b>61.5</b>
5100	Payments for inpatient nursing and residential services.....	5 411	2 471 955	98.6	X
5150	Home health care services.....	27	8 280	.3	X
8500	Food and beverage sales (including cafeteria).....	36	115	Z	X
8940	All other receipts.....	248	26 716	1.1	59.9
8969	All other amounts received from providing services to patients and others.....	248	26 716	1.1	X
<b>62322</b>	<b>Residential mental health &amp; substance abuse facilities.....</b>	<b>1 882</b>	<b>1 113 319</b>	<b>100.0</b>	<b>56.1</b>
5100	Payments for inpatient nursing and residential services.....	1 882	1 076 437	96.7	X
8500	Food and beverage sales (including cafeteria).....	51	854	.1	X
8550	Rental and leasing of goods and equipment.....	11	76	Z	56.1
8552	Rental and leasing of all other goods and equipment.....	11	76	Z	X
8600	Merchandise sales.....	18	102	Z	26.9
8626	Sales of all other merchandise (e.g., gift shop, florist).....	18	102	Z	X
8940	All other receipts.....	204	35 850	3.2	40.0
8969	All other amounts received from providing services to patients and others.....	204	35 850	3.2	X
<b>623220</b>	<b>Residential mental health &amp; substance abuse facilities.....</b>	<b>1 882</b>	<b>1 113 319</b>	<b>100.0</b>	<b>56.1</b>
5100	Payments for inpatient nursing and residential services.....	1 882	1 076 437	96.7	X
8500	Food and beverage sales (including cafeteria).....	51	854	.1	X
8550	Rental and leasing of goods and equipment.....	11	76	Z	56.1
8552	Rental and leasing of all other goods and equipment.....	11	76	Z	X
8600	Merchandise sales.....	18	102	Z	26.9
8626	Sales of all other merchandise (e.g., gift shop, florist).....	18	102	Z	X
8940	All other receipts.....	204	35 850	3.2	40.0
8969	All other amounts received from providing services to patients and others.....	204	35 850	3.2	X
<b>6233</b>	<b>Community care facilities for the elderly.....</b>	<b>11 637</b>	<b>7 087 953</b>	<b>100.0</b>	<b>63.8</b>
5050	Continuing care retirement community entrance fee payments.....	441	384 188	5.4	X
5100	Payments for inpatient nursing and residential services.....	11 395	6 501 810	91.7	X
5150	Home health care services.....	152	29 517	.4	X
8500	Food and beverage sales (including cafeteria).....	931	25 340	.4	X
8550	Rental and leasing of goods and equipment.....	374	6 908	.1	63.4
8551	Rental and leasing of medical equipment.....	171	4 488	.1	X
8552	Rental and leasing of all other goods and equipment.....	204	2 420	Z	X
8600	Merchandise sales.....	443	4 991	.1	63.4
8625	Sales of durable medical equipment.....	20	1 162	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist).....	432	3 829	.1	X
8940	All other receipts.....	1 640	135 199	1.9	62.1
8969	All other amounts received from providing services to patients and others.....	1 640	135 199	1.9	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>62331</b>	<b>Community care facilities for the elderly</b> .....	<b>11 637</b>	<b>7 087 953</b>	<b>100.0</b>	<b>63.8</b>
5050	Continuing care retirement community entrance fee payments .....	441	384 188	5.4	X
5100	Payments for inpatient nursing and residential services .....	11 395	6 501 810	91.7	X
5150	Home health care services .....	152	29 517	.4	X
8500	Food and beverage sales (including cafeteria) .....	931	25 340	.4	X
8550	Rental and leasing of goods and equipment .....	374	6 908	.1	63.4
8551	Rental and leasing of medical equipment .....	171	4 488	.1	X
8552	Rental and leasing of all other goods and equipment .....	204	2 420	Z	X
8600	Merchandise sales .....	443	4 991	.1	63.4
8625	Sales of durable medical equipment .....	20	1 162	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	432	3 829	.1	X
8940	All other receipts .....	1 640	135 199	1.9	62.1
8969	All other amounts received from providing services to patients and others .....	1 640	135 199	1.9	X
<b>623311</b>	<b>Continuing care retirement communities</b> .....	<b>1 713</b>	<b>2 540 584</b>	<b>100.0</b>	<b>68.8</b>
5050	Continuing care retirement community entrance fee payments .....	441	384 188	15.1	X
5100	Payments for inpatient nursing and residential services .....	1 471	2 066 004	81.3	X
5150	Home health care services .....	48	14 462	.6	X
8500	Food and beverage sales (including cafeteria) .....	250	13 632	.5	X
8550	Rental and leasing of goods and equipment .....	101	3 240	.1	68.0
8551	Rental and leasing of medical equipment .....	52	1 822	.1	X
8552	Rental and leasing of all other goods and equipment .....	50	1 418	.1	X
8600	Merchandise sales .....	125	3 341	.1	68.2
8625	Sales of durable medical equipment .....	20	1 162	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	114	2 179	.1	X
8940	All other receipts .....	584	55 717	2.2	67.6
8969	All other amounts received from providing services to patients and others .....	584	55 717	2.2	X
<b>623312</b>	<b>Homes for the elderly</b> .....	<b>9 924</b>	<b>4 547 369</b>	<b>100.0</b>	<b>61.0</b>
5100	Payments for inpatient nursing and residential services .....	9 924	4 435 806	97.5	X
5150	Home health care services .....	104	15 055	.3	X
8500	Food and beverage sales (including cafeteria) .....	681	11 708	.3	X
8550	Rental and leasing of goods and equipment .....	273	3 668	.1	61.0
8551	Rental and leasing of medical equipment .....	119	2 666	.1	X
8552	Rental and leasing of all other goods and equipment .....	154	1 002	Z	X
8600	Merchandise sales .....	318	1 650	Z	61.0
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	318	1 650	Z	X
8940	All other receipts .....	1 056	79 482	1.7	58.7
8969	All other amounts received from providing services to patients and others .....	1 056	79 482	1.7	X
<b>6239</b>	<b>Other residential care facilities</b> .....	<b>1 386</b>	<b>650 811</b>	<b>100.0</b>	<b>59.3</b>
5100	Payments for inpatient nursing and residential services .....	1 386	628 629	96.6	X
5150	Home health care services .....	21	3 105	.5	X
8500	Food and beverage sales (including cafeteria) .....	21	13	Z	X
8550	Rental and leasing of goods and equipment .....	7	296	Z	59.3
8552	Rental and leasing of all other goods and equipment .....	7	296	Z	X
8940	All other receipts .....	96	18 768	2.9	42.1
8969	All other amounts received from providing services to patients and others .....	96	18 768	2.9	X
<b>62399</b>	<b>Other residential care facilities</b> .....	<b>1 386</b>	<b>650 811</b>	<b>100.0</b>	<b>59.3</b>
5100	Payments for inpatient nursing and residential services .....	1 386	628 629	96.6	X
5150	Home health care services .....	21	3 105	.5	X
8500	Food and beverage sales (including cafeteria) .....	21	13	Z	X
8550	Rental and leasing of goods and equipment .....	7	296	Z	59.3
8552	Rental and leasing of all other goods and equipment .....	7	296	Z	X
8940	All other receipts .....	96	18 768	2.9	42.1
8969	All other amounts received from providing services to patients and others .....	96	18 768	2.9	X
<b>623990</b>	<b>Other residential care facilities</b> .....	<b>1 386</b>	<b>650 811</b>	<b>100.0</b>	<b>59.3</b>
5100	Payments for inpatient nursing and residential services .....	1 386	628 629	96.6	X
5150	Home health care services .....	21	3 105	.5	X
8500	Food and beverage sales (including cafeteria) .....	21	13	Z	X
8550	Rental and leasing of goods and equipment .....	7	296	Z	59.3
8552	Rental and leasing of all other goods and equipment .....	7	296	Z	X
8940	All other receipts .....	96	18 768	2.9	42.1
8969	All other amounts received from providing services to patients and others .....	96	18 768	2.9	X
<b>624</b>	<b>Social assistance</b> .....	<b>56 691</b>	<b>12 599 112</b>	<b>100.0</b>	<b>60.7</b>
3450	Membership dues and fees .....	335	5 661	Z	X
5100	Payments for inpatient nursing and residential services .....	62	11 135	.1	X
5150	Home health care services .....	28	262	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	56 691	12 455 000	98.9	53.0
5451	Governmental payers .....	32 617	3 637 944	28.9	X
5452	Private payers .....	49 640	8 797 146	69.8	X
8500	Food and beverage sales (including cafeteria) .....	242	3 409	Z	X
8600	Merchandise sales .....	442	11 621	.1	55.3
8627	Sales of other merchandise .....	442	11 621	.1	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>624</b>	<b>Social assistance—Con.</b>				
8940	All other receipts .....	2 321	112 022	.9	58.3
8973	All other operating receipts .....	2 321	112 022	.9	X
<b>6241</b>	<b>Individual &amp; family services .....</b>	<b>9 843</b>	<b>2 636 231</b>	<b>100.0</b>	<b>57.3</b>
3450	Membership dues and fees .....	132	3 573	.1	X
5100	Payments for inpatient nursing and residential services .....	50	6 649	.3	X
5150	Home health care services .....	28	262	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	9 843	2 561 719	97.2	48.4
5451	Governmental payers .....	5 306	1 093 257	41.5	X
5452	Private payers .....	7 699	1 468 462	55.7	X
8500	Food and beverage sales (including cafeteria) .....	38	815	Z	X
8600	Merchandise sales .....	78	3 906	.1	56.9
8627	Sales of other merchandise .....	78	3 906	.1	X
8940	All other receipts .....	599	59 307	2.3	53.8
8973	All other operating receipts .....	599	59 307	2.3	X
<b>62411</b>	<b>Child &amp; youth services .....</b>	<b>1 648</b>	<b>539 369</b>	<b>100.0</b>	<b>67.2</b>
3450	Membership dues and fees .....	10	1 020	.2	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	1 648	519 866	96.4	66.5
5451	Governmental payers .....	1 169	325 140	60.3	X
5452	Private payers .....	1 049	194 726	36.1	X
8500	Food and beverage sales (including cafeteria) .....	10	51	Z	X
8600	Merchandise sales .....	20	1 300	.2	67.2
8627	Sales of other merchandise .....	20	1 300	.2	X
8940	All other receipts .....	114	17 132	3.2	67.0
8973	All other operating receipts .....	114	17 132	3.2	X
<b>624110</b>	<b>Child &amp; youth services .....</b>	<b>1 648</b>	<b>539 369</b>	<b>100.0</b>	<b>67.2</b>
3450	Membership dues and fees .....	10	1 020	.2	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	1 648	519 866	96.4	66.5
5451	Governmental payers .....	1 169	325 140	60.3	X
5452	Private payers .....	1 049	194 726	36.1	X
8500	Food and beverage sales (including cafeteria) .....	10	51	Z	X
8600	Merchandise sales .....	20	1 300	.2	67.2
8627	Sales of other merchandise .....	20	1 300	.2	X
8940	All other receipts .....	114	17 132	3.2	67.0
8973	All other operating receipts .....	114	17 132	3.2	X
<b>62412</b>	<b>Services for the elderly &amp; persons with disabilities .....</b>	<b>2 976</b>	<b>807 258</b>	<b>100.0</b>	<b>59.2</b>
3450	Membership dues and fees .....	110	313	Z	X
5100	Payments for inpatient nursing and residential services .....	16	2 455	.3	X
5150	Home health care services .....	15	159	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	2 976	791 760	98.1	44.0
5451	Governmental payers .....	2 066	517 799	64.1	X
5452	Private payers .....	1 832	273 961	33.9	X
8500	Food and beverage sales (including cafeteria) .....	28	764	.1	X
8600	Merchandise sales .....	17	174	Z	59.2
8627	Sales of other merchandise .....	17	174	Z	X
8940	All other receipts .....	198	11 633	1.4	42.5
8973	All other operating receipts .....	198	11 633	1.4	X
<b>624120</b>	<b>Services for the elderly &amp; persons with disabilities .....</b>	<b>2 976</b>	<b>807 258</b>	<b>100.0</b>	<b>59.2</b>
3450	Membership dues and fees .....	110	313	Z	X
5100	Payments for inpatient nursing and residential services .....	16	2 455	.3	X
5150	Home health care services .....	15	159	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	2 976	791 760	98.1	44.0
5451	Governmental payers .....	2 066	517 799	64.1	X
5452	Private payers .....	1 832	273 961	33.9	X
8500	Food and beverage sales (including cafeteria) .....	28	764	.1	X
8600	Merchandise sales .....	17	174	Z	59.2
8627	Sales of other merchandise .....	17	174	Z	X
8940	All other receipts .....	198	11 633	1.4	42.5
8973	All other operating receipts .....	198	11 633	1.4	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>62419</b>	<b>Other individual &amp; family services</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>100.0</b>	<b>52.0</b>
3450	Membership dues and fees .....	12	2 240	.2	X
5100	Payments for inpatient nursing and residential services .....	34	4 194	.3	X
5150	Home health care services .....	13	103	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	5 219	1 250 093	96.9	43.6
5451	Governmental payers .....	2 071	250 318	19.4	X
5452	Private payers .....	4 818	999 775	77.5	X
8600	Merchandise sales .....	41	2 432	.2	51.6
8627	Sales of other merchandise .....	41	2 432	.2	X
8940	All other receipts .....	287	30 542	2.4	52.0
8973	All other operating receipts .....	287	30 542	2.4	X
<b>624190</b>	<b>Other individual &amp; family services</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>100.0</b>	<b>52.0</b>
3450	Membership dues and fees .....	12	2 240	.2	X
5100	Payments for inpatient nursing and residential services .....	34	4 194	.3	X
5150	Home health care services .....	13	103	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	5 219	1 250 093	96.9	43.6
5451	Governmental payers .....	2 071	250 318	19.4	X
5452	Private payers .....	4 818	999 775	77.5	X
8600	Merchandise sales .....	41	2 432	.2	51.6
8627	Sales of other merchandise .....	41	2 432	.2	X
8940	All other receipts .....	287	30 542	2.4	52.0
8973	All other operating receipts .....	287	30 542	2.4	X
<b>6242</b>	<b>Community food &amp; housing/emergency &amp; other relief services</b> .....	<b>344</b>	<b>111 986</b>	<b>100.0</b>	<b>42.0</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	344	111 986	100.0	2.8
5451	Governmental payers .....	210	72 734	64.9	X
5452	Private payers .....	72	19 342	17.3	X
<b>62421</b>	<b>Community food services</b> .....	<b>95</b>	<b>17 984</b>	<b>100.0</b>	<b>12.6</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	95	17 984	100.0	.1
5451	Governmental payers .....	95	17 984	100.0	X
<b>624210</b>	<b>Community food services</b> .....	<b>95</b>	<b>17 984</b>	<b>100.0</b>	<b>12.6</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	95	17 984	100.0	.1
5451	Governmental payers .....	95	17 984	100.0	X
<b>62422</b>	<b>Community housing services</b> .....	<b>167</b>	<b>74 092</b>	<b>100.0</b>	<b>26.3</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	167	74 092	100.0	4.2
5451	Governmental payers .....	115	54 750	73.9	X
5452	Private payers .....	72	19 342	26.1	X
<b>624221</b>	<b>Temporary shelters</b> .....	<b>58</b>	<b>34 534</b>	<b>100.0</b>	<b>37.1</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	58	34 534	100.0	7.6
5451	Governmental payers .....	58	30 646	88.7	X
5452	Private payers .....	20	3 888	11.3	X
<b>624229</b>	<b>Other community housing services</b> .....	<b>109</b>	<b>39 558</b>	<b>100.0</b>	<b>16.8</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	109	39 558	100.0	1.2
5451	Governmental payers .....	57	24 104	60.9	X
5452	Private payers .....	52	15 454	39.1	X
<b>62423</b>	<b>Emergency &amp; other relief services</b> .....	<b>82</b>	<b>19 910</b>	<b>100.0</b>	<b>100.0</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	82	19 910	100.0	X
<b>624230</b>	<b>Emergency &amp; other relief services</b> .....	<b>82</b>	<b>19 910</b>	<b>100.0</b>	<b>100.0</b>
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	82	19 910	100.0	X
<b>6243</b>	<b>Vocational rehabilitation services</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>100.0</b>	<b>66.4</b>
3450	Membership dues and fees .....	11	6	Z	X
5100	Payments for inpatient nursing and residential services .....	12	4 486	.3	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	2 549	1 404 695	98.1	60.2
5451	Governmental payers .....	1 814	974 916	68.1	X
5452	Private payers .....	1 705	429 779	30.0	X
8600	Merchandise sales .....	21	5 024	.4	38.7
8627	Sales of other merchandise .....	21	5 024	.4	X
8940	All other receipts .....	167	18 057	1.3	65.6
8973	All other operating receipts .....	167	18 057	1.3	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>62431</b>	<b>Vocational rehabilitation services</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>100.0</b>	<b>66.4</b>
3450	Membership dues and fees .....	11	6	Z	X
5100	Payments for inpatient nursing and residential services .....	12	4 486	.3	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	2 549	1 404 695	98.1	60.2
5451	Governmental payers .....	1 814	974 916	68.1	X
5452	Private payers .....	1 705	429 779	30.0	X
8600	Merchandise sales .....	21	5 024	.4	38.7
8627	Sales of other merchandise .....	21	5 024	.4	X
8940	All other receipts .....	167	18 057	1.3	65.6
8973	All other operating receipts .....	167	18 057	1.3	X
<b>624310</b>	<b>Vocational rehabilitation services</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>100.0</b>	<b>66.4</b>
3450	Membership dues and fees .....	11	6	Z	X
5100	Payments for inpatient nursing and residential services .....	12	4 486	.3	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	2 549	1 404 695	98.1	60.2
5451	Governmental payers .....	1 814	974 916	68.1	X
5452	Private payers .....	1 705	429 779	30.0	X
8600	Merchandise sales .....	21	5 024	.4	38.7
8627	Sales of other merchandise .....	21	5 024	.4	X
8940	All other receipts .....	167	18 057	1.3	65.6
8973	All other operating receipts .....	167	18 057	1.3	X
<b>6244</b>	<b>Child day care services</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>100.0</b>	<b>61.1</b>
3450	Membership dues and fees .....	192	2 082	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	43 955	8 376 600	99.5	53.9
5451	Governmental payers .....	25 287	1 497 037	17.8	X
5452	Private payers .....	40 164	6 879 563	81.7	X
8500	Food and beverage sales (including cafeteria) .....	204	2 594	Z	X
8600	Merchandise sales .....	343	2 691	Z	56.9
8627	Sales of other merchandise .....	343	2 691	Z	X
8940	All other receipts .....	1 555	34 658	.4	59.8
8973	All other operating receipts .....	1 555	34 658	.4	X
<b>62441</b>	<b>Child day care services</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>100.0</b>	<b>61.1</b>
3450	Membership dues and fees .....	192	2 082	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	43 955	8 376 600	99.5	53.9
5451	Governmental payers .....	25 287	1 497 037	17.8	X
5452	Private payers .....	40 164	6 879 563	81.7	X
8500	Food and beverage sales (including cafeteria) .....	204	2 594	Z	X
8600	Merchandise sales .....	343	2 691	Z	56.9
8627	Sales of other merchandise .....	343	2 691	Z	X
8940	All other receipts .....	1 555	34 658	.4	59.8
8973	All other operating receipts .....	1 555	34 658	.4	X
<b>624410</b>	<b>Child day care services</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>100.0</b>	<b>61.1</b>
3450	Membership dues and fees .....	192	2 082	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	43 955	8 376 600	99.5	53.9
5451	Governmental payers .....	25 287	1 497 037	17.8	X
5452	Private payers .....	40 164	6 879 563	81.7	X
8500	Food and beverage sales (including cafeteria) .....	204	2 594	Z	X
8600	Merchandise sales .....	343	2 691	Z	56.9
8627	Sales of other merchandise .....	343	2 691	Z	X
8940	All other receipts .....	1 555	34 658	.4	59.8
8973	All other operating receipts .....	1 555	34 658	.4	X

<sup>1</sup>Receipts and receipt line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>62</b>	<b>Health care &amp; social assistance</b> .....	<b>114 784</b>	<b>466 451 794</b>	<b>100.0</b>	<b>X</b>
<b>621</b>	<b>Ambulatory health care services</b> .....	<b>15 181</b>	<b>45 428 453</b>	<b>100.0</b>	<b>65.8</b>
5000	Patient care receipts .....	8 481	24 004 402	52.8	49.3
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	1 373	520 817	1.1	X
5002	All other laboratory receipts .....	425	193 259	.4	X
5003	Diagnostic radiology, imaging, and ultrasound .....	704	684 836	1.5	X
5004	All other patient care .....	8 411	22 605 490	49.8	X
5150	Home health care services .....	3 191	8 874 751	19.5	X
5350	Receipts from sales of blood and blood products, organs, and tissues ...	642	2 512 129	5.5	X
5400	Receipts from ambulance services .....	761	622 290	1.4	X
8550	Rental and leasing of goods and equipment .....	373	70 079	.2	63.3
8551	Rental and leasing of medical equipment .....	244	58 628	.1	X
8552	Rental and leasing of all other goods and equipment .....	147	11 451	Z	X
8600	Merchandise sales .....	1 819	1 587 459	3.5	59.6
8619	Prescription and nonprescription drugs .....	1 188	1 229 112	2.7	X
8621	Optical goods .....	183	160 242	.4	X
8622	Orthopedic appliances .....	64	24 345	.1	X
8623	All other sales of medical equipment and supplies to patients .....	542	121 488	.3	X
8624	Other merchandise sales .....	313	52 271	.1	X
8940	All other receipts .....	2 023	793 172	1.7	59.6
8968	All other amounts received from providing services to patients and others .....	1 464	644 420	1.4	X
8972	All other amounts received from providing services to patients and others .....	531	146 047	.3	X
9000	Contributions, gifts, and grants—Government .....	6 553	4 640 758	10.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	5 929	1 070 098	2.4	X
9100	Investment income, including interest and dividends .....	4 809	446 938	1.0	X
9500	All other revenue .....	4 539	806 377	1.8	61.3
9503	All other revenue .....	3 174	626 730	1.4	X
9505	All other revenue .....	1 355	179 435	.4	X
<b>6214</b>	<b>Outpatient care centers</b> .....	<b>9 940</b>	<b>31 561 321</b>	<b>100.0</b>	<b>57.2</b>
5000	Patient care receipts .....	8 066	23 668 076	75.0	42.0
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	1 343	508 066	1.6	X
5002	All other laboratory receipts .....	366	168 286	.5	X
5003	Diagnostic radiology, imaging, and ultrasound .....	704	684 836	2.2	X
5004	All other patient care .....	8 066	22 306 888	70.7	X
8550	Rental and leasing of goods and equipment .....	229	12 418	Z	54.0
8551	Rental and leasing of medical equipment .....	120	5 656	Z	X
8552	Rental and leasing of all other goods and equipment .....	124	6 762	Z	X
8600	Merchandise sales .....	1 418	1 442 508	4.6	51.1
8619	Prescription and nonprescription drugs .....	1 136	1 174 865	3.7	X
8621	Optical goods .....	179	160 078	.5	X
8622	Orthopedic appliances .....	64	24 345	.1	X
8623	All other sales of medical equipment and supplies to patients .....	256	37 010	.1	X
8624	Other merchandise sales .....	221	46 210	.1	X
8940	All other receipts .....	1 476	645 440	2.0	52.7
8968	All other amounts received from providing services to patients and others .....	1 464	644 420	2.0	X
9000	Contributions, gifts, and grants—Government .....	5 192	4 035 015	12.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	3 853	802 674	2.5	X
9100	Investment income, including interest and dividends .....	2 899	328 248	1.0	X
9500	All other revenue .....	3 184	626 942	2.0	53.6
9503	All other revenue .....	3 174	626 730	2.0	X
<b>62141</b>	<b>Family planning centers</b> .....	<b>1 390</b>	<b>668 027</b>	<b>100.0</b>	<b>65.6</b>
5000	Patient care receipts .....	1 050	306 325	45.9	50.9
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	288	6 422	1.0	X
5002	All other laboratory receipts .....	136	3 060	.5	X
5003	Diagnostic radiology, imaging, and ultrasound .....	17	898	.1	X
5004	All other patient care .....	1 050	295 945	44.3	X
8600	Merchandise sales .....	568	49 628	7.4	58.1
8619	Prescription and nonprescription drugs .....	540	46 904	7.0	X
8623	All other sales of medical equipment and supplies to patients .....	23	1 247	.2	X
8624	Other merchandise sales .....	61	1 477	.2	X
8940	All other receipts .....	244	15 253	2.3	40.4
8968	All other amounts received from providing services to patients and others .....	232	14 233	2.1	X
9000	Contributions, gifts, and grants—Government .....	908	193 658	29.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	862	79 786	11.9	X
9100	Investment income, including interest and dividends .....	348	10 637	1.6	X
9500	All other revenue .....	492	12 740	1.9	55.0
9503	All other revenue .....	482	12 528	1.9	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>621410</b>	<b>Family planning centers</b> .....	<b>1 390</b>	<b>668 027</b>	<b>100.0</b>	<b>65.6</b>
5000	Patient care receipts .....	1 050	306 325	45.9	50.9
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
		288	6 422	1.0	X
5002	All other laboratory receipts .....	136	3 060	.5	X
5003	Diagnostic radiology, imaging, and ultrasound .....	17	898	.1	X
5004	All other patient care .....	1 050	295 945	44.3	X
8600	Merchandise sales .....	568	49 628	7.4	58.1
8619	Prescription and nonprescription drugs .....	540	46 904	7.0	X
8623	All other sales of medical equipment and supplies to patients .....	23	1 247	.2	X
8624	Other merchandise sales .....	61	1 477	.2	X
8940	All other receipts .....	244	15 253	2.3	40.4
8968	All other amounts received from providing services to patients and others .....	232	14 233	2.1	X
9000	Contributions, gifts, and grants—Government .....	908	193 658	29.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	862	79 786	11.9	X
9100	Investment income, including interest and dividends .....	348	10 637	1.6	X
9500	All other revenue .....	492	12 740	1.9	55.0
9503	All other revenue .....	482	12 528	1.9	X
<b>62142</b>	<b>Outpatient mental health &amp; substance abuse centers</b> .....	<b>3 646</b>	<b>4 714 846</b>	<b>100.0</b>	<b>81.0</b>
5000	Patient care receipts .....	2 721	2 362 151	50.1	53.9
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
		45	13 367	.3	X
5002	All other laboratory receipts .....	10	347	Z	X
5003	Diagnostic radiology, imaging, and ultrasound .....	15	1 112	Z	X
5004	All other patient care .....	2 721	2 347 325	49.8	X
8550	Rental and leasing of goods and equipment .....	39	3 009	.1	79.1
8551	Rental and leasing of medical equipment .....	12	1 835	Z	X
8552	Rental and leasing of all other goods and equipment .....	31	1 174	Z	X
8600	Merchandise sales .....	65	25 507	.5	45.4
8619	Prescription and nonprescription drugs .....	26	6 522	.1	X
8623	All other sales of medical equipment and supplies to patients .....	9	994	Z	X
8624	Other merchandise sales .....	32	17 991	.4	X
8940	All other receipts .....	503	154 097	3.3	70.4
8968	All other amounts received from providing services to patients and others .....	503	154 097	3.3	X
9000	Contributions, gifts, and grants—Government .....	2 204	1 839 352	39.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 354	161 852	3.4	X
9100	Investment income, including interest and dividends .....	1 044	39 129	.8	X
9500	All other revenue .....	1 064	129 749	2.8	69.0
9503	All other revenue .....	1 064	129 749	2.8	X
<b>621420</b>	<b>Outpatient mental health &amp; substance abuse centers</b> .....	<b>3 646</b>	<b>4 714 846</b>	<b>100.0</b>	<b>81.0</b>
5000	Patient care receipts .....	2 721	2 362 151	50.1	53.9
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
		45	13 367	.3	X
5002	All other laboratory receipts .....	10	347	Z	X
5003	Diagnostic radiology, imaging, and ultrasound .....	15	1 112	Z	X
5004	All other patient care .....	2 721	2 347 325	49.8	X
8550	Rental and leasing of goods and equipment .....	39	3 009	.1	79.1
8551	Rental and leasing of medical equipment .....	12	1 835	Z	X
8552	Rental and leasing of all other goods and equipment .....	31	1 174	Z	X
8600	Merchandise sales .....	65	25 507	.5	45.4
8619	Prescription and nonprescription drugs .....	26	6 522	.1	X
8623	All other sales of medical equipment and supplies to patients .....	9	994	Z	X
8624	Other merchandise sales .....	32	17 991	.4	X
8940	All other receipts .....	503	154 097	3.3	70.4
8968	All other amounts received from providing services to patients and others .....	503	154 097	3.3	X
9000	Contributions, gifts, and grants—Government .....	2 204	1 839 352	39.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 354	161 852	3.4	X
9100	Investment income, including interest and dividends .....	1 044	39 129	.8	X
9500	All other revenue .....	1 064	129 749	2.8	69.0
9503	All other revenue .....	1 064	129 749	2.8	X
<b>62149</b>	<b>Other outpatient care centers</b> .....	<b>4 904</b>	<b>26 178 448</b>	<b>100.0</b>	<b>52.7</b>
5000	Patient care receipts .....	4 295	20 999 600	80.2	39.5
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....				
		1 010	488 277	1.9	X
5002	All other laboratory receipts .....	220	164 879	.6	X
5003	Diagnostic radiology, imaging, and ultrasound .....	671	682 826	2.6	X
5004	All other patient care .....	4 295	19 663 618	75.1	X
8550	Rental and leasing of goods and equipment .....	190	9 409	Z	49.7
8551	Rental and leasing of medical equipment .....	108	3 821	Z	X
8552	Rental and leasing of all other goods and equipment .....	93	5 588	Z	X
8600	Merchandise sales .....	785	1 367 373	5.2	47.7
8619	Prescription and nonprescription drugs .....	570	1 121 439	4.3	X
8621	Optical goods .....	179	160 078	.6	X
8622	Orthopedic appliances .....	64	24 345	.1	X
8623	All other sales of medical equipment and supplies to patients .....	225	34 769	.1	X
8624	Other merchandise sales .....	127	26 742	.1	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>62149</b>	<b>Other outpatient care centers—Con.</b>				
8940	All other receipts .....	729	476 090	1.8	49.7
8968	All other amounts received from providing services to patients and others .....	729	476 090	1.8	X
9000	Contributions, gifts, and grants—Government .....	2 080	2 002 005	7.6	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 637	561 036	2.1	X
9100	Investment income, including interest and dividends .....	1 507	278 482	1.1	X
9500	All other revenue .....	1 628	484 453	1.9	50.8
9503	All other revenue .....	1 628	484 453	1.9	X
<b>621491</b>	<b>HMO medical centers .....</b>	<b>510</b>	<b>12 289 824</b>	<b>100.0</b>	<b>25.9</b>
5000	Patient care receipts .....	510	10 927 607	88.9	11.4
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	187	45 476	.4	X
5003	Diagnostic radiology, imaging, and ultrasound .....	108	120 634	1.0	X
5004	All other patient care .....	510	10 761 497	87.6	X
8550	Rental and leasing of goods and equipment .....	23	2 407	Z	14.4
8551	Rental and leasing of medical equipment .....	23	2 407	Z	X
8600	Merchandise sales .....	160	1 136 883	9.3	19.1
8619	Prescription and nonprescription drugs .....	157	946 712	7.7	X
8621	Optical goods .....	113	149 512	1.2	X
8622	Orthopedic appliances .....	49	20 487	.2	X
8623	All other sales of medical equipment and supplies to patients .....	79	20 172	.2	X
8940	All other receipts .....	80	36 831	.3	23.6
8968	All other amounts received from providing services to patients and others .....	80	36 831	.3	X
9000	Contributions, gifts, and grants—Government .....	26	97 110	.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	34	9 938	.1	X
9100	Investment income, including interest and dividends .....	76	59 563	.5	X
9500	All other revenue .....	45	19 485	.2	25.9
9503	All other revenue .....	45	19 485	.2	X
<b>621492</b>	<b>Kidney dialysis centers .....</b>	<b>261</b>	<b>583 703</b>	<b>100.0</b>	<b>89.3</b>
5000	Patient care receipts .....	259	551 137	94.4	45.7
5004	All other patient care .....	259	551 137	94.4	X
8550	Rental and leasing of goods and equipment .....	10	152	Z	89.3
8551	Rental and leasing of medical equipment .....	10	152	Z	X
8600	Merchandise sales .....	22	22 302	3.8	89.3
8619	Prescription and nonprescription drugs .....	22	22 302	3.8	X
9000	Contributions, gifts, and grants—Government .....	7	1 779	.3	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	11	160	Z	X
9100	Investment income, including interest and dividends .....	113	4 593	.8	X
9500	All other revenue .....	128	3 580	.6	89.3
9503	All other revenue .....	128	3 580	.6	X
<b>621493</b>	<b>Freestanding ambulatory surgical &amp; emergency centers .....</b>	<b>313</b>	<b>672 979</b>	<b>100.0</b>	<b>83.4</b>
5000	Patient care receipts .....	303	635 453	94.4	64.5
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	76	16 921	2.5	X
5002	All other laboratory receipts .....	13	926	.1	X
5003	Diagnostic radiology, imaging, and ultrasound .....	75	25 956	3.9	X
5004	All other patient care .....	303	591 650	87.9	X
8550	Rental and leasing of goods and equipment .....	8	2 115	.3	53.1
8552	Rental and leasing of all other goods and equipment .....	8	2 115	.3	X
8600	Merchandise sales .....	21	2 158	.3	83.4
8619	Prescription and nonprescription drugs .....	19	1 116	.2	X
8623	All other sales of medical equipment and supplies to patients .....	13	1 042	.2	X
8940	All other receipts .....	33	5 450	.8	82.5
8968	All other amounts received from providing services to patients and others .....	33	5 450	.8	X
9000	Contributions, gifts, and grants—Government .....	20	11 742	1.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	21	2 701	.4	X
9100	Investment income, including interest and dividends .....	47	3 403	.5	X
9500	All other revenue .....	65	9 957	1.5	78.3
9503	All other revenue .....	65	9 957	1.5	X
<b>621498</b>	<b>All other outpatient care centers .....</b>	<b>3 820</b>	<b>12 631 942</b>	<b>100.0</b>	<b>75.4</b>
5000	Patient care receipts .....	3 223	8 885 403	70.3	65.8
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	747	425 880	3.4	X
5002	All other laboratory receipts .....	207	163 953	1.3	X
5003	Diagnostic radiology, imaging, and ultrasound .....	488	536 236	4.2	X
5004	All other patient care .....	3 223	7 759 334	61.4	X
8550	Rental and leasing of goods and equipment .....	149	4 735	Z	75.1
8551	Rental and leasing of medical equipment .....	75	1 262	Z	X
8552	Rental and leasing of all other goods and equipment .....	85	3 473	Z	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>621498</b>	<b>All other outpatient care centers—Con.</b>				
8600	Merchandise sales .....	582	206 030	1.6	74.0
8619	Prescription and nonprescription drugs .....	372	151 309	1.2	X
8621	Optical goods .....	66	10 566	.1	X
8622	Orthopedic appliances .....	15	3 858	Z	X
8623	All other sales of medical equipment and supplies to patients .....	133	13 555	.1	X
8624	Other merchandise sales .....	127	26 742	.2	X
8940	All other receipts .....	616	433 809	3.4	71.8
8968	All other amounts received from providing services to patients and others .....	616	433 809	3.4	X
9000	Contributions, gifts, and grants—Government .....	2 027	1 891 374	15.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 571	548 237	4.3	X
9100	Investment income, including interest and dividends .....	1 271	210 923	1.7	X
9500	All other revenue .....	1 390	451 431	3.6	72.4
9503	All other revenue .....	1 390	451 431	3.6	X
<b>6216</b>	<b>Home health care services .....</b>	<b>3 375</b>	<b>10 104 243</b>	<b>100.0</b>	<b>86.6</b>
5000	Patient care receipts .....	248	248 348	2.5	77.1
5004	All other patient care .....	248	248 348	2.5	X
5150	Home health care services .....	3 191	8 874 751	87.8	X
8550	Rental and leasing of goods and equipment .....	137	55 604	.6	86.6
8551	Rental and leasing of medical equipment .....	117	50 915	.5	X
8552	Rental and leasing of all other goods and equipment .....	23	4 689	Z	X
8600	Merchandise sales .....	318	132 278	1.3	83.7
8619	Prescription and nonprescription drugs .....	34	44 112	.4	X
8623	All other sales of medical equipment and supplies to patients .....	277	83 304	.8	X
8624	Other merchandise sales .....	30	4 862	Z	X
8940	All other receipts .....	345	81 531	.8	69.4
8972	All other amounts received from providing services to patients and others .....	345	81 531	.8	X
9000	Contributions, gifts, and grants—Government .....	656	395 197	3.9	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 125	184 527	1.8	X
9100	Investment income, including interest and dividends .....	1 004	60 447	.6	X
9500	All other revenue .....	740	71 560	.7	77.6
9505	All other revenue .....	740	71 560	.7	X
<b>62161</b>	<b>Home health care services .....</b>	<b>3 375</b>	<b>10 104 243</b>	<b>100.0</b>	<b>86.6</b>
5000	Patient care receipts .....	248	248 348	2.5	77.1
5004	All other patient care .....	248	248 348	2.5	X
5150	Home health care services .....	3 191	8 874 751	87.8	X
8550	Rental and leasing of goods and equipment .....	137	55 604	.6	86.6
8551	Rental and leasing of medical equipment .....	117	50 915	.5	X
8552	Rental and leasing of all other goods and equipment .....	23	4 689	Z	X
8600	Merchandise sales .....	318	132 278	1.3	83.7
8619	Prescription and nonprescription drugs .....	34	44 112	.4	X
8623	All other sales of medical equipment and supplies to patients .....	277	83 304	.8	X
8624	Other merchandise sales .....	30	4 862	Z	X
8940	All other receipts .....	345	81 531	.8	69.4
8972	All other amounts received from providing services to patients and others .....	345	81 531	.8	X
9000	Contributions, gifts, and grants—Government .....	656	395 197	3.9	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 125	184 527	1.8	X
9100	Investment income, including interest and dividends .....	1 004	60 447	.6	X
9500	All other revenue .....	740	71 560	.7	77.6
9505	All other revenue .....	740	71 560	.7	X
<b>621610</b>	<b>Home health care services .....</b>	<b>3 375</b>	<b>10 104 243</b>	<b>100.0</b>	<b>86.6</b>
5000	Patient care receipts .....	248	248 348	2.5	77.1
5004	All other patient care .....	248	248 348	2.5	X
5150	Home health care services .....	3 191	8 874 751	87.8	X
8550	Rental and leasing of goods and equipment .....	137	55 604	.6	86.6
8551	Rental and leasing of medical equipment .....	117	50 915	.5	X
8552	Rental and leasing of all other goods and equipment .....	23	4 689	Z	X
8600	Merchandise sales .....	318	132 278	1.3	83.7
8619	Prescription and nonprescription drugs .....	34	44 112	.4	X
8623	All other sales of medical equipment and supplies to patients .....	277	83 304	.8	X
8624	Other merchandise sales .....	30	4 862	Z	X
8940	All other receipts .....	345	81 531	.8	69.4
8972	All other amounts received from providing services to patients and others .....	345	81 531	.8	X
9000	Contributions, gifts, and grants—Government .....	656	395 197	3.9	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 125	184 527	1.8	X
9100	Investment income, including interest and dividends .....	1 004	60 447	.6	X
9500	All other revenue .....	740	71 560	.7	77.6
9505	All other revenue .....	740	71 560	.7	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6219</b>	<b>Other ambulatory health care services</b>	<b>1 866</b>	<b>3 762 889</b>	<b>100.0</b>	<b>82.9</b>
5000	Patient care receipts	167	87 978	2.3	78.5
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan	30	12 751	.3	X
5002	All other laboratory receipts	59	24 973	.7	X
5004	All other patient care	97	50 254	1.3	X
5350	Receipts from sales of blood and blood products, organs, and tissues	642	2 512 129	66.8	X
5400	Receipts from ambulance services	761	622 290	16.5	X
8550	Rental and leasing of goods and equipment	7	2 057	.1	82.9
8551	Rental and leasing of medical equipment	7	2 057	.1	X
8600	Merchandise sales	83	12 673	.3	68.8
8619	Prescription and nonprescription drugs	18	10 135	.3	X
8623	All other sales of medical equipment and supplies to patients	9	1 174	Z	X
8624	Other merchandise sales	62	1 199	Z	X
8940	All other receipts	202	66 201	1.8	79.6
8972	All other amounts received from providing services to patients and others	186	64 516	1.7	X
9000	Contributions, gifts, and grants—Government	705	210 546	5.6	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private	951	82 897	2.2	X
9100	Investment income, including interest and dividends	906	58 243	1.5	X
9500	All other revenue	615	107 875	2.9	80.1
9505	All other revenue	615	107 875	2.9	X
<b>62191</b>	<b>Ambulance services</b>	<b>1 032</b>	<b>820 674</b>	<b>100.0</b>	<b>82.1</b>
5000	Patient care receipts	49	18 811	2.3	82.1
5004	All other patient care	49	18 811	2.3	X
5400	Receipts from ambulance services	761	622 290	75.8	X
8600	Merchandise sales	43	385	Z	79.2
8624	Other merchandise sales	43	385	Z	X
8940	All other receipts	106	12 243	1.5	65.8
8972	All other amounts received from providing services to patients and others	90	10 558	1.3	X
9000	Contributions, gifts, and grants—Government	558	96 965	11.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private	597	46 233	5.6	X
9100	Investment income, including interest and dividends	470	6 644	.8	X
9500	All other revenue	314	17 103	2.1	81.5
9505	All other revenue	314	17 103	2.1	X
<b>621910</b>	<b>Ambulance services</b>	<b>1 032</b>	<b>820 674</b>	<b>100.0</b>	<b>82.1</b>
5000	Patient care receipts	49	18 811	2.3	82.1
5004	All other patient care	49	18 811	2.3	X
5400	Receipts from ambulance services	761	622 290	75.8	X
8600	Merchandise sales	43	385	Z	79.2
8624	Other merchandise sales	43	385	Z	X
8940	All other receipts	106	12 243	1.5	65.8
8972	All other amounts received from providing services to patients and others	90	10 558	1.3	X
9000	Contributions, gifts, and grants—Government	558	96 965	11.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private	597	46 233	5.6	X
9100	Investment income, including interest and dividends	470	6 644	.8	X
9500	All other revenue	314	17 103	2.1	81.5
9505	All other revenue	314	17 103	2.1	X
<b>62199</b>	<b>All other ambulatory health care services</b>	<b>834</b>	<b>2 942 215</b>	<b>100.0</b>	<b>83.1</b>
5000	Patient care receipts	118	69 167	2.4	78.4
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan	30	12 751	.4	X
5002	All other laboratory receipts	59	24 973	.8	X
5004	All other patient care	48	31 443	1.1	X
5350	Receipts from sales of blood and blood products, organs, and tissues	642	2 512 129	85.4	X
8550	Rental and leasing of goods and equipment	7	2 057	.1	83.1
8551	Rental and leasing of medical equipment	7	2 057	.1	X
8600	Merchandise sales	40	12 288	.4	67.1
8619	Prescription and nonprescription drugs	18	10 135	.3	X
8623	All other sales of medical equipment and supplies to patients	9	1 174	Z	X
8624	Other merchandise sales	19	814	Z	X
8940	All other receipts	96	53 958	1.8	83.1
8972	All other amounts received from providing services to patients and others	96	53 958	1.8	X
9000	Contributions, gifts, and grants—Government	147	113 581	3.9	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private	354	36 664	1.2	X
9100	Investment income, including interest and dividends	436	51 599	1.8	X
9500	All other revenue	301	90 772	3.1	79.8
9505	All other revenue	301	90 772	3.1	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>621991</b>	<b>Blood &amp; organ banks</b> .....	<b>726</b>	<b>2 851 025</b>	<b>100.0</b>	<b>84.1</b>
5000	Patient care receipts .....	86	43 630	1.5	83.6
5001	Laboratory services provided by this establishment (e.g., in physician's office or independent lab) and billed directly to the patient's insurance or health plan .....	30	12 751	.4	X
5002	All other laboratory receipts .....	59	24 973	.9	X
5004	All other patient care .....	16	5 906	.2	X
5350	Receipts from sales of blood and blood products, organs, and tissues .....	642	2 512 129	88.1	X
8600	Merchandise sales .....	33	10 069	.4	66.2
8619	Prescription and nonprescription drugs .....	14	8 205	.3	X
8623	All other sales of medical equipment and supplies to patients .....	9	1 174	Z	X
8624	Other merchandise sales .....	16	689	Z	X
8940	All other receipts .....	73	52 274	1.8	84.0
8972	All other amounts received from providing services to patients and others .....	73	52 274	1.8	X
9000	Contributions, gifts, and grants—Government .....	90	90 234	3.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	285	28 841	1.0	X
9100	Investment income, including interest and dividends .....	359	31 774	1.1	X
9500	All other revenue .....	260	82 074	2.9	80.7
9505	All other revenue .....	260	82 074	2.9	X
<b>621999</b>	<b>All other miscellaneous ambulatory health care services</b> .....	<b>108</b>	<b>91 190</b>	<b>100.0</b>	<b>53.0</b>
5000	Patient care receipts .....	32	25 537	28.0	20.6
5004	All other patient care .....	32	25 537	28.0	X
8550	Rental and leasing of goods and equipment .....	7	2 057	2.3	53.0
8551	Rental and leasing of medical equipment .....	7	2 057	2.3	X
8600	Merchandise sales .....	7	2 219	2.4	X
8940	All other receipts .....	23	1 684	1.8	53.0
8972	All other amounts received from providing services to patients and others .....	23	1 684	1.8	X
9000	Contributions, gifts, and grants—Government .....	57	23 347	25.6	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	69	7 823	8.6	X
9100	Investment income, including interest and dividends .....	77	19 825	21.7	X
9500	All other revenue .....	41	8 698	9.5	50.6
9505	All other revenue .....	41	8 698	9.5	X
<b>622</b>	<b>Hospitals</b> .....	<b>5 340</b>	<b>339 031 933</b>	<b>100.0</b>	<b>85.7</b>
5100	Payments for inpatient nursing and residential services .....	1 054	3 225 342	1.0	X
5150	Home health care services .....	2 004	4 657 819	1.4	X
5200	Hospital inpatient services, except nursing home services .....	5 071	192 115 856	56.7	X
5250	Hospital outpatient services, except home health services .....	4 735	87 050 349	25.7	X
5300	Contract research .....	102	420 204	.1	X
8500	Food and beverage sales (including cafeteria) .....	3 591	1 319 226	.4	X
8550	Rental and leasing of goods and equipment .....	695	404 617	.1	81.6
8551	Rental and leasing of medical equipment .....	251	48 678	Z	X
8552	Rental and leasing of all other goods and equipment .....	500	355 939	.1	X
8600	Merchandise sales .....	1 133	416 550	.1	83.2
8625	Sales of durable medical equipment .....	324	102 230	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	917	314 320	.1	X
8940	All other receipts .....	2 776	6 002 839	1.8	83.9
8971	All other amounts received from providing services to patients and others .....	2 776	6 002 839	1.8	X
9000	Contributions, gifts, and grants—Government .....	953	2 555 814	.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 330	1 152 716	.3	X
9100	Investment income, including interest and dividends .....	3 747	7 219 057	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	765	279 828	.1	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	1 021	26 919 359	7.9	X
9500	All other revenue .....	2 781	5 292 357	1.6	83.6
9504	All other revenue .....	2 781	5 292 357	1.6	X
<b>6221</b>	<b>General medical &amp; surgical hospitals</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>100.0</b>	<b>85.9</b>
5100	Payments for inpatient nursing and residential services .....	1 003	2 628 906	.8	X
5150	Home health care services .....	1 970	4 629 384	1.4	X
5200	Hospital inpatient services, except nursing home services .....	4 524	184 407 905	57.6	X
5250	Hospital outpatient services, except home health services .....	4 371	84 990 900	26.6	X
5300	Contract research .....	88	392 802	.1	X
8500	Food and beverage sales (including cafeteria) .....	3 348	1 275 386	.4	X
8550	Rental and leasing of goods and equipment .....	652	396 601	.1	81.8
8551	Rental and leasing of medical equipment .....	240	47 022	Z	X
8552	Rental and leasing of all other goods and equipment .....	468	349 579	.1	X
8600	Merchandise sales .....	1 038	396 321	.1	83.3
8625	Sales of durable medical equipment .....	306	95 089	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	839	301 232	.1	X
8940	All other receipts .....	2 546	5 630 717	1.8	84.1
8971	All other amounts received from providing services to patients and others .....	2 546	5 630 717	1.8	X
9000	Contributions, gifts, and grants—Government .....	840	2 157 341	.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 144	988 771	.3	X
9100	Investment income, including interest and dividends .....	3 482	6 993 851	2.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	713	262 341	.1	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6221</b>	<b>General medical &amp; surgical hospitals—Con.</b>				
9200	Appropriations from general government revenues and intergovernmental transfers .....	749	20 001 551	6.3	X
9500	All other revenue .....	2 510	4 767 606	1.5	83.8
9504	All other revenue .....	2 510	4 767 606	1.5	X
<b>62211</b>	<b>General medical &amp; surgical hospitals .....</b>	<b>4 695</b>	<b>319 920 383</b>	<b>100.0</b>	<b>85.9</b>
5100	Payments for inpatient nursing and residential services .....	1 003	2 628 906	.8	X
5150	Home health care services .....	1 970	4 629 384	1.4	X
5200	Hospital inpatient services, except nursing home services .....	4 524	184 407 905	57.6	X
5250	Hospital outpatient services, except home health services .....	4 371	84 990 900	26.6	X
5300	Contract research .....	88	392 802	.1	X
8500	Food and beverage sales (including cafeteria) .....	3 348	1 275 386	.4	X
8550	Rental and leasing of goods and equipment .....	652	396 601	.1	81.8
8551	Rental and leasing of medical equipment .....	240	47 022	Z	X
8552	Rental and leasing of all other goods and equipment .....	468	349 579	.1	X
8600	Merchandise sales .....	1 038	396 321	.1	83.3
8625	Sales of durable medical equipment .....	306	95 089	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	839	301 232	.1	X
8940	All other receipts .....	2 546	5 630 717	1.8	84.1
8971	All other amounts received from providing services to patients and others .....	2 546	5 630 717	1.8	X
9000	Contributions, gifts, and grants—Government .....	840	2 157 341	.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 144	988 771	.3	X
9100	Investment income, including interest and dividends .....	3 482	6 993 851	2.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	713	262 341	.1	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	749	20 001 551	6.3	X
9500	All other revenue .....	2 510	4 767 606	1.5	83.8
9504	All other revenue .....	2 510	4 767 606	1.5	X
<b>622110</b>	<b>General medical &amp; surgical hospitals .....</b>	<b>4 695</b>	<b>319 920 383</b>	<b>100.0</b>	<b>85.9</b>
5100	Payments for inpatient nursing and residential services .....	1 003	2 628 906	.8	X
5150	Home health care services .....	1 970	4 629 384	1.4	X
5200	Hospital inpatient services, except nursing home services .....	4 524	184 407 905	57.6	X
5250	Hospital outpatient services, except home health services .....	4 371	84 990 900	26.6	X
5300	Contract research .....	88	392 802	.1	X
8500	Food and beverage sales (including cafeteria) .....	3 348	1 275 386	.4	X
8550	Rental and leasing of goods and equipment .....	652	396 601	.1	81.8
8551	Rental and leasing of medical equipment .....	240	47 022	Z	X
8552	Rental and leasing of all other goods and equipment .....	468	349 579	.1	X
8600	Merchandise sales .....	1 038	396 321	.1	83.3
8625	Sales of durable medical equipment .....	306	95 089	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	839	301 232	.1	X
8940	All other receipts .....	2 546	5 630 717	1.8	84.1
8971	All other amounts received from providing services to patients and others .....	2 546	5 630 717	1.8	X
9000	Contributions, gifts, and grants—Government .....	840	2 157 341	.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 144	988 771	.3	X
9100	Investment income, including interest and dividends .....	3 482	6 993 851	2.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	713	262 341	.1	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	749	20 001 551	6.3	X
9500	All other revenue .....	2 510	4 767 606	1.5	83.8
9504	All other revenue .....	2 510	4 767 606	1.5	X
<b>6221101</b>	<b>General medical &amp; surgical hospitals, government .....</b>	<b>1 591</b>	<b>77 024 061</b>	<b>100.0</b>	<b>88.7</b>
5100	Payments for inpatient nursing and residential services .....	402	892 042	1.2	X
5150	Home health care services .....	708	857 827	1.1	X
5200	Hospital inpatient services, except nursing home services .....	1 420	34 395 455	44.7	X
5250	Hospital outpatient services, except home health services .....	1 382	16 090 832	20.9	X
5300	Contract research .....	13	10 889	Z	X
8500	Food and beverage sales (including cafeteria) .....	1 000	232 565	.3	X
8550	Rental and leasing of goods and equipment .....	209	42 445	.1	87.6
8551	Rental and leasing of medical equipment .....	78	11 874	Z	X
8552	Rental and leasing of all other goods and equipment .....	148	30 571	Z	X
8600	Merchandise sales .....	259	75 315	.1	86.7
8625	Sales of durable medical equipment .....	106	22 649	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	184	52 666	.1	X
8940	All other receipts .....	685	1 045 314	1.4	85.7
8971	All other amounts received from providing services to patients and others .....	685	1 045 314	1.4	X
9000	Contributions, gifts, and grants—Government .....	344	1 301 099	1.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	617	144 742	.2	X
9100	Investment income, including interest and dividends .....	1 012	854 455	1.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	223	41 414	.1	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	749	20 001 551	26.0	X
9500	All other revenue .....	774	1 038 116	1.3	86.3
9504	All other revenue .....	774	1 038 116	1.3	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6221102</b>	<b>General medical &amp; surgical hospitals (except government) ...</b>	<b>3 104</b>	<b>242 896 322</b>	<b>100.0</b>	<b>85.0</b>
5100	Payments for inpatient nursing and residential services .....	601	1 736 864	.7	X
5150	Home health care services .....	1 262	3 771 557	1.6	X
5200	Hospital inpatient services, except nursing home services .....	3 104	150 012 450	61.8	X
5250	Hospital outpatient services, except home health services .....	2 989	68 900 068	28.4	X
5300	Contract research .....	75	381 913	.2	X
8500	Food and beverage sales (including cafeteria) .....	2 348	1 042 821	.4	X
8550	Rental and leasing of goods and equipment .....	443	354 156	.1	80.4
8551	Rental and leasing of medical equipment .....	162	35 148	Z	X
8552	Rental and leasing of all other goods and equipment .....	320	319 008	.1	X
8600	Merchandise sales .....	779	321 006	.1	82.3
8625	Sales of durable medical equipment .....	200	72 440	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	655	248 566	.1	X
8940	All other receipts .....	1 861	4 585 403	1.9	83.4
8971	All other amounts received from providing services to patients and others .....	1 861	4 585 403	1.9	X
9000	Contributions, gifts, and grants—Government .....	496	856 242	.4	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 527	844 029	.3	X
9100	Investment income, including interest and dividends .....	2 470	6 139 396	2.5	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	490	220 927	.1	X
9500	All other revenue .....	1 736	3 729 490	1.5	83.0
9504	All other revenue .....	1 736	3 729 490	1.5	X
<b>6222</b>	<b>Psychiatric &amp; substance abuse hospitals</b> .....	<b>412</b>	<b>10 688 543</b>	<b>100.0</b>	<b>81.9</b>
5100	Payments for inpatient nursing and residential services .....	22	149 641	1.4	X
5150	Home health care services .....	16	6 959	.1	X
5200	Hospital inpatient services, except nursing home services .....	329	3 062 051	28.6	X
5250	Hospital outpatient services, except home health services .....	185	650 097	6.1	X
8500	Food and beverage sales (including cafeteria) .....	130	13 116	.1	X
8550	Rental and leasing of goods and equipment .....	20	3 274	Z	72.2
8552	Rental and leasing of all other goods and equipment .....	20	3 274	Z	X
8600	Merchandise sales .....	43	7 543	.1	79.8
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	42	7 501	.1	X
8940	All other receipts .....	110	78 924	.7	81.6
8971	All other amounts received from providing services to patients and others .....	110	78 924	.7	X
9000	Contributions, gifts, and grants—Government .....	66	255 983	2.4	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	78	49 213	.5	X
9100	Investment income, including interest and dividends .....	117	45 351	.4	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	31	4 605	Z	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	228	6 175 559	57.8	X
9500	All other revenue .....	140	181 748	1.7	81.5
9504	All other revenue .....	140	181 748	1.7	X
<b>62221</b>	<b>Psychiatric &amp; substance abuse hospitals</b> .....	<b>412</b>	<b>10 688 543</b>	<b>100.0</b>	<b>81.9</b>
5100	Payments for inpatient nursing and residential services .....	22	149 641	1.4	X
5150	Home health care services .....	16	6 959	.1	X
5200	Hospital inpatient services, except nursing home services .....	329	3 062 051	28.6	X
5250	Hospital outpatient services, except home health services .....	185	650 097	6.1	X
8500	Food and beverage sales (including cafeteria) .....	130	13 116	.1	X
8550	Rental and leasing of goods and equipment .....	20	3 274	Z	72.2
8552	Rental and leasing of all other goods and equipment .....	20	3 274	Z	X
8600	Merchandise sales .....	43	7 543	.1	79.8
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	42	7 501	.1	X
8940	All other receipts .....	110	78 924	.7	81.6
8971	All other amounts received from providing services to patients and others .....	110	78 924	.7	X
9000	Contributions, gifts, and grants—Government .....	66	255 983	2.4	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	78	49 213	.5	X
9100	Investment income, including interest and dividends .....	117	45 351	.4	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	31	4 605	Z	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	228	6 175 559	57.8	X
9500	All other revenue .....	140	181 748	1.7	81.5
9504	All other revenue .....	140	181 748	1.7	X
<b>622210</b>	<b>Psychiatric &amp; substance abuse hospitals</b> .....	<b>412</b>	<b>10 688 543</b>	<b>100.0</b>	<b>81.9</b>
5100	Payments for inpatient nursing and residential services .....	22	149 641	1.4	X
5150	Home health care services .....	16	6 959	.1	X
5200	Hospital inpatient services, except nursing home services .....	329	3 062 051	28.6	X
5250	Hospital outpatient services, except home health services .....	185	650 097	6.1	X
8500	Food and beverage sales (including cafeteria) .....	130	13 116	.1	X
8550	Rental and leasing of goods and equipment .....	20	3 274	Z	72.2
8552	Rental and leasing of all other goods and equipment .....	20	3 274	Z	X
8600	Merchandise sales .....	43	7 543	.1	79.8
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	42	7 501	.1	X
8940	All other receipts .....	110	78 924	.7	81.6
8971	All other amounts received from providing services to patients and others .....	110	78 924	.7	X
9000	Contributions, gifts, and grants—Government .....	66	255 983	2.4	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>622210</b>	<b>Psychiatric &amp; substance abuse hospitals—Con.</b>				
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	78	49 213	.5	X
9100	Investment income, including interest and dividends .....	117	45 351	.4	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	31	4 605	Z	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	228	6 175 559	57.8	X
9500	All other revenue .....	140	181 748	1.7	81.5
9504	All other revenue .....	140	181 748	1.7	X
<b>6222101</b>	<b>Psychiatric &amp; substance abuse hospitals, government .....</b>	<b>262</b>	<b>8 849 818</b>	<b>100.0</b>	<b>83.6</b>
5100	Payments for inpatient nursing and residential services .....	19	131 393	1.5	X
5200	Hospital inpatient services, except nursing home services .....	179	1 851 898	20.9	X
5250	Hospital outpatient services, except home health services .....	64	285 203	3.2	X
8500	Food and beverage sales (including cafeteria) .....	61	8 478	.1	X
8550	Rental and leasing of goods and equipment .....	14	2 184	Z	73.9
8552	Rental and leasing of all other goods and equipment .....	14	2 184	Z	X
8600	Merchandise sales .....	25	6 089	.1	83.6
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	24	6 047	.1	X
8940	All other receipts .....	46	30 368	.3	83.6
8971	All other amounts received from providing services to patients and others .....	46	30 368	.3	X
9000	Contributions, gifts, and grants—Government .....	38	184 601	2.1	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	21	17 827	.2	X
9100	Investment income, including interest and dividends .....	27	13 629	.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	19	3 215	Z	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	228	6 175 559	69.8	X
9500	All other revenue .....	60	132 841	1.5	83.6
9504	All other revenue .....	60	132 841	1.5	X
<b>6222102</b>	<b>Psychiatric &amp; substance abuse hospitals (except government) .....</b>	<b>150</b>	<b>1 838 725</b>	<b>100.0</b>	<b>73.9</b>
5150	Home health care services .....	13	3 878	.2	X
5200	Hospital inpatient services, except nursing home services .....	150	1 210 153	65.8	X
5250	Hospital outpatient services, except home health services .....	121	364 894	19.8	X
8500	Food and beverage sales (including cafeteria) .....	69	4 638	.3	X
8550	Rental and leasing of goods and equipment .....	6	1 090	.1	63.1
8552	Rental and leasing of all other goods and equipment .....	6	1 090	.1	X
8600	Merchandise sales .....	18	1 454	.1	64.5
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	18	1 454	.1	X
8940	All other receipts .....	64	48 556	2.6	73.0
8971	All other amounts received from providing services to patients and others .....	64	48 556	2.6	X
9000	Contributions, gifts, and grants—Government .....	28	71 382	3.9	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	57	31 386	1.7	X
9100	Investment income, including interest and dividends .....	90	31 722	1.7	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	12	1 390	.1	X
9500	All other revenue .....	80	48 907	2.7	72.8
9504	All other revenue .....	80	48 907	2.7	X
<b>6223</b>	<b>Specialty (except psychiatric &amp; substance abuse) hospitals ..</b>	<b>233</b>	<b>8 423 007</b>	<b>100.0</b>	<b>84.3</b>
5100	Payments for inpatient nursing and residential services .....	29	446 795	5.3	X
5150	Home health care services .....	18	21 476	.3	X
5200	Hospital inpatient services, except nursing home services .....	218	4 645 900	55.2	X
5250	Hospital outpatient services, except home health services .....	179	1 409 352	16.7	X
5300	Contract research .....	9	22 923	.3	X
8500	Food and beverage sales (including cafeteria) .....	113	30 724	.4	X
8550	Rental and leasing of goods and equipment .....	23	4 742	.1	84.3
8551	Rental and leasing of medical equipment .....	11	1 656	Z	X
8552	Rental and leasing of all other goods and equipment .....	12	3 086	Z	X
8600	Merchandise sales .....	52	12 686	.2	83.3
8625	Sales of durable medical equipment .....	17	7 099	.1	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	36	5 587	.1	X
8940	All other receipts .....	120	293 198	3.5	83.5
8971	All other amounts received from providing services to patients and others .....	120	293 198	3.5	X
9000	Contributions, gifts, and grants—Government .....	47	142 490	1.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	108	114 732	1.4	X
9100	Investment income, including interest and dividends .....	148	179 855	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	21	12 882	.2	X
9200	Appropriations from general government revenues and intergovernmental transfers .....	44	742 249	8.8	X
9500	All other revenue .....	131	343 003	4.1	82.2
9504	All other revenue .....	131	343 003	4.1	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>62231</b>	<b>Specialty (except psychiatric &amp; substance abuse) hospitals . .</b>	<b>233</b>	<b>8 423 007</b>	<b>100.0</b>	<b>84.3</b>
5100	Payments for inpatient nursing and residential services . . . . .	29	446 795	5.3	X
5150	Home health care services . . . . .	18	21 476	.3	X
5200	Hospital inpatient services, except nursing home services . . . . .	218	4 645 900	55.2	X
5250	Hospital outpatient services, except home health services . . . . .	179	1 409 352	16.7	X
5300	Contract research . . . . .	9	22 923	.3	X
8500	Food and beverage sales (including cafeteria) . . . . .	113	30 724	.4	X
8550	Rental and leasing of goods and equipment . . . . .	23	4 742	.1	84.3
8551	Rental and leasing of medical equipment . . . . .	11	1 656	Z	X
8552	Rental and leasing of all other goods and equipment . . . . .	12	3 086	Z	X
8600	Merchandise sales . . . . .	52	12 686	.2	83.3
8625	Sales of durable medical equipment . . . . .	17	7 099	.1	X
8626	Sales of all other merchandise (e.g., gift shop, florist) . . . . .	36	5 587	.1	X
8940	All other receipts . . . . .	120	293 198	3.5	83.5
8971	All other amounts received from providing services to patients and others . . . . .	120	293 198	3.5	X
9000	Contributions, gifts, and grants—Government . . . . .	47	142 490	1.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private . . . . .	108	114 732	1.4	X
9100	Investment income, including interest and dividends . . . . .	148	179 855	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution . . . . .	21	12 882	.2	X
9200	Appropriations from general government revenues and intergovernmental transfers . . . . .	44	742 249	8.8	X
9500	All other revenue . . . . .	131	343 003	4.1	82.2
9504	All other revenue . . . . .	131	343 003	4.1	X
<b>622310</b>	<b>Specialty (except psychiatric &amp; substance abuse) hospitals . .</b>	<b>233</b>	<b>8 423 007</b>	<b>100.0</b>	<b>84.3</b>
5100	Payments for inpatient nursing and residential services . . . . .	29	446 795	5.3	X
5150	Home health care services . . . . .	18	21 476	.3	X
5200	Hospital inpatient services, except nursing home services . . . . .	218	4 645 900	55.2	X
5250	Hospital outpatient services, except home health services . . . . .	179	1 409 352	16.7	X
5300	Contract research . . . . .	9	22 923	.3	X
8500	Food and beverage sales (including cafeteria) . . . . .	113	30 724	.4	X
8550	Rental and leasing of goods and equipment . . . . .	23	4 742	.1	84.3
8551	Rental and leasing of medical equipment . . . . .	11	1 656	Z	X
8552	Rental and leasing of all other goods and equipment . . . . .	12	3 086	Z	X
8600	Merchandise sales . . . . .	52	12 686	.2	83.3
8625	Sales of durable medical equipment . . . . .	17	7 099	.1	X
8626	Sales of all other merchandise (e.g., gift shop, florist) . . . . .	36	5 587	.1	X
8940	All other receipts . . . . .	120	293 198	3.5	83.5
8971	All other amounts received from providing services to patients and others . . . . .	120	293 198	3.5	X
9000	Contributions, gifts, and grants—Government . . . . .	47	142 490	1.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private . . . . .	108	114 732	1.4	X
9100	Investment income, including interest and dividends . . . . .	148	179 855	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution . . . . .	21	12 882	.2	X
9200	Appropriations from general government revenues and intergovernmental transfers . . . . .	44	742 249	8.8	X
9500	All other revenue . . . . .	131	343 003	4.1	82.2
9504	All other revenue . . . . .	131	343 003	4.1	X
<b>623</b>	<b>Nursing &amp; residential care facilities . . . . .</b>	<b>24 526</b>	<b>37 235 108</b>	<b>100.0</b>	<b>83.7</b>
5050	Continuing care retirement community entrance fee payments . . . . .	733	1 034 995	2.8	X
5100	Payments for inpatient nursing and residential services . . . . .	16 705	26 954 340	72.4	X
5150	Home health care services . . . . .	302	275 376	.7	X
8500	Food and beverage sales (including cafeteria) . . . . .	2 267	121 586	.3	X
8550	Rental and leasing of goods and equipment . . . . .	371	16 803	Z	78.7
8551	Rental and leasing of medical equipment . . . . .	196	5 719	Z	X
8552	Rental and leasing of all other goods and equipment . . . . .	205	11 084	Z	X
8600	Merchandise sales . . . . .	1 012	45 419	.1	80.9
8625	Sales of durable medical equipment . . . . .	79	2 010	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) . . . . .	956	43 409	.1	X
8940	All other receipts . . . . .	4 299	950 412	2.6	80.2
8969	All other amounts received from providing services to patients and others . . . . .	4 299	950 412	2.6	X
9000	Contributions, gifts, and grants—Government . . . . .	9 654	4 284 979	11.5	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private . . . . .	9 230	1 670 386	4.5	X
9100	Investment income, including interest and dividends . . . . .	7 753	1 196 181	3.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution . . . . .	588	22 103	.1	X
9500	All other revenue . . . . .	5 668	662 528	1.8	79.7
9504	All other revenue . . . . .	5 668	662 528	1.8	X
<b>6231</b>	<b>Nursing care facilities . . . . .</b>	<b>3 088</b>	<b>15 248 712</b>	<b>100.0</b>	<b>86.5</b>
5100	Payments for inpatient nursing and residential services . . . . .	2 981	13 857 833	90.9	X
5150	Home health care services . . . . .	106	178 566	1.2	X
8500	Food and beverage sales (including cafeteria) . . . . .	1 158	34 779	.2	X
8550	Rental and leasing of goods and equipment . . . . .	184	5 562	Z	79.8
8551	Rental and leasing of medical equipment . . . . .	118	4 075	Z	X
8552	Rental and leasing of all other goods and equipment . . . . .	73	1 487	Z	X
8600	Merchandise sales . . . . .	339	9 706	.1	83.9
8625	Sales of durable medical equipment . . . . .	24	756	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) . . . . .	321	8 950	.1	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6231</b>	<b>Nursing care facilities—Con.</b>				
8940	All other receipts .....	1 136	274 580	1.8	82.9
8969	All other amounts received from providing services to patients and others .....	1 136	274 580	1.8	X
9000	Contributions, gifts, and grants—Government .....	255	147 994	1.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 406	259 510	1.7	X
9100	Investment income, including interest and dividends .....	1 984	320 910	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	155	6 727	Z	X
9500	All other revenue .....	938	152 545	1.0	82.1
9504	All other revenue .....	938	152 545	1.0	X
<b>62311</b>	<b>Nursing care facilities .....</b>	<b>3 088</b>	<b>15 248 712</b>	<b>100.0</b>	<b>86.5</b>
5100	Payments for inpatient nursing and residential services .....	2 981	13 857 833	90.9	X
5150	Home health care services .....	106	178 566	1.2	X
8500	Food and beverage sales (including cafeteria) .....	1 158	34 779	.2	X
8550	Rental and leasing of goods and equipment .....	184	5 562	Z	79.8
8551	Rental and leasing of medical equipment .....	118	4 075	Z	X
8552	Rental and leasing of all other goods and equipment .....	73	1 487	Z	X
8600	Merchandise sales .....	339	9 706	.1	83.9
8625	Sales of durable medical equipment .....	24	756	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	321	8 950	.1	X
8940	All other receipts .....	1 136	274 580	1.8	82.9
8969	All other amounts received from providing services to patients and others .....	1 136	274 580	1.8	X
9000	Contributions, gifts, and grants—Government .....	255	147 994	1.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 406	259 510	1.7	X
9100	Investment income, including interest and dividends .....	1 984	320 910	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	155	6 727	Z	X
9500	All other revenue .....	938	152 545	1.0	82.1
9504	All other revenue .....	938	152 545	1.0	X
<b>623110</b>	<b>Nursing care facilities .....</b>	<b>3 088</b>	<b>15 248 712</b>	<b>100.0</b>	<b>86.5</b>
5100	Payments for inpatient nursing and residential services .....	2 981	13 857 833	90.9	X
5150	Home health care services .....	106	178 566	1.2	X
8500	Food and beverage sales (including cafeteria) .....	1 158	34 779	.2	X
8550	Rental and leasing of goods and equipment .....	184	5 562	Z	79.8
8551	Rental and leasing of medical equipment .....	118	4 075	Z	X
8552	Rental and leasing of all other goods and equipment .....	73	1 487	Z	X
8600	Merchandise sales .....	339	9 706	.1	83.9
8625	Sales of durable medical equipment .....	24	756	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	321	8 950	.1	X
8940	All other receipts .....	1 136	274 580	1.8	82.9
8969	All other amounts received from providing services to patients and others .....	1 136	274 580	1.8	X
9000	Contributions, gifts, and grants—Government .....	255	147 994	1.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 406	259 510	1.7	X
9100	Investment income, including interest and dividends .....	1 984	320 910	2.1	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	155	6 727	Z	X
9500	All other revenue .....	938	152 545	1.0	82.1
9504	All other revenue .....	938	152 545	1.0	X
<b>6232</b>	<b>Residential mental retardation/health &amp; substance abuse facility .....</b>	<b>12 940</b>	<b>7 973 358</b>	<b>100.0</b>	<b>81.1</b>
5100	Payments for inpatient nursing and residential services .....	8 329	4 699 114	58.9	X
5150	Home health care services .....	33	8 248	.1	X
8500	Food and beverage sales (including cafeteria) .....	178	5 686	.1	X
8550	Rental and leasing of goods and equipment .....	67	1 920	Z	75.3
8551	Rental and leasing of medical equipment .....	24	159	Z	X
8552	Rental and leasing of all other goods and equipment .....	61	1 761	Z	X
8600	Merchandise sales .....	182	16 798	.2	68.9
8625	Sales of durable medical equipment .....	15	134	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	167	16 664	.2	X
8940	All other receipts .....	1 432	193 850	2.4	71.6
8969	All other amounts received from providing services to patients and others .....	1 432	193 850	2.4	X
9000	Contributions, gifts, and grants—Government .....	6 025	2 483 497	31.1	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	3 465	319 947	4.0	X
9100	Investment income, including interest and dividends .....	2 229	67 093	.8	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	122	4 747	.1	X
9500	All other revenue .....	2 444	172 458	2.2	75.9
9504	All other revenue .....	2 444	172 458	2.2	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>62321</b>	<b>Residential mental retardation facilities</b> .....	<b>9 287</b>	<b>5 270 174</b>	<b>100.0</b>	<b>80.7</b>
5100	Payments for inpatient nursing and residential services .....	6 192	3 465 579	65.8	X
5150	Home health care services .....	31	8 169	.2	X
8500	Food and beverage sales (including cafeteria) .....	108	4 954	.1	X
8550	Rental and leasing of goods and equipment .....	43	947	Z	80.7
8551	Rental and leasing of medical equipment .....	24	159	Z	X
8552	Rental and leasing of all other goods and equipment .....	37	788	Z	X
8600	Merchandise sales .....	143	12 925	.2	71.7
8625	Sales of durable medical equipment .....	15	134	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	128	12 791	.2	X
8940	All other receipts .....	994	96 902	1.8	75.1
8969	All other amounts received from providing services to patients and others .....	994	96 902	1.8	X
9000	Contributions, gifts, and grants—Government .....	3 981	1 422 911	27.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 139	142 901	2.7	X
9100	Investment income, including interest and dividends .....	1 425	35 442	.7	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	85	3 121	.1	X
9500	All other revenue .....	1 650	76 323	1.4	78.0
9504	All other revenue .....	1 650	76 323	1.4	X
<b>623210</b>	<b>Residential mental retardation facilities</b> .....	<b>9 287</b>	<b>5 270 174</b>	<b>100.0</b>	<b>80.7</b>
5100	Payments for inpatient nursing and residential services .....	6 192	3 465 579	65.8	X
5150	Home health care services .....	31	8 169	.2	X
8500	Food and beverage sales (including cafeteria) .....	108	4 954	.1	X
8550	Rental and leasing of goods and equipment .....	43	947	Z	80.7
8551	Rental and leasing of medical equipment .....	24	159	Z	X
8552	Rental and leasing of all other goods and equipment .....	37	788	Z	X
8600	Merchandise sales .....	143	12 925	.2	71.7
8625	Sales of durable medical equipment .....	15	134	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	128	12 791	.2	X
8940	All other receipts .....	994	96 902	1.8	75.1
8969	All other amounts received from providing services to patients and others .....	994	96 902	1.8	X
9000	Contributions, gifts, and grants—Government .....	3 981	1 422 911	27.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 139	142 901	2.7	X
9100	Investment income, including interest and dividends .....	1 425	35 442	.7	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	85	3 121	.1	X
9500	All other revenue .....	1 650	76 323	1.4	78.0
9504	All other revenue .....	1 650	76 323	1.4	X
<b>62322</b>	<b>Residential mental health &amp; substance abuse facilities</b> .....	<b>3 653</b>	<b>2 703 184</b>	<b>100.0</b>	<b>81.8</b>
5100	Payments for inpatient nursing and residential services .....	2 137	1 233 535	45.6	X
8500	Food and beverage sales (including cafeteria) .....	70	732	Z	X
8550	Rental and leasing of goods and equipment .....	24	973	Z	70.2
8552	Rental and leasing of all other goods and equipment .....	24	973	Z	X
8600	Merchandise sales .....	39	3 873	.1	59.0
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	39	3 873	.1	X
8940	All other receipts .....	438	96 948	3.6	66.4
8969	All other amounts received from providing services to patients and others .....	438	96 948	3.6	X
9000	Contributions, gifts, and grants—Government .....	2 044	1 060 586	39.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 326	177 046	6.6	X
9100	Investment income, including interest and dividends .....	804	31 651	1.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	37	1 626	.1	X
9500	All other revenue .....	794	96 135	3.6	71.8
9504	All other revenue .....	794	96 135	3.6	X
<b>623220</b>	<b>Residential mental health &amp; substance abuse facilities</b> .....	<b>3 653</b>	<b>2 703 184</b>	<b>100.0</b>	<b>81.8</b>
5100	Payments for inpatient nursing and residential services .....	2 137	1 233 535	45.6	X
8500	Food and beverage sales (including cafeteria) .....	70	732	Z	X
8550	Rental and leasing of goods and equipment .....	24	973	Z	70.2
8552	Rental and leasing of all other goods and equipment .....	24	973	Z	X
8600	Merchandise sales .....	39	3 873	.1	59.0
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	39	3 873	.1	X
8940	All other receipts .....	438	96 948	3.6	66.4
8969	All other amounts received from providing services to patients and others .....	438	96 948	3.6	X
9000	Contributions, gifts, and grants—Government .....	2 044	1 060 586	39.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 326	177 046	6.6	X
9100	Investment income, including interest and dividends .....	804	31 651	1.2	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	37	1 626	.1	X
9500	All other revenue .....	794	96 135	3.6	71.8
9504	All other revenue .....	794	96 135	3.6	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6233</b>	<b>Community care facilities for the elderly</b> .....	<b>3 951</b>	<b>9 304 097</b>	<b>100.0</b>	<b>87.4</b>
5050	Continuing care retirement community entrance fee payments .....	733	1 034 995	11.1	X
5100	Payments for inpatient nursing and residential services .....	2 926	6 226 498	66.9	X
5150	Home health care services .....	142	53 538	.6	X
8500	Food and beverage sales (including cafeteria) .....	861	79 744	.9	X
8550	Rental and leasing of goods and equipment .....	89	9 003	.1	85.7
8551	Rental and leasing of medical equipment .....	33	1 373	Z	X
8552	Rental and leasing of all other goods and equipment .....	61	7 630	.1	X
8600	Merchandise sales .....	417	16 106	.2	85.7
8625	Sales of durable medical equipment .....	39	1 120	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	395	14 986	.2	X
8940	All other receipts .....	1 168	328 230	3.5	85.6
8969	All other amounts received from providing services to patients and others .....	1 168	328 230	3.5	X
9000	Contributions, gifts, and grants—Government .....	943	313 633	3.4	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 990	430 573	4.6	X
9100	Investment income, including interest and dividends .....	2 113	590 237	6.3	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	241	6 732	.1	X
9500	All other revenue .....	1 218	214 808	2.3	84.7
9504	All other revenue .....	1 218	214 808	2.3	X
<b>62331</b>	<b>Community care facilities for the elderly</b> .....	<b>3 951</b>	<b>9 304 097</b>	<b>100.0</b>	<b>87.4</b>
5050	Continuing care retirement community entrance fee payments .....	733	1 034 995	11.1	X
5100	Payments for inpatient nursing and residential services .....	2 926	6 226 498	66.9	X
5150	Home health care services .....	142	53 538	.6	X
8500	Food and beverage sales (including cafeteria) .....	861	79 744	.9	X
8550	Rental and leasing of goods and equipment .....	89	9 003	.1	85.7
8551	Rental and leasing of medical equipment .....	33	1 373	Z	X
8552	Rental and leasing of all other goods and equipment .....	61	7 630	.1	X
8600	Merchandise sales .....	417	16 106	.2	85.7
8625	Sales of durable medical equipment .....	39	1 120	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	395	14 986	.2	X
8940	All other receipts .....	1 168	328 230	3.5	85.6
8969	All other amounts received from providing services to patients and others .....	1 168	328 230	3.5	X
9000	Contributions, gifts, and grants—Government .....	943	313 633	3.4	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 990	430 573	4.6	X
9100	Investment income, including interest and dividends .....	2 113	590 237	6.3	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	241	6 732	.1	X
9500	All other revenue .....	1 218	214 808	2.3	84.7
9504	All other revenue .....	1 218	214 808	2.3	X
<b>623311</b>	<b>Continuing care retirement communities</b> .....	<b>1 282</b>	<b>7 300 126</b>	<b>100.0</b>	<b>95.5</b>
5050	Continuing care retirement community entrance fee payments .....	733	1 034 995	14.2	X
5100	Payments for inpatient nursing and residential services .....	1 085	4 904 118	67.2	X
5150	Home health care services .....	114	47 423	.7	X
8500	Food and beverage sales (including cafeteria) .....	588	61 213	.8	X
8550	Rental and leasing of goods and equipment .....	63	6 435	.1	93.6
8551	Rental and leasing of medical equipment .....	26	1 182	Z	X
8552	Rental and leasing of all other goods and equipment .....	42	5 253	.1	X
8600	Merchandise sales .....	284	12 599	.2	93.8
8625	Sales of durable medical equipment .....	32	992	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	268	11 607	.2	X
8940	All other receipts .....	532	251 935	3.5	94.5
8969	All other amounts received from providing services to patients and others .....	532	251 935	3.5	X
9000	Contributions, gifts, and grants—Government .....	148	76 829	1.1	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	794	296 473	4.1	X
9100	Investment income, including interest and dividends .....	967	463 845	6.4	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	90	4 770	.1	X
9500	All other revenue .....	593	139 491	1.9	94.5
9504	All other revenue .....	593	139 491	1.9	X
<b>623312</b>	<b>Homes for the elderly</b> .....	<b>2 669</b>	<b>2 003 971</b>	<b>100.0</b>	<b>57.9</b>
5100	Payments for inpatient nursing and residential services .....	1 841	1 322 380	66.0	X
5150	Home health care services .....	28	6 115	.3	X
8500	Food and beverage sales (including cafeteria) .....	273	18 531	.9	X
8550	Rental and leasing of goods and equipment .....	26	2 568	.1	57.9
8551	Rental and leasing of medical equipment .....	7	191	Z	X
8552	Rental and leasing of all other goods and equipment .....	19	2 377	.1	X
8600	Merchandise sales .....	133	3 507	.2	54.7
8625	Sales of durable medical equipment .....	7	128	Z	X
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	127	3 379	.2	X
8940	All other receipts .....	636	76 295	3.8	50.6
8969	All other amounts received from providing services to patients and others .....	636	76 295	3.8	X
9000	Contributions, gifts, and grants—Government .....	795	236 804	11.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 196	134 100	6.7	X
9100	Investment income, including interest and dividends .....	1 146	126 392	6.3	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>623312</b>	<b>Homes for the elderly—Con.</b>				
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	151	1 962	.1	X
9500	All other revenue .....	625	75 317	3.8	44.2
9504	All other revenue .....	625	75 317	3.8	X
<b>6239</b>	<b>Other residential care facilities .....</b>	<b>4 547</b>	<b>4 708 941</b>	<b>100.0</b>	<b>71.7</b>
5100	Payments for inpatient nursing and residential services .....	2 469	2 170 895	46.1	X
5150	Home health care services .....	21	35 024	.7	X
8500	Food and beverage sales (including cafeteria) .....	70	1 377	Z	X
8550	Rental and leasing of goods and equipment .....	31	318	Z	66.7
8551	Rental and leasing of medical equipment .....	21	112	Z	X
8552	Rental and leasing of all other goods and equipment .....	10	206	Z	X
8600	Merchandise sales .....	74	2 809	.1	64.1
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	74	2 809	.1	X
8940	All other receipts .....	563	153 752	3.3	68.0
8969	All other amounts received from providing services to patients and others .....	563	153 752	3.3	X
9000	Contributions, gifts, and grants—Government .....	2 431	1 339 855	28.5	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 369	660 356	14.0	X
9100	Investment income, including interest and dividends .....	1 427	217 941	4.6	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	70	3 897	.1	X
9500	All other revenue .....	1 068	122 717	2.6	66.9
9504	All other revenue .....	1 068	122 717	2.6	X
<b>62399</b>	<b>Other residential care facilities .....</b>	<b>4 547</b>	<b>4 708 941</b>	<b>100.0</b>	<b>71.7</b>
5100	Payments for inpatient nursing and residential services .....	2 469	2 170 895	46.1	X
5150	Home health care services .....	21	35 024	.7	X
8500	Food and beverage sales (including cafeteria) .....	70	1 377	Z	X
8550	Rental and leasing of goods and equipment .....	31	318	Z	66.7
8551	Rental and leasing of medical equipment .....	21	112	Z	X
8552	Rental and leasing of all other goods and equipment .....	10	206	Z	X
8600	Merchandise sales .....	74	2 809	.1	64.1
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	74	2 809	.1	X
8940	All other receipts .....	563	153 752	3.3	68.0
8969	All other amounts received from providing services to patients and others .....	563	153 752	3.3	X
9000	Contributions, gifts, and grants—Government .....	2 431	1 339 855	28.5	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 369	660 356	14.0	X
9100	Investment income, including interest and dividends .....	1 427	217 941	4.6	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	70	3 897	.1	X
9500	All other revenue .....	1 068	122 717	2.6	66.9
9504	All other revenue .....	1 068	122 717	2.6	X
<b>623990</b>	<b>Other residential care facilities .....</b>	<b>4 547</b>	<b>4 708 941</b>	<b>100.0</b>	<b>71.7</b>
5100	Payments for inpatient nursing and residential services .....	2 469	2 170 895	46.1	X
5150	Home health care services .....	21	35 024	.7	X
8500	Food and beverage sales (including cafeteria) .....	70	1 377	Z	X
8550	Rental and leasing of goods and equipment .....	31	318	Z	66.7
8551	Rental and leasing of medical equipment .....	21	112	Z	X
8552	Rental and leasing of all other goods and equipment .....	10	206	Z	X
8600	Merchandise sales .....	74	2 809	.1	64.1
8626	Sales of all other merchandise (e.g., gift shop, florist) .....	74	2 809	.1	X
8940	All other receipts .....	563	153 752	3.3	68.0
8969	All other amounts received from providing services to patients and others .....	563	153 752	3.3	X
9000	Contributions, gifts, and grants—Government .....	2 431	1 339 855	28.5	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 369	660 356	14.0	X
9100	Investment income, including interest and dividends .....	1 427	217 941	4.6	X
9150	Rents and commissions from departments and concessions not owned and operated by this institution .....	70	3 897	.1	X
9500	All other revenue .....	1 068	122 717	2.6	66.9
9504	All other revenue .....	1 068	122 717	2.6	X
<b>624</b>	<b>Social assistance .....</b>	<b>69 737</b>	<b>44 756 300</b>	<b>100.0</b>	<b>76.1</b>
3450	Membership dues and fees .....	7 059	742 243	1.7	X
5100	Payments for inpatient nursing and residential services .....	773	347 668	.8	X
5150	Home health care services .....	252	107 809	.2	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	38 963	18 941 734	42.3	71.2
5451	Governmental payers .....	29 020	14 641 741	32.7	X
5452	Private payers .....	27 421	4 299 993	9.6	X
8500	Food and beverage sales (including cafeteria) .....	2 463	163 751	.4	X
8600	Merchandise sales .....	6 865	1 171 722	2.6	65.9
8627	Sales of other merchandise .....	6 865	1 171 722	2.6	X
8940	All other receipts .....	9 582	1 580 140	3.5	67.4
8973	All other operating receipts .....	9 582	1 580 140	3.5	X
9000	Contributions, gifts, and grants—Government .....	28 689	12 362 095	27.6	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	38 599	6 827 827	15.3	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>624</b>	<b>Social assistance—Con.</b>				
9100	Investment income, including interest and dividends .....	23 062	747 261	1.7	X
9500	All other revenue .....	16 790	1 764 024	3.9	61.4
9506	All other revenue .....	16 790	1 764 024	3.9	X
<b>6241</b>	<b>Individual &amp; family services .....</b>	<b>36 364</b>	<b>26 452 637</b>	<b>100.0</b>	<b>76.0</b>
3450	Membership dues and fees .....	4 931	605 688	2.3	X
5100	Payments for inpatient nursing and residential services .....	518	277 027	1.0	X
5150	Home health care services .....	188	96 083	.4	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	17 884	11 031 765	41.7	71.4
5451	Governmental payers .....	14 562	9 139 513	34.6	X
5452	Private payers .....	11 502	1 892 252	7.2	X
8500	Food and beverage sales (including cafeteria) .....	1 574	118 598	.4	X
8600	Merchandise sales .....	4 038	376 046	1.4	61.8
8627	Sales of other merchandise .....	4 038	376 046	1.4	X
8940	All other receipts .....	5 006	906 227	3.4	66.8
8973	All other operating receipts .....	5 006	906 227	3.4	X
9000	Contributions, gifts, and grants—Government .....	15 912	7 511 476	28.4	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	22 727	3 974 598	15.0	X
9100	Investment income, including interest and dividends .....	13 169	521 348	2.0	X
9500	All other revenue .....	9 545	1 033 755	3.9	61.9
9506	All other revenue .....	9 545	1 033 755	3.9	X
<b>62411</b>	<b>Child &amp; youth services .....</b>	<b>11 086</b>	<b>7 718 841</b>	<b>100.0</b>	<b>76.2</b>
3450	Membership dues and fees .....	2 536	339 638	4.4	X
5100	Payments for inpatient nursing and residential services .....	108	63 869	.8	X
5150	Home health care services .....	21	8 364	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	4 352	3 069 653	39.8	71.5
5451	Governmental payers .....	3 460	2 563 016	33.2	X
5452	Private payers .....	2 659	506 637	6.6	X
8500	Food and beverage sales (including cafeteria) .....	715	84 660	1.1	X
8600	Merchandise sales .....	1 853	180 494	2.3	55.7
8627	Sales of other merchandise .....	1 853	180 494	2.3	X
8940	All other receipts .....	1 944	377 073	4.9	63.5
8973	All other operating receipts .....	1 944	377 073	4.9	X
9000	Contributions, gifts, and grants—Government .....	4 235	1 246 636	16.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	7 757	1 649 226	21.4	X
9100	Investment income, including interest and dividends .....	4 578	261 897	3.4	X
9500	All other revenue .....	3 434	437 331	5.7	60.4
9506	All other revenue .....	3 434	437 331	5.7	X
<b>624110</b>	<b>Child &amp; youth services .....</b>	<b>11 086</b>	<b>7 718 841</b>	<b>100.0</b>	<b>76.2</b>
3450	Membership dues and fees .....	2 536	339 638	4.4	X
5100	Payments for inpatient nursing and residential services .....	108	63 869	.8	X
5150	Home health care services .....	21	8 364	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	4 352	3 069 653	39.8	71.5
5451	Governmental payers .....	3 460	2 563 016	33.2	X
5452	Private payers .....	2 659	506 637	6.6	X
8500	Food and beverage sales (including cafeteria) .....	715	84 660	1.1	X
8600	Merchandise sales .....	1 853	180 494	2.3	55.7
8627	Sales of other merchandise .....	1 853	180 494	2.3	X
8940	All other receipts .....	1 944	377 073	4.9	63.5
8973	All other operating receipts .....	1 944	377 073	4.9	X
9000	Contributions, gifts, and grants—Government .....	4 235	1 246 636	16.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	7 757	1 649 226	21.4	X
9100	Investment income, including interest and dividends .....	4 578	261 897	3.4	X
9500	All other revenue .....	3 434	437 331	5.7	60.4
9506	All other revenue .....	3 434	437 331	5.7	X
<b>62412</b>	<b>Services for the elderly &amp; persons with disabilities .....</b>	<b>9 960</b>	<b>8 217 311</b>	<b>100.0</b>	<b>84.0</b>
3450	Membership dues and fees .....	979	53 250	.6	X
5100	Payments for inpatient nursing and residential services .....	272	163 783	2.0	X
5150	Home health care services .....	110	59 336	.7	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	6 046	3 769 382	45.9	79.0
5451	Governmental payers .....	5 348	3 383 248	41.2	X
5452	Private payers .....	3 329	386 134	4.7	X
8500	Food and beverage sales (including cafeteria) .....	550	25 825	.3	X
8600	Merchandise sales .....	1 052	126 324	1.5	80.2
8627	Sales of other merchandise .....	1 052	126 324	1.5	X
8940	All other receipts .....	1 473	311 675	3.8	77.7
8973	All other operating receipts .....	1 473	311 675	3.8	X
9000	Contributions, gifts, and grants—Government .....	4 666	2 813 149	34.2	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>62412</b>	<b>Services for the elderly &amp; persons with disabilities—Con.</b>				
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private	5 343	546 486	6.7	X
9100	Investment income, including interest and dividends	3 195	94 050	1.1	X
9500	All other revenue	2 614	254 025	3.1	74.1
9506	All other revenue	2 614	254 025	3.1	X
<b>624120</b>	<b>Services for the elderly &amp; persons with disabilities</b>	<b>9 960</b>	<b>8 217 311</b>	<b>100.0</b>	<b>84.0</b>
3450	Membership dues and fees	979	53 250	.6	X
5100	Payments for inpatient nursing and residential services	272	163 783	2.0	X
5150	Home health care services	110	59 336	.7	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	6 046	3 769 382	45.9	79.0
5451	Governmental payers	5 348	3 383 248	41.2	X
5452	Private payers	3 329	386 134	4.7	X
8500	Food and beverage sales (including cafeteria)	550	25 825	.3	X
8600	Merchandise sales	1 052	126 324	1.5	80.2
8627	Sales of other merchandise	1 052	126 324	1.5	X
8940	All other receipts	1 473	311 675	3.8	77.7
8973	All other operating receipts	1 473	311 675	3.8	X
9000	Contributions, gifts, and grants—Government	4 666	2 813 149	34.2	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private	5 343	546 486	6.7	X
9100	Investment income, including interest and dividends	3 195	94 050	1.1	X
9500	All other revenue	2 614	254 025	3.1	74.1
9506	All other revenue	2 614	254 025	3.1	X
<b>62419</b>	<b>Other individual &amp; family services</b>	<b>15 318</b>	<b>10 516 485</b>	<b>100.0</b>	<b>69.7</b>
3450	Membership dues and fees	1 416	212 800	2.0	X
5100	Payments for inpatient nursing and residential services	138	49 375	.5	X
5150	Home health care services	57	28 383	.3	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	7 486	4 192 730	39.9	65.2
5451	Governmental payers	5 754	3 193 249	30.4	X
5452	Private payers	5 514	999 481	9.5	X
8500	Food and beverage sales (including cafeteria)	309	8 113	.1	X
8600	Merchandise sales	1 133	69 228	.7	54.4
8627	Sales of other merchandise	1 133	69 228	.7	X
8940	All other receipts	1 589	217 479	2.1	60.7
8973	All other operating receipts	1 589	217 479	2.1	X
9000	Contributions, gifts, and grants—Government	7 011	3 451 691	32.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private	9 627	1 778 886	16.9	X
9100	Investment income, including interest and dividends	5 396	165 401	1.6	X
9500	All other revenue	3 497	342 399	3.3	53.6
9506	All other revenue	3 497	342 399	3.3	X
<b>624190</b>	<b>Other individual &amp; family services</b>	<b>15 318</b>	<b>10 516 485</b>	<b>100.0</b>	<b>69.7</b>
3450	Membership dues and fees	1 416	212 800	2.0	X
5100	Payments for inpatient nursing and residential services	138	49 375	.5	X
5150	Home health care services	57	28 383	.3	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	7 486	4 192 730	39.9	65.2
5451	Governmental payers	5 754	3 193 249	30.4	X
5452	Private payers	5 514	999 481	9.5	X
8500	Food and beverage sales (including cafeteria)	309	8 113	.1	X
8600	Merchandise sales	1 133	69 228	.7	54.4
8627	Sales of other merchandise	1 133	69 228	.7	X
8940	All other receipts	1 589	217 479	2.1	60.7
8973	All other operating receipts	1 589	217 479	2.1	X
9000	Contributions, gifts, and grants—Government	7 011	3 451 691	32.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private	9 627	1 778 886	16.9	X
9100	Investment income, including interest and dividends	5 396	165 401	1.6	X
9500	All other revenue	3 497	342 399	3.3	53.6
9506	All other revenue	3 497	342 399	3.3	X
<b>6242</b>	<b>Community food &amp; housing/emergency &amp; other relief services</b>	<b>9 606</b>	<b>6 085 252</b>	<b>100.0</b>	<b>82.4</b>
3450	Membership dues and fees	466	35 011	.6	X
5100	Payments for inpatient nursing and residential services	132	22 936	.4	X
5150	Home health care services	42	1 790	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	3 854	1 408 305	23.1	77.4
5451	Governmental payers	3 131	1 095 577	18.0	X
5452	Private payers	2 291	312 728	5.1	X
8500	Food and beverage sales (including cafeteria)	289	20 476	.3	X
8600	Merchandise sales	784	59 361	1.0	66.0
8627	Sales of other merchandise	784	59 361	1.0	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6242</b>	<b>Community food &amp; housing/emergency &amp; other relief services—Con.</b>				
8940	All other receipts .....	1 158	169 102	2.8	64.3
8973	All other operating receipts .....	1 158	169 102	2.8	X
9000	Contributions, gifts, and grants—Government .....	5 246	1 732 537	28.5	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	6 838	2 110 473	34.7	X
9100	Investment income, including interest and dividends .....	3 829	121 277	2.0	X
9500	All other revenue .....	3 064	403 984	6.6	53.8
9506	All other revenue .....	3 064	403 984	6.6	X
<b>62421</b>	<b>Community food services .....</b>	<b>2 988</b>	<b>1 597 522</b>	<b>100.0</b>	<b>83.3</b>
3450	Membership dues and fees .....	106	24 917	1.6	X
5150	Home health care services .....	28	251	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	1 190	373 578	23.4	79.1
5451	Governmental payers .....	1 030	282 533	17.7	X
5452	Private payers .....	551	91 045	5.7	X
8500	Food and beverage sales (including cafeteria) .....	200	18 685	1.2	X
8600	Merchandise sales .....	78	4 003	.3	77.6
8627	Sales of other merchandise .....	78	4 003	.3	X
8940	All other receipts .....	162	55 967	3.5	82.9
8973	All other operating receipts .....	162	55 967	3.5	X
9000	Contributions, gifts, and grants—Government .....	1 479	283 575	17.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 113	682 796	42.7	X
9100	Investment income, including interest and dividends .....	985	13 014	.8	X
9500	All other revenue .....	679	140 736	8.8	63.1
9506	All other revenue .....	679	140 736	8.8	X
<b>624210</b>	<b>Community food services .....</b>	<b>2 988</b>	<b>1 597 522</b>	<b>100.0</b>	<b>83.3</b>
3450	Membership dues and fees .....	106	24 917	1.6	X
5150	Home health care services .....	28	251	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	1 190	373 578	23.4	79.1
5451	Governmental payers .....	1 030	282 533	17.7	X
5452	Private payers .....	551	91 045	5.7	X
8500	Food and beverage sales (including cafeteria) .....	200	18 685	1.2	X
8600	Merchandise sales .....	78	4 003	.3	77.6
8627	Sales of other merchandise .....	78	4 003	.3	X
8940	All other receipts .....	162	55 967	3.5	82.9
8973	All other operating receipts .....	162	55 967	3.5	X
9000	Contributions, gifts, and grants—Government .....	1 479	283 575	17.8	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 113	682 796	42.7	X
9100	Investment income, including interest and dividends .....	985	13 014	.8	X
9500	All other revenue .....	679	140 736	8.8	63.1
9506	All other revenue .....	679	140 736	8.8	X
<b>62422</b>	<b>Community housing services .....</b>	<b>4 737</b>	<b>2 954 163</b>	<b>100.0</b>	<b>82.6</b>
3450	Membership dues and fees .....	189	4 027	.1	X
5100	Payments for inpatient nursing and residential services .....	122	22 747	.8	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	1 980	934 531	31.6	75.9
5451	Governmental payers .....	1 621	747 542	25.3	X
5452	Private payers .....	1 221	186 989	6.3	X
8500	Food and beverage sales (including cafeteria) .....	89	1 791	.1	X
8600	Merchandise sales .....	289	33 001	1.1	50.6
8627	Sales of other merchandise .....	289	33 001	1.1	X
8940	All other receipts .....	522	63 397	2.1	53.9
8973	All other operating receipts .....	522	63 397	2.1	X
9000	Contributions, gifts, and grants—Government .....	3 010	1 081 104	36.6	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	3 312	624 314	21.1	X
9100	Investment income, including interest and dividends .....	1 951	48 959	1.7	X
9500	All other revenue .....	1 651	140 091	4.7	48.7
9506	All other revenue .....	1 651	140 091	4.7	X
<b>624221</b>	<b>Temporary shelters .....</b>	<b>2 537</b>	<b>1 514 645</b>	<b>100.0</b>	<b>88.9</b>
3450	Membership dues and fees .....	116	1 727	.1	X
5100	Payments for inpatient nursing and residential services .....	63	11 725	.8	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	1 071	492 299	32.5	82.6
5451	Governmental payers .....	960	442 734	29.2	X
5452	Private payers .....	561	49 565	3.3	X
8500	Food and beverage sales (including cafeteria) .....	28	414	Z	X
8600	Merchandise sales .....	149	26 399	1.7	56.1
8627	Sales of other merchandise .....	149	26 399	1.7	X
8940	All other receipts .....	188	17 909	1.2	55.8
8973	All other operating receipts .....	188	17 909	1.2	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>624221</b>	<b>Temporary shelters—Con.</b>				
9000	Contributions, gifts, and grants—Government .....	1 625	514 739	34.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 927	387 645	25.6	X
9100	Investment income, including interest and dividends .....	948	18 566	1.2	X
9500	All other revenue .....	726	43 222	2.9	57.6
9506	All other revenue .....	726	43 222	2.9	X
<b>624229</b>	<b>Other community housing services .....</b>	<b>2 200</b>	<b>1 439 518</b>	<b>100.0</b>	<b>76.0</b>
3450	Membership dues and fees .....	73	2 300	.2	X
5100	Payments for inpatient nursing and residential services .....	59	11 022	.8	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	909	442 232	30.7	68.9
5451	Governmental payers .....	661	304 808	21.2	X
5452	Private payers .....	660	137 424	9.5	X
8500	Food and beverage sales (including cafeteria) .....	61	1 377	.1	X
8600	Merchandise sales .....	140	6 602	.5	44.0
8627	Sales of other merchandise .....	140	6 602	.5	X
8940	All other receipts .....	334	45 488	3.2	50.7
8973	All other operating receipts .....	334	45 488	3.2	X
9000	Contributions, gifts, and grants—Government .....	1 385	566 365	39.3	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 385	236 669	16.4	X
9100	Investment income, including interest and dividends .....	1 003	30 393	2.1	X
9500	All other revenue .....	925	96 869	6.7	41.6
9506	All other revenue .....	925	96 869	6.7	X
<b>62423</b>	<b>Emergency &amp; other relief services .....</b>	<b>1 881</b>	<b>1 533 567</b>	<b>100.0</b>	<b>81.2</b>
3450	Membership dues and fees .....	171	6 067	.4	X
5100	Payments for inpatient nursing and residential services .....	10	189	Z	X
5150	Home health care services .....	12	1 338	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	684	100 196	6.5	80.2
5451	Governmental payers .....	480	65 502	4.3	X
5452	Private payers .....	519	34 694	2.3	X
8600	Merchandise sales .....	417	22 357	1.5	73.3
8627	Sales of other merchandise .....	417	22 357	1.5	X
8940	All other receipts .....	474	49 738	3.2	61.1
8973	All other operating receipts .....	474	49 738	3.2	X
9000	Contributions, gifts, and grants—Government .....	757	367 858	24.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 413	803 363	52.4	X
9100	Investment income, including interest and dividends .....	893	59 304	3.9	X
9500	All other revenue .....	734	123 157	8.0	53.4
9506	All other revenue .....	734	123 157	8.0	X
<b>624230</b>	<b>Emergency &amp; other relief services .....</b>	<b>1 881</b>	<b>1 533 567</b>	<b>100.0</b>	<b>81.2</b>
3450	Membership dues and fees .....	171	6 067	.4	X
5100	Payments for inpatient nursing and residential services .....	10	189	Z	X
5150	Home health care services .....	12	1 338	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	684	100 196	6.5	80.2
5451	Governmental payers .....	480	65 502	4.3	X
5452	Private payers .....	519	34 694	2.3	X
8600	Merchandise sales .....	417	22 357	1.5	73.3
8627	Sales of other merchandise .....	417	22 357	1.5	X
8940	All other receipts .....	474	49 738	3.2	61.1
8973	All other operating receipts .....	474	49 738	3.2	X
9000	Contributions, gifts, and grants—Government .....	757	367 858	24.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	1 413	803 363	52.4	X
9100	Investment income, including interest and dividends .....	893	59 304	3.9	X
9500	All other revenue .....	734	123 157	8.0	53.4
9506	All other revenue .....	734	123 157	8.0	X
<b>6243</b>	<b>Vocational rehabilitation services .....</b>	<b>5 668</b>	<b>6 461 745</b>	<b>100.0</b>	<b>74.6</b>
3450	Membership dues and fees .....	131	2 505	Z	X
5100	Payments for inpatient nursing and residential services .....	91	44 726	.7	X
5150	Home health care services .....	10	7 837	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	3 448	2 869 424	44.4	69.5
5451	Governmental payers .....	3 333	2 574 485	39.8	X
5452	Private payers .....	1 535	294 939	4.6	X
8500	Food and beverage sales (including cafeteria) .....	309	21 003	.3	X
8600	Merchandise sales .....	1 055	727 481	11.3	72.1
8627	Sales of other merchandise .....	1 055	727 481	11.3	X
8940	All other receipts .....	1 149	408 193	6.3	70.1
8973	All other operating receipts .....	1 149	408 193	6.3	X
9000	Contributions, gifts, and grants—Government .....	2 629	1 791 820	27.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 307	328 423	5.1	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>6243</b>	<b>Vocational rehabilitation services—Con.</b>				
9100	Investment income, including interest and dividends .....	1 528	56 518	.9	X
9500	All other revenue .....	1 406	203 815	3.2	70.9
9506	All other revenue .....	1 406	203 815	3.2	X
<b>62431</b>	<b>Vocational rehabilitation services .....</b>	<b>5 668</b>	<b>6 461 745</b>	<b>100.0</b>	<b>74.6</b>
3450	Membership dues and fees .....	131	2 505	Z	X
5100	Payments for inpatient nursing and residential services .....	91	44 726	.7	X
5150	Home health care services .....	10	7 837	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	3 448	2 869 424	44.4	69.5
5451	Governmental payers .....	3 333	2 574 485	39.8	X
5452	Private payers .....	1 535	294 939	4.6	X
8500	Food and beverage sales (including cafeteria) .....	309	21 003	.3	X
8600	Merchandise sales .....	1 055	727 481	11.3	72.1
8627	Sales of other merchandise .....	1 055	727 481	11.3	X
8940	All other receipts .....	1 149	408 193	6.3	70.1
8973	All other operating receipts .....	1 149	408 193	6.3	X
9000	Contributions, gifts, and grants—Government .....	2 629	1 791 820	27.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 307	328 423	5.1	X
9100	Investment income, including interest and dividends .....	1 528	56 518	.9	X
9500	All other revenue .....	1 406	203 815	3.2	70.9
9506	All other revenue .....	1 406	203 815	3.2	X
<b>624310</b>	<b>Vocational rehabilitation services .....</b>	<b>5 668</b>	<b>6 461 745</b>	<b>100.0</b>	<b>74.6</b>
3450	Membership dues and fees .....	131	2 505	Z	X
5100	Payments for inpatient nursing and residential services .....	91	44 726	.7	X
5150	Home health care services .....	10	7 837	.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	3 448	2 869 424	44.4	69.5
5451	Governmental payers .....	3 333	2 574 485	39.8	X
5452	Private payers .....	1 535	294 939	4.6	X
8500	Food and beverage sales (including cafeteria) .....	309	21 003	.3	X
8600	Merchandise sales .....	1 055	727 481	11.3	72.1
8627	Sales of other merchandise .....	1 055	727 481	11.3	X
8940	All other receipts .....	1 149	408 193	6.3	70.1
8973	All other operating receipts .....	1 149	408 193	6.3	X
9000	Contributions, gifts, and grants—Government .....	2 629	1 791 820	27.7	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	2 307	328 423	5.1	X
9100	Investment income, including interest and dividends .....	1 528	56 518	.9	X
9500	All other revenue .....	1 406	203 815	3.2	70.9
9506	All other revenue .....	1 406	203 815	3.2	X
<b>6244</b>	<b>Child day care services .....</b>	<b>18 099</b>	<b>5 756 666</b>	<b>100.0</b>	<b>71.7</b>
3450	Membership dues and fees .....	1 531	99 039	1.7	X
5100	Payments for inpatient nursing and residential services .....	32	2 979	.1	X
5150	Home health care services .....	12	2 099	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	13 777	3 632 240	63.1	66.1
5451	Governmental payers .....	7 994	1 832 166	31.8	X
5452	Private payers .....	12 092	1 800 074	31.3	X
8500	Food and beverage sales (including cafeteria) .....	291	3 674	.1	X
8600	Merchandise sales .....	988	8 834	.2	65.9
8627	Sales of other merchandise .....	988	8 834	.2	X
8940	All other receipts .....	2 269	96 618	1.7	70.1
8973	All other operating receipts .....	2 269	96 618	1.7	X
9000	Contributions, gifts, and grants—Government .....	4 902	1 326 262	23.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	6 727	414 333	7.2	X
9100	Investment income, including interest and dividends .....	4 536	48 118	.8	X
9500	All other revenue .....	2 775	122 470	2.1	66.9
9506	All other revenue .....	2 775	122 470	2.1	X
<b>62441</b>	<b>Child day care services .....</b>	<b>18 099</b>	<b>5 756 666</b>	<b>100.0</b>	<b>71.7</b>
3450	Membership dues and fees .....	1 531	99 039	1.7	X
5100	Payments for inpatient nursing and residential services .....	32	2 979	.1	X
5150	Home health care services .....	12	2 099	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	13 777	3 632 240	63.1	66.1
5451	Governmental payers .....	7 994	1 832 166	31.8	X
5452	Private payers .....	12 092	1 800 074	31.3	X
8500	Food and beverage sales (including cafeteria) .....	291	3 674	.1	X
8600	Merchandise sales .....	988	8 834	.2	65.9
8627	Sales of other merchandise .....	988	8 834	.2	X
8940	All other receipts .....	2 269	96 618	1.7	70.1
8973	All other operating receipts .....	2 269	96 618	1.7	X
9000	Contributions, gifts, and grants—Government .....	4 902	1 326 262	23.0	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>62441</b>	<b>Child day care services—Con.</b>				
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	6 727	414 333	7.2	X
9100	Investment income, including interest and dividends .....	4 536	48 118	.8	X
9500	All other revenue .....	2 775	122 470	2.1	66.9
9506	All other revenue .....	2 775	122 470	2.1	X
<b>624410</b>	<b>Child day care services .....</b>	<b>18 099</b>	<b>5 756 666</b>	<b>100.0</b>	<b>71.7</b>
3450	Membership dues and fees .....	1 531	99 039	1.7	X
5100	Payments for inpatient nursing and residential services .....	32	2 979	.1	X
5150	Home health care services .....	12	2 099	Z	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families .....	13 777	3 632 240	63.1	66.1
5451	Governmental payers .....	7 994	1 832 166	31.8	X
5452	Private payers .....	12 092	1 800 074	31.3	X
8500	Food and beverage sales (including cafeteria) .....	291	3 674	.1	X
8600	Merchandise sales .....	988	8 834	.2	65.9
8627	Sales of other merchandise .....	988	8 834	.2	X
8940	All other receipts .....	2 269	96 618	1.7	70.1
8973	All other operating receipts .....	2 269	96 618	1.7	X
9000	Contributions, gifts, and grants—Government .....	4 902	1 326 262	23.0	X
9050	Contributions, gifts, and grants (including individuals, community efforts, and commissioned fundraisers)—Private .....	6 727	414 333	7.2	X
9100	Investment income, including interest and dividends .....	4 536	48 118	.8	X
9500	All other revenue .....	2 775	122 470	2.1	66.9
9506	All other revenue .....	2 775	122 470	2.1	X

<sup>1</sup>Revenue and revenue line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

**Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>						
	<b>All firms</b> .....	<b>531 069</b>	<b>418 602 207</b>	<b>100.0</b>	<b>182 256 342</b>	<b>40 643 478</b>	<b>6 231 768</b>
	4 largest firms .....	3 491	32 717 027	7.8	11 858 895	2 919 997	453 600
	8 largest firms .....	5 267	42 144 042	10.1	16 362 437	4 048 158	629 370
	20 largest firms .....	8 971	59 433 974	14.2	22 233 108	5 494 968	831 218
	50 largest firms .....	15 746	78 564 648	18.8	29 639 094	7 305 304	1 199 244
<b>621</b>	<b>Ambulatory health care services</b>						
	<b>All firms</b> .....	<b>440 200</b>	<b>310 012 321</b>	<b>100.0</b>	<b>137 979 315</b>	<b>30 023 002</b>	<b>3 744 279</b>
	4 largest firms .....	2 960	8 876 053	2.9	3 589 071	910 780	108 797
	8 largest firms .....	4 052	15 108 984	4.9	5 765 829	1 455 782	181 850
	20 largest firms .....	8 194	25 159 218	8.1	9 787 522	2 421 812	342 757
	50 largest firms .....	10 698	33 421 135	10.8	12 792 228	3 161 386	420 258
6211	Offices of physicians						
	<b>All firms</b> .....	<b>195 449</b>	<b>171 629 179</b>	<b>100.0</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	4 largest firms .....	1 004	6 277 059	3.7	2 691 047	670 830	62 290
	8 largest firms .....	1 480	7 757 971	4.5	3 350 219	833 110	81 773
	20 largest firms .....	2 034	10 457 328	6.1	4 466 386	1 104 500	103 630
	50 largest firms .....	2 958	14 272 926	8.3	6 260 798	1 512 514	137 315
62111	Offices of physicians						
	<b>All firms</b> .....	<b>195 449</b>	<b>171 629 179</b>	<b>100.0</b>	<b>84 976 577</b>	<b>17 941 343</b>	<b>1 571 145</b>
	4 largest firms .....	1 004	6 277 059	3.7	2 691 047	670 830	62 290
	8 largest firms .....	1 480	7 757 971	4.5	3 350 219	833 110	81 773
	20 largest firms .....	2 034	10 457 328	6.1	4 466 386	1 104 500	103 630
	50 largest firms .....	2 958	14 272 926	8.3	6 260 798	1 512 514	137 315
621111	Offices of physicians (except mental health specialists)						
	<b>All firms</b> .....	<b>185 094</b>	<b>168 251 883</b>	<b>100.0</b>	<b>83 482 128</b>	<b>17 623 619</b>	<b>1 536 459</b>
	4 largest firms .....	1 003	6 276 995	3.7	2 690 987	670 815	62 287
	8 largest firms .....	1 475	7 745 403	4.6	3 343 195	830 837	81 408
	20 largest firms .....	2 020	10 433 976	6.2	4 452 022	1 100 294	103 164
	50 largest firms .....	2 983	14 228 293	8.5	6 240 146	1 507 793	136 947
621112	Offices of physicians, mental health specialists						
	<b>All firms</b> .....	<b>10 355</b>	<b>3 377 296</b>	<b>100.0</b>	<b>1 494 449</b>	<b>317 724</b>	<b>34 686</b>
	4 largest firms .....	115	126 380	3.7	50 561	10 887	945
	8 largest firms .....	128	176 528	5.2	76 927	17 733	1 503
	20 largest firms .....	157	269 473	8.0	123 462	29 551	2 894
	50 largest firms .....	228	404 124	12.0	189 511	44 949	4 280
6212	Offices of dentists						
	<b>All firms</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>100.0</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	4 largest firms .....	188	321 005	.7	114 006	26 110	3 702
	8 largest firms .....	427	435 169	.9	157 204	35 660	5 305
	20 largest firms .....	601	678 479	1.4	260 999	60 551	7 979
	50 largest firms .....	828	1 005 147	2.1	393 329	89 956	11 581
62121	Offices of dentists						
	<b>All firms</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>100.0</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	4 largest firms .....	188	321 005	.7	114 006	26 110	3 702
	8 largest firms .....	427	435 169	.9	157 204	35 660	5 305
	20 largest firms .....	601	678 479	1.4	260 999	60 551	7 979
	50 largest firms .....	828	1 005 147	2.1	393 329	89 956	11 581
621210	Offices of dentists						
	<b>All firms</b> .....	<b>114 178</b>	<b>48 482 037</b>	<b>100.0</b>	<b>18 226 762</b>	<b>3 965 506</b>	<b>641 674</b>
	4 largest firms .....	188	321 005	.7	114 006	26 110	3 702
	8 largest firms .....	427	435 169	.9	157 204	35 660	5 305
	20 largest firms .....	601	678 479	1.4	260 999	60 551	7 979
	50 largest firms .....	828	1 005 147	2.1	393 329	89 956	11 581
6213	Offices of other health practitioners						
	<b>All firms</b> .....	<b>88 886</b>	<b>28 282 299</b>	<b>100.0</b>	<b>10 456 729</b>	<b>2 365 863</b>	<b>406 589</b>
	4 largest firms .....	583	1 867 950	6.6	1 042 949	242 077	27 703
	8 largest firms .....	848	2 385 209	8.4	1 243 856	289 379	32 467
	20 largest firms .....	1 453	3 129 594	11.1	1 557 653	361 591	41 979
	50 largest firms .....	1 904	3 769 971	13.3	1 871 858	435 803	51 279
62131	Offices of chiropractors						
	<b>All firms</b> .....	<b>30 487</b>	<b>6 570 083</b>	<b>100.0</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	4 largest firms .....	34	45 794	.7	15 103	3 530	570
	8 largest firms .....	62	72 145	1.1	21 732	5 079	784
	20 largest firms .....	103	120 490	1.8	45 698	9 675	1 419
	50 largest firms .....	187	198 893	3.0	75 076	16 160	2 095
621310	Offices of chiropractors						
	<b>All firms</b> .....	<b>30 487</b>	<b>6 570 083</b>	<b>100.0</b>	<b>1 886 173</b>	<b>418 611</b>	<b>91 700</b>
	4 largest firms .....	34	45 794	.7	15 103	3 530	570
	8 largest firms .....	62	72 145	1.1	21 732	5 079	784
	20 largest firms .....	103	120 490	1.8	45 698	9 675	1 419
	50 largest firms .....	187	198 893	3.0	75 076	16 160	2 095

**Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
62132	Offices of optometrists						
	<b>All firms</b> .....	<b>17 875</b>	<b>6 361 839</b>	<b>100.0</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	4 largest firms .....	261	253 543	4.0	61 980	15 027	2 478
	8 largest firms .....	319	312 407	4.9	83 033	20 700	3 185
	20 largest firms .....	427	410 435	6.5	120 141	29 829	4 388
	50 largest firms .....	547	538 841	8.5	166 667	40 521	5 972
621320	Offices of optometrists						
	<b>All firms</b> .....	<b>17 875</b>	<b>6 361 839</b>	<b>100.0</b>	<b>1 773 428</b>	<b>401 794</b>	<b>79 545</b>
	4 largest firms .....	261	253 543	4.0	61 980	15 027	2 478
	8 largest firms .....	319	312 407	4.9	83 033	20 700	3 185
	20 largest firms .....	427	410 435	6.5	120 141	29 829	4 388
	50 largest firms .....	547	538 841	8.5	166 667	40 521	5 972
62133	Offices of mental health practitioners (except physicians)						
	<b>All firms</b> .....	<b>11 750</b>	<b>2 504 820</b>	<b>100.0</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	4 largest firms .....	62	190 676	7.6	50 805	10 475	1 470
	8 largest firms .....	102	244 043	9.7	73 722	15 367	2 150
	20 largest firms .....	130	317 681	12.7	105 014	22 808	3 432
	50 largest firms .....	224	418 193	16.7	152 950	35 359	5 357
621330	Offices of mental health practitioners (except physicians)						
	<b>All firms</b> .....	<b>11 750</b>	<b>2 504 820</b>	<b>100.0</b>	<b>947 521</b>	<b>213 021</b>	<b>38 427</b>
	4 largest firms .....	62	190 676	7.6	50 805	10 475	1 470
	8 largest firms .....	102	244 043	9.7	73 722	15 367	2 150
	20 largest firms .....	130	317 681	12.7	105 014	22 808	3 432
	50 largest firms .....	224	418 193	16.7	152 950	35 359	5 357
62134	Offices of physical, occup, & speech therapists & audiologists						
	<b>All firms</b> .....	<b>14 277</b>	<b>8 684 039</b>	<b>100.0</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	4 largest firms .....	555	1 848 940	21.3	1 033 301	239 733	27 488
	8 largest firms .....	981	2 263 953	26.1	1 238 923	286 641	32 615
	20 largest firms .....	1 266	2 732 357	31.5	1 482 403	342 330	39 584
	50 largest firms .....	1 429	3 195 483	36.8	1 756 336	408 333	47 838
621340	Offices of physical, occup, & speech therapists & audiologists						
	<b>All firms</b> .....	<b>14 277</b>	<b>8 684 039</b>	<b>100.0</b>	<b>4 376 786</b>	<b>1 010 644</b>	<b>141 533</b>
	4 largest firms .....	555	1 848 940	21.3	1 033 301	239 733	27 488
	8 largest firms .....	981	2 263 953	26.1	1 238 923	286 641	32 615
	20 largest firms .....	1 266	2 732 357	31.5	1 482 403	342 330	39 584
	50 largest firms .....	1 429	3 195 483	36.8	1 756 336	408 333	47 838
6213401	Speech therapists & audiologists						
	<b>All firms</b> .....	<b>2 315</b>	<b>714 482</b>	<b>100.0</b>	<b>271 261</b>	<b>61 749</b>	<b>10 508</b>
	4 largest firms .....	5	50 475	7.1	25 413	5 858	652
	8 largest firms .....	15	67 133	9.4	35 621	8 950	994
	20 largest firms .....	38	100 977	14.1	54 092	13 193	1 652
	50 largest firms .....	83	156 814	21.9	78 886	19 077	2 516
6213402	Physical & occupational therapists						
	<b>All firms</b> .....	<b>11 962</b>	<b>7 969 557</b>	<b>100.0</b>	<b>4 105 525</b>	<b>948 895</b>	<b>131 025</b>
	4 largest firms .....	555	1 848 940	23.2	1 033 301	239 733	27 488
	8 largest firms .....	981	2 263 953	28.4	1 238 923	286 641	32 615
	20 largest firms .....	1 292	2 728 561	34.2	1 479 188	342 585	39 550
	50 largest firms .....	1 426	3 178 054	39.9	1 747 675	406 205	47 565
62139	Offices of all other health practitioners						
	<b>All firms</b> .....	<b>14 497</b>	<b>4 161 518</b>	<b>100.0</b>	<b>1 472 821</b>	<b>321 793</b>	<b>55 384</b>
	4 largest firms .....	77	203 834	4.9	66 195	16 436	1 760
	8 largest firms .....	83	255 273	6.1	84 985	20 358	2 169
	20 largest firms .....	122	340 657	8.2	122 037	28 380	3 058
	50 largest firms .....	216	456 291	11.0	169 947	39 241	4 577
621391	Offices of podiatrists						
	<b>All firms</b> .....	<b>8 662</b>	<b>2 393 443</b>	<b>100.0</b>	<b>771 151</b>	<b>168 549</b>	<b>30 472</b>
	4 largest firms .....	25	16 763	.7	8 189	2 023	256
	8 largest firms .....	36	31 045	1.3	15 953	3 842	440
	20 largest firms .....	69	64 436	2.7	28 922	6 799	850
	50 largest firms .....	141	125 011	5.2	52 325	11 838	1 506
621399	Offices of all other miscellaneous health practitioners						
	<b>All firms</b> .....	<b>5 835</b>	<b>1 768 075</b>	<b>100.0</b>	<b>701 670</b>	<b>153 244</b>	<b>24 912</b>
	4 largest firms .....	77	203 834	11.5	66 195	16 436	1 760
	8 largest firms .....	83	255 273	14.4	84 985	20 358	2 169
	20 largest firms .....	122	340 657	19.3	122 037	28 380	3 058
	50 largest firms .....	186	447 068	25.3	162 307	36 959	4 336

**Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
6214	Outpatient care centers						
	<b>All firms</b> .....	<b>11 828</b>	<b>17 306 497</b>	<b>100.0</b>	<b>5 501 909</b>	<b>1 278 154</b>	<b>173 809</b>
	4 largest firms .....	2 013	4 373 313	25.3	1 197 747	287 794	41 445
	8 largest firms .....	2 459	5 875 170	33.9	1 557 954	371 504	52 083
	20 largest firms .....	3 193	8 235 689	47.6	2 186 851	536 893	69 693
	50 largest firms .....	3 760	9 619 000	55.6	2 648 180	644 303	82 683
62141	Family planning centers						
	<b>All firms</b> .....	<b>443</b>	<b>277 683</b>	<b>100.0</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	4 largest firms .....	30	63 307	22.8	22 764	5 320	570
	8 largest firms .....	48	84 279	30.4	29 369	6 951	785
	20 largest firms .....	94	128 169	46.2	44 897	10 354	1 346
	50 largest firms .....	125	176 791	63.7	60 682	13 843	1 945
621410	Family planning centers						
	<b>All firms</b> .....	<b>443</b>	<b>277 683</b>	<b>100.0</b>	<b>95 394</b>	<b>21 355</b>	<b>4 022</b>
	4 largest firms .....	30	63 307	22.8	22 764	5 320	570
	8 largest firms .....	48	84 279	30.4	29 369	6 951	785
	20 largest firms .....	94	128 169	46.2	44 897	10 354	1 346
	50 largest firms .....	125	176 791	63.7	60 682	13 843	1 945
62142	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>2 648</b>	<b>1 503 605</b>	<b>100.0</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	4 largest firms .....	127	306 923	20.4	90 979	21 772	2 744
	8 largest firms .....	153	374 667	24.9	119 576	29 723	4 265
	20 largest firms .....	230	493 840	32.8	165 959	42 044	6 129
	50 largest firms .....	374	666 362	44.3	230 376	57 384	8 632
621420	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>2 648</b>	<b>1 503 605</b>	<b>100.0</b>	<b>579 137</b>	<b>133 911</b>	<b>23 001</b>
	4 largest firms .....	127	306 923	20.4	90 979	21 772	2 744
	8 largest firms .....	153	374 667	24.9	119 576	29 723	4 265
	20 largest firms .....	230	493 840	32.8	165 959	42 044	6 129
	50 largest firms .....	374	666 362	44.3	230 376	57 384	8 632
62149	Other outpatient care centers						
	<b>All firms</b> .....	<b>8 737</b>	<b>15 525 209</b>	<b>100.0</b>	<b>4 827 378</b>	<b>1 122 888</b>	<b>146 786</b>
	4 largest firms .....	1 976	4 315 874	27.8	1 177 680	279 400	40 340
	8 largest firms .....	2 392	5 791 596	37.3	1 527 100	360 679	50 494
	20 largest firms .....	3 106	8 021 791	51.7	2 130 746	520 015	67 639
	50 largest firms .....	3 554	9 287 373	59.8	2 529 503	614 132	79 188
621491	HMO medical centers						
	<b>All firms</b> .....	<b>262</b>	<b>1 709 323</b>	<b>100.0</b>	<b>419 527</b>	<b>111 139</b>	<b>11 029</b>
	4 largest firms .....	149	1 110 506	65.0	292 409	78 611	8 196
	8 largest firms .....	208	1 602 426	93.7	375 545	100 696	9 974
	20 largest firms .....	255	1 703 909	99.7	417 449	110 636	10 954
	50 largest firms .....	262	1 709 323	100.0	419 527	111 139	11 029
621492	Kidney dialysis centers						
	<b>All firms</b> .....	<b>1 953</b>	<b>4 310 817</b>	<b>100.0</b>	<b>1 147 692</b>	<b>260 780</b>	<b>38 503</b>
	4 largest firms .....	1 262	2 812 622	65.2	708 721	160 264	23 582
	8 largest firms .....	1 363	3 134 247	72.7	789 605	178 603	26 442
	20 largest firms .....	1 428	3 377 898	78.4	867 860	196 940	28 981
	50 largest firms .....	1 514	3 640 665	84.5	943 787	214 099	31 311
621493	Freestanding ambulatory surgical & emergency centers						
	<b>All firms</b> .....	<b>2 089</b>	<b>4 088 108</b>	<b>100.0</b>	<b>1 262 848</b>	<b>283 612</b>	<b>34 295</b>
	4 largest firms .....	344	1 365 142	33.4	338 534	81 326	11 049
	8 largest firms .....	362	1 474 257	36.1	363 855	86 926	11 694
	20 largest firms .....	436	1 677 811	41.0	428 195	100 657	13 430
	50 largest firms .....	512	1 989 473	48.7	503 759	118 027	15 593
621498	All other outpatient care centers						
	<b>All firms</b> .....	<b>4 433</b>	<b>5 416 961</b>	<b>100.0</b>	<b>1 997 311</b>	<b>467 357</b>	<b>62 959</b>
	4 largest firms .....	1 173	1 676 593	31.0	547 982	137 224	18 300
	8 largest firms .....	1 256	2 190 749	40.4	710 811	179 139	21 765
	20 largest firms .....	1 469	2 738 682	50.6	885 891	220 352	27 456
	50 largest firms .....	1 622	3 255 822	60.1	1 099 359	269 265	33 353
6215	Medical & diagnostic laboratories						
	<b>All firms</b> .....	<b>9 076</b>	<b>16 317 096</b>	<b>100.0</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	4 largest firms .....	1 016	4 593 660	28.2	1 351 260	337 997	41 001
	8 largest firms .....	1 391	5 292 393	32.4	1 506 368	373 658	45 491
	20 largest firms .....	1 634	6 263 301	38.4	1 830 327	453 788	54 729
	50 largest firms .....	1 957	7 400 620	45.4	2 180 848	540 926	65 937

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NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
62151	Medical & diagnostic laboratories						
	<b>All firms</b> .....	<b>9 076</b>	<b>16 317 096</b>	<b>100.0</b>	<b>5 401 749</b>	<b>1 246 079</b>	<b>151 338</b>
	4 largest firms .....	1 016	4 593 660	28.2	1 351 260	337 997	41 001
	8 largest firms .....	1 391	5 292 393	32.4	1 506 368	373 658	45 491
	20 largest firms .....	1 634	6 263 301	38.4	1 830 327	453 788	54 729
	50 largest firms .....	1 957	7 400 620	45.4	2 180 848	540 926	65 937
621511	Medical laboratories						
	<b>All firms</b> .....	<b>4 655</b>	<b>10 443 452</b>	<b>100.0</b>	<b>3 519 456</b>	<b>835 582</b>	<b>107 474</b>
	4 largest firms .....	1 025	4 509 627	43.2	1 371 624	340 093	41 251
	8 largest firms .....	1 055	4 991 753	47.8	1 510 400	374 330	44 631
	20 largest firms .....	1 300	5 752 375	55.1	1 735 216	431 081	51 482
	50 largest firms .....	1 554	6 634 759	63.5	2 042 681	507 206	62 312
621512	Diagnostic imaging centers						
	<b>All firms</b> .....	<b>4 421</b>	<b>5 873 644</b>	<b>100.0</b>	<b>1 882 293</b>	<b>410 497</b>	<b>43 864</b>
	4 largest firms .....	92	600 398	10.2	112 881	26 834	3 089
	8 largest firms .....	292	815 832	13.9	163 654	40 247	5 140
	20 largest firms .....	377	1 165 889	19.8	275 665	65 386	7 492
	50 largest firms .....	528	1 664 968	28.3	452 441	104 057	10 500
6216	Home health care services						
	<b>All firms</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>100.0</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	4 largest firms .....	1 750	3 721 776	17.3	1 656 928	426 834	79 224
	8 largest firms .....	2 520	5 115 375	23.8	2 264 666	575 137	121 848
	20 largest firms .....	3 263	6 646 245	31.0	2 953 755	747 903	164 975
	50 largest firms .....	3 895	8 391 431	39.1	3 901 637	975 715	236 155
62161	Home health care services						
	<b>All firms</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>100.0</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	4 largest firms .....	1 750	3 721 776	17.3	1 656 928	426 834	79 224
	8 largest firms .....	2 520	5 115 375	23.8	2 264 666	575 137	121 848
	20 largest firms .....	3 263	6 646 245	31.0	2 953 755	747 903	164 975
	50 largest firms .....	3 895	8 391 431	39.1	3 901 637	975 715	236 155
621610	Home health care services						
	<b>All firms</b> .....	<b>16 315</b>	<b>21 474 024</b>	<b>100.0</b>	<b>10 940 964</b>	<b>2 635 670</b>	<b>681 505</b>
	4 largest firms .....	1 750	3 721 776	17.3	1 656 928	426 834	79 224
	8 largest firms .....	2 520	5 115 375	23.8	2 264 666	575 137	121 848
	20 largest firms .....	3 263	6 646 245	31.0	2 953 755	747 903	164 975
	50 largest firms .....	3 895	8 391 431	39.1	3 901 637	975 715	236 155
6219	Other ambulatory health care services						
	<b>All firms</b> .....	<b>4 468</b>	<b>6 521 189</b>	<b>100.0</b>	<b>2 474 625</b>	<b>590 387</b>	<b>118 219</b>
	4 largest firms .....	412	2 006 987	30.8	841 838	206 359	38 054
	8 largest firms .....	636	2 407 450	36.9	947 984	232 730	43 335
	20 largest firms .....	894	3 028 144	46.4	1 092 844	267 829	50 026
	50 largest firms .....	1 042	3 645 446	55.9	1 324 443	321 456	59 557
62191	Ambulance services						
	<b>All firms</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>100.0</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	4 largest firms .....	295	1 823 949	43.4	768 109	190 051	35 006
	8 largest firms .....	305	1 981 416	47.1	820 717	202 634	37 019
	20 largest firms .....	375	2 239 412	53.2	926 207	228 421	41 237
	50 largest firms .....	457	2 573 253	61.2	1 085 148	266 337	48 326
621910	Ambulance services						
	<b>All firms</b> .....	<b>2 453</b>	<b>4 206 729</b>	<b>100.0</b>	<b>1 803 333</b>	<b>432 260</b>	<b>90 054</b>
	4 largest firms .....	295	1 823 949	43.4	768 109	190 051	35 006
	8 largest firms .....	305	1 981 416	47.1	820 717	202 634	37 019
	20 largest firms .....	375	2 239 412	53.2	926 207	228 421	41 237
	50 largest firms .....	457	2 573 253	61.2	1 085 148	266 337	48 326
62199	All other ambulatory health care services						
	<b>All firms</b> .....	<b>2 015</b>	<b>2 314 460</b>	<b>100.0</b>	<b>671 292</b>	<b>158 127</b>	<b>28 165</b>
	4 largest firms .....	344	577 815	25.0	160 535	37 575	7 644
	8 largest firms .....	547	835 883	36.1	245 695	58 474	12 256
	20 largest firms .....	627	1 255 595	54.3	321 727	76 810	14 978
	50 largest firms .....	684	1 516 258	65.5	415 994	98 648	17 938
621991	Blood & organ banks						
	<b>All firms</b> .....	<b>504</b>	<b>1 017 082</b>	<b>100.0</b>	<b>242 944</b>	<b>58 832</b>	<b>10 266</b>
	4 largest firms .....	181	390 347	38.4	86 045	21 559	4 698
	8 largest firms .....	194	581 205	57.1	121 764	30 165	5 655
	20 largest firms .....	269	804 559	79.1	179 594	44 308	7 850
	50 largest firms .....	321	928 128	91.3	215 498	52 119	8 865

**Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
621999	All other miscellaneous ambulatory health care services						
	<b>All firms</b> .....	<b>1 511</b>	<b>1 297 378</b>	<b>100.0</b>	<b>428 348</b>	<b>99 295</b>	<b>17 899</b>
	4 largest firms .....	354	433 131	33.4	155 443	35 891	7 427
	8 largest firms .....	369	537 011	41.4	175 738	40 623	8 005
	20 largest firms .....	381	632 575	48.8	215 312	49 637	9 621
	50 largest firms .....	425	783 143	60.4	263 673	60 968	11 010
<b>622</b>	<b>Hospitals</b>						
	<b>All firms</b> .....	<b>1 345</b>	<b>40 146 379</b>	<b>100.0</b>	<b>13 885 808</b>	<b>3 407 896</b>	<b>511 584</b>
	4 largest firms .....	572	26 629 119	66.3	8 923 317	2 195 257	330 212
	8 largest firms .....	775	30 286 270	75.4	10 133 004	2 501 259	375 979
	20 largest firms .....	901	33 908 798	84.5	11 401 234	2 816 478	420 442
	50 largest firms .....	972	36 145 772	90.0	12 227 906	3 000 966	446 413
6221	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	4 largest firms .....	439	25 131 526	73.5	8 283 159	2 033 869	306 019
	8 largest firms .....	547	28 218 516	82.5	9 309 715	2 290 875	343 713
	20 largest firms .....	606	30 508 803	89.2	10 138 503	2 497 930	371 363
	50 largest firms .....	646	32 344 292	94.5	10 845 020	2 655 793	392 083
62211	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	4 largest firms .....	439	25 131 526	73.5	8 283 159	2 033 869	306 019
	8 largest firms .....	547	28 218 516	82.5	9 309 715	2 290 875	343 713
	20 largest firms .....	606	30 508 803	89.2	10 138 503	2 497 930	371 363
	50 largest firms .....	646	32 344 292	94.5	10 845 020	2 655 793	392 083
622110	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	4 largest firms .....	439	25 131 526	73.5	8 283 159	2 033 869	306 019
	8 largest firms .....	547	28 218 516	82.5	9 309 715	2 290 875	343 713
	20 largest firms .....	606	30 508 803	89.2	10 138 503	2 497 930	371 363
	50 largest firms .....	646	32 344 292	94.5	10 845 020	2 655 793	392 083
6221102	General medical & surgical hospitals (except government)						
	<b>All firms</b> .....	<b>792</b>	<b>34 212 503</b>	<b>100.0</b>	<b>11 570 213</b>	<b>2 835 294</b>	<b>421 257</b>
	4 largest firms .....	439	25 131 526	73.5	8 283 159	2 033 869	306 019
	8 largest firms .....	547	28 218 516	82.5	9 309 715	2 290 875	343 713
	20 largest firms .....	606	30 508 803	89.2	10 138 503	2 497 930	371 363
	50 largest firms .....	646	32 344 292	94.5	10 845 020	2 655 793	392 083
6222	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	4 largest firms .....	159	1 466 891	43.5	511 265	130 420	21 273
	8 largest firms .....	210	1 920 227	57.0	696 633	176 083	28 413
	20 largest firms .....	257	2 459 055	73.0	932 931	235 554	37 440
	50 largest firms .....	301	2 913 537	86.5	1 134 487	285 981	45 391
62221	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	4 largest firms .....	159	1 466 891	43.5	511 265	130 420	21 273
	8 largest firms .....	210	1 920 227	57.0	696 633	176 083	28 413
	20 largest firms .....	257	2 459 055	73.0	932 931	235 554	37 440
	50 largest firms .....	301	2 913 537	86.5	1 134 487	285 981	45 391
622210	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	4 largest firms .....	159	1 466 891	43.5	511 265	130 420	21 273
	8 largest firms .....	210	1 920 227	57.0	696 633	176 083	28 413
	20 largest firms .....	257	2 459 055	73.0	932 931	235 554	37 440
	50 largest firms .....	301	2 913 537	86.5	1 134 487	285 981	45 391
6222102	Psychiatric & substance abuse hospitals (except government)						
	<b>All firms</b> .....	<b>389</b>	<b>3 368 561</b>	<b>100.0</b>	<b>1 345 826</b>	<b>335 938</b>	<b>54 243</b>
	4 largest firms .....	159	1 466 891	43.5	511 265	130 420	21 273
	8 largest firms .....	210	1 920 227	57.0	696 633	176 083	28 413
	20 largest firms .....	257	2 459 055	73.0	932 931	235 554	37 440
	50 largest firms .....	301	2 913 537	86.5	1 134 487	285 981	45 391
6223	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>164</b>	<b>2 565 315</b>	<b>100.0</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	4 largest firms .....	98	1 856 176	72.4	693 937	174 187	26 119
	8 largest firms .....	106	2 031 277	79.2	763 618	189 910	28 010
	20 largest firms .....	119	2 293 931	89.4	867 128	213 494	31 860
	50 largest firms .....	150	2 533 720	98.8	958 044	233 768	35 460

**Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
62231	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>164</b>	<b>2 565 315</b>	<b>100.0</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	4 largest firms .....	98	1 856 176	72.4	693 937	174 187	26 119
	8 largest firms .....	106	2 031 277	79.2	763 618	189 910	28 010
	20 largest firms .....	119	2 293 931	89.4	867 128	213 494	31 860
	50 largest firms .....	150	2 533 720	98.8	958 044	233 768	35 460
622310	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>164</b>	<b>2 565 315</b>	<b>100.0</b>	<b>969 769</b>	<b>236 664</b>	<b>36 084</b>
	4 largest firms .....	98	1 856 176	72.4	693 937	174 187	26 119
	8 largest firms .....	106	2 031 277	79.2	763 618	189 910	28 010
	20 largest firms .....	119	2 293 931	89.4	867 128	213 494	31 860
	50 largest firms .....	150	2 533 720	98.8	958 044	233 768	35 460
<b>623</b>	<b>Nursing &amp; residential care facilities</b>						
	<b>All firms</b> .....	<b>32 833</b>	<b>55 844 395</b>	<b>100.0</b>	<b>24 625 546</b>	<b>5 869 612</b>	<b>1 484 845</b>
	4 largest firms .....	1 629	7 408 598	13.3	3 654 493	899 993	174 535
	8 largest firms .....	2 305	11 114 191	19.9	5 140 761	1 261 003	255 105
	20 largest firms .....	3 411	16 091 862	28.8	7 135 225	1 724 133	378 124
	50 largest firms .....	4 605	19 535 651	35.0	8 573 503	2 073 752	470 450
6231	Nursing care facilities						
	<b>All firms</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>100.0</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	4 largest firms .....	1 578	7 294 512	16.4	3 604 307	887 153	171 699
	8 largest firms .....	2 247	10 892 059	24.5	5 073 390	1 239 846	253 600
	20 largest firms .....	3 211	15 466 593	34.8	6 924 008	1 676 301	363 556
	50 largest firms .....	4 012	18 553 149	41.7	8 204 344	1 988 250	441 873
62311	Nursing care facilities						
	<b>All firms</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>100.0</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	4 largest firms .....	1 578	7 294 512	16.4	3 604 307	887 153	171 699
	8 largest firms .....	2 247	10 892 059	24.5	5 073 390	1 239 846	253 600
	20 largest firms .....	3 211	15 466 593	34.8	6 924 008	1 676 301	363 556
	50 largest firms .....	4 012	18 553 149	41.7	8 204 344	1 988 250	441 873
623110	Nursing care facilities						
	<b>All firms</b> .....	<b>12 517</b>	<b>44 485 246</b>	<b>100.0</b>	<b>20 193 176</b>	<b>4 843 055</b>	<b>1 160 523</b>
	4 largest firms .....	1 578	7 294 512	16.4	3 604 307	887 153	171 699
	8 largest firms .....	2 247	10 892 059	24.5	5 073 390	1 239 846	253 600
	20 largest firms .....	3 211	15 466 593	34.8	6 924 008	1 676 301	363 556
	50 largest firms .....	4 012	18 553 149	41.7	8 204 344	1 988 250	441 873
6232	Residential mental retardation/health & substance abuse facility						
	<b>All firms</b> .....	<b>7 293</b>	<b>3 620 385</b>	<b>100.0</b>	<b>1 617 705</b>	<b>375 805</b>	<b>109 932</b>
	4 largest firms .....	525	318 266	8.8	143 622	33 423	9 591
	8 largest firms .....	716	445 164	12.3	188 414	44 340	12 449
	20 largest firms .....	871	654 923	18.1	282 833	66 277	17 977
	50 largest firms .....	1 298	966 237	26.7	426 087	99 631	25 959
62321	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>5 411</b>	<b>2 507 066</b>	<b>100.0</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	4 largest firms .....	607	299 884	12.0	126 441	29 003	9 269
	8 largest firms .....	700	384 592	15.3	160 499	36 927	11 657
	20 largest firms .....	918	556 759	22.2	238 414	54 552	16 404
	50 largest firms .....	1 430	802 696	32.0	358 035	82 182	23 727
623210	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>5 411</b>	<b>2 507 066</b>	<b>100.0</b>	<b>1 156 965</b>	<b>268 166</b>	<b>82 447</b>
	4 largest firms .....	607	299 884	12.0	126 441	29 003	9 269
	8 largest firms .....	700	384 592	15.3	160 499	36 927	11 657
	20 largest firms .....	918	556 759	22.2	238 414	54 552	16 404
	50 largest firms .....	1 430	802 696	32.0	358 035	82 182	23 727
62322	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 882</b>	<b>1 113 319</b>	<b>100.0</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	4 largest firms .....	36	128 938	11.6	60 188	15 102	2 845
	8 largest firms .....	41	182 559	16.4	86 271	21 337	3 848
	20 largest firms .....	104	292 091	26.2	129 188	31 408	6 029
	50 largest firms .....	162	462 444	41.5	198 695	45 839	9 135
623220	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>1 882</b>	<b>1 113 319</b>	<b>100.0</b>	<b>460 740</b>	<b>107 639</b>	<b>27 485</b>
	4 largest firms .....	36	128 938	11.6	60 188	15 102	2 845
	8 largest firms .....	41	182 559	16.4	86 271	21 337	3 848
	20 largest firms .....	104	292 091	26.2	129 188	31 408	6 029
	50 largest firms .....	162	462 444	41.5	198 695	45 839	9 135
6233	Community care facilities for the elderly						

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NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
6233	Community care facilities for the elderly—Con.						
	<b>All firms</b> .....	<b>11 637</b>	<b>7 087 953</b>	<b>100.0</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	4 largest firms .....	176	734 982	10.4	227 689	51 597	17 373
	8 largest firms .....	303	946 191	13.3	291 711	64 601	21 371
	20 largest firms .....	421	1 368 279	19.3	454 848	104 749	31 296
	50 largest firms .....	639	1 914 767	27.0	635 312	149 228	43 474
62331	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>11 637</b>	<b>7 087 953</b>	<b>100.0</b>	<b>2 533 198</b>	<b>583 811</b>	<b>196 067</b>
	4 largest firms .....	176	734 982	10.4	227 689	51 597	17 373
	8 largest firms .....	303	946 191	13.3	291 711	64 601	21 371
	20 largest firms .....	421	1 368 279	19.3	454 848	104 749	31 296
	50 largest firms .....	639	1 914 767	27.0	635 312	149 228	43 474
623311	Continuing care retirement communities						
	<b>All firms</b> .....	<b>1 713</b>	<b>2 540 584</b>	<b>100.0</b>	<b>1 008 636</b>	<b>236 844</b>	<b>69 733</b>
	4 largest firms .....	127	246 134	9.7	79 541	18 200	5 854
	8 largest firms .....	169	390 058	15.4	138 640	31 782	9 015
	20 largest firms .....	279	686 886	27.0	249 485	58 859	16 173
	50 largest firms .....	356	1 062 079	41.8	387 485	90 595	24 341
623312	Homes for the elderly						
	<b>All firms</b> .....	<b>9 924</b>	<b>4 547 369</b>	<b>100.0</b>	<b>1 524 562</b>	<b>346 967</b>	<b>126 334</b>
	4 largest firms .....	154	625 712	13.8	187 289	41 709	13 709
	8 largest firms .....	201	748 929	16.5	234 600	53 836	16 536
	20 largest firms .....	284	965 785	21.2	290 936	67 758	21 545
	50 largest firms .....	518	1 258 053	27.7	397 264	91 537	28 861
6239	Other residential care facilities						
	<b>All firms</b> .....	<b>1 386</b>	<b>650 811</b>	<b>100.0</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	4 largest firms .....	67	150 993	23.2	73 788	16 414	3 875
	8 largest firms .....	85	193 477	29.7	89 856	21 143	5 000
	20 largest firms .....	126	271 529	41.7	123 821	29 730	6 791
	50 largest firms .....	189	367 651	56.5	167 279	40 009	9 227
62399	Other residential care facilities						
	<b>All firms</b> .....	<b>1 386</b>	<b>650 811</b>	<b>100.0</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	4 largest firms .....	67	150 993	23.2	73 788	16 414	3 875
	8 largest firms .....	85	193 477	29.7	89 856	21 143	5 000
	20 largest firms .....	126	271 529	41.7	123 821	29 730	6 791
	50 largest firms .....	189	367 651	56.5	167 279	40 009	9 227
623990	Other residential care facilities						
	<b>All firms</b> .....	<b>1 386</b>	<b>650 811</b>	<b>100.0</b>	<b>281 467</b>	<b>66 941</b>	<b>18 323</b>
	4 largest firms .....	67	150 993	23.2	73 788	16 414	3 875
	8 largest firms .....	85	193 477	29.7	89 856	21 143	5 000
	20 largest firms .....	126	271 529	41.7	123 821	29 730	6 791
	50 largest firms .....	189	367 651	56.5	167 279	40 009	9 227
<b>624</b>	<b>Social assistance</b>						
	<b>All firms</b> .....	<b>56 691</b>	<b>12 599 112</b>	<b>100.0</b>	<b>5 765 673</b>	<b>1 342 968</b>	<b>491 060</b>
	4 largest firms .....	2 759	1 356 460	10.8	573 108	151 138	54 099
	8 largest firms .....	3 436	1 733 306	13.8	752 207	192 743	70 613
	20 largest firms .....	3 807	2 217 207	17.6	960 535	244 122	81 454
	50 largest firms .....	4 359	2 661 382	21.1	1 176 922	293 221	97 059
6241	Individual & family services						
	<b>All firms</b> .....	<b>9 843</b>	<b>2 636 231</b>	<b>100.0</b>	<b>1 112 505</b>	<b>245 447</b>	<b>68 772</b>
	4 largest firms .....	39	161 883	6.1	45 629	11 418	1 393
	8 largest firms .....	56	231 644	8.8	69 657	16 934	2 853
	20 largest firms .....	128	375 646	14.2	147 613	31 179	7 232
	50 largest firms .....	302	590 631	22.4	252 181	56 206	13 821
62411	Child & youth services						
	<b>All firms</b> .....	<b>1 648</b>	<b>539 369</b>	<b>100.0</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	4 largest firms .....	23	74 583	13.8	21 743	5 056	835
	8 largest firms .....	64	113 506	21.0	39 989	7 891	1 524
	20 largest firms .....	103	164 547	30.5	61 152	13 067	2 461
	50 largest firms .....	150	233 434	43.3	87 049	19 094	3 607
624110	Child & youth services						
	<b>All firms</b> .....	<b>1 648</b>	<b>539 369</b>	<b>100.0</b>	<b>210 096</b>	<b>45 310</b>	<b>11 510</b>
	4 largest firms .....	23	74 583	13.8	21 743	5 056	835
	8 largest firms .....	64	113 506	21.0	39 989	7 891	1 524
	20 largest firms .....	103	164 547	30.5	61 152	13 067	2 461
	50 largest firms .....	150	233 434	43.3	87 049	19 094	3 607

**Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
62412	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>2 976</b>	<b>807 258</b>	<b>100.0</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	4 largest firms .....	38	52 785	6.5	29 760	6 252	3 337
	8 largest firms .....	71	89 262	11.1	46 367	10 903	4 918
	20 largest firms .....	145	160 362	19.9	83 972	19 696	8 003
	50 largest firms .....	243	259 482	32.1	137 345	31 104	11 132
624120	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>2 976</b>	<b>807 258</b>	<b>100.0</b>	<b>394 160</b>	<b>86 355</b>	<b>32 186</b>
	4 largest firms .....	38	52 785	6.5	29 760	6 252	3 337
	8 largest firms .....	71	89 262	11.1	46 367	10 903	4 918
	20 largest firms .....	145	160 362	19.9	83 972	19 696	8 003
	50 largest firms .....	243	259 482	32.1	137 345	31 104	11 132
62419	Other individual & family services						
	<b>All firms</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>100.0</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	4 largest firms .....	8	140 611	10.9	40 232	10 001	1 538
	8 largest firms .....	16	188 653	14.6	71 193	15 779	2 336
	20 largest firms .....	68	283 186	22.0	113 266	24 841	3 750
	50 largest firms .....	199	391 298	30.3	161 254	35 436	5 975
624190	Other individual & family services						
	<b>All firms</b> .....	<b>5 219</b>	<b>1 289 604</b>	<b>100.0</b>	<b>508 249</b>	<b>113 782</b>	<b>25 076</b>
	4 largest firms .....	8	140 611	10.9	40 232	10 001	1 538
	8 largest firms .....	16	188 653	14.6	71 193	15 779	2 336
	20 largest firms .....	68	283 186	22.0	113 266	24 841	3 750
	50 largest firms .....	199	391 298	30.3	161 254	35 436	5 975
6242	Community food & housing/emergency & other relief services						
	<b>All firms</b> .....	<b>344</b>	<b>111 986</b>	<b>100.0</b>	<b>29 042</b>	<b>6 373</b>	<b>1 553</b>
	4 largest firms .....	4	25 757	23.0	4 318	803	94
	8 largest firms .....	9	34 908	31.2	6 235	1 324	196
	20 largest firms .....	22	55 581	49.6	12 060	2 786	465
	50 largest firms .....	59	75 791	67.7	17 476	3 923	747
62421	Community food services						
	<b>All firms</b> .....	<b>95</b>	<b>17 984</b>	<b>100.0</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	4 largest firms .....	4	6 174	34.3	1 037	247	89
	8 largest firms .....	9	8 112	45.1	1 622	389	139
	20 largest firms .....	21	12 558	69.8	2 844	641	251
	50 largest firms .....	51	16 408	91.2	3 625	809	307
624210	Community food services						
	<b>All firms</b> .....	<b>95</b>	<b>17 984</b>	<b>100.0</b>	<b>4 063</b>	<b>869</b>	<b>351</b>
	4 largest firms .....	4	6 174	34.3	1 037	247	89
	8 largest firms .....	9	8 112	45.1	1 622	389	139
	20 largest firms .....	21	12 558	69.8	2 844	641	251
	50 largest firms .....	51	16 408	91.2	3 625	809	307
62422	Community housing services						
	<b>All firms</b> .....	<b>167</b>	<b>74 092</b>	<b>100.0</b>	<b>20 845</b>	<b>4 764</b>	<b>962</b>
	4 largest firms .....	4	25 757	34.8	4 318	803	94
	8 largest firms .....	9	34 331	46.3	7 101	1 598	197
	20 largest firms .....	22	50 832	68.6	12 158	2 819	450
	50 largest firms .....	58	64 202	86.7	17 308	3 935	700
624221	Temporary shelters						
	<b>All firms</b> .....	<b>58</b>	<b>34 534</b>	<b>100.0</b>	<b>10 554</b>	<b>2 436</b>	<b>490</b>
	4 largest firms .....	5	17 020	49.3	4 646	1 098	113
	8 largest firms .....	9	23 424	67.8	6 217	1 457	187
	20 largest firms .....	25	30 405	88.0	8 979	2 071	330
	50 largest firms .....	55	34 499	99.9	10 529	2 429	487
624229	Other community housing services						
	<b>All firms</b> .....	<b>109</b>	<b>39 558</b>	<b>100.0</b>	<b>10 291</b>	<b>2 328</b>	<b>472</b>
	4 largest firms .....	4	17 301	43.7	1 877	335	51
	8 largest firms .....	9	24 023	60.7	4 836	1 111	214
	20 largest firms .....	23	30 499	77.1	6 949	1 520	300
	50 largest firms .....	53	36 519	92.3	9 121	2 062	398
62423	Emergency & other relief services						
	<b>All firms</b> .....	<b>82</b>	<b>19 910</b>	<b>100.0</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	4 largest firms .....	4	5 228	26.3	510	63	16
	8 largest firms .....	8	8 266	41.5	1 056	130	38
	20 largest firms .....	20	13 977	70.2	2 459	397	120
	50 largest firms .....	50	18 555	93.2	3 737	668	205

**Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
624230	Emergency & other relief services						
	<b>All firms</b> .....	<b>82</b>	<b>19 910</b>	<b>100.0</b>	<b>4 134</b>	<b>740</b>	<b>240</b>
	4 largest firms .....	4	5 228	26.3	510	63	16
	8 largest firms .....	8	8 266	41.5	1 056	130	38
	20 largest firms .....	20	13 977	70.2	2 459	397	120
	50 largest firms .....	50	18 555	93.2	3 737	668	205
6243	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>100.0</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	4 largest firms .....	60	419 080	29.3	183 635	44 856	8 940
	8 largest firms .....	182	500 909	35.0	224 798	54 650	10 533
	20 largest firms .....	325	621 835	43.4	289 587	70 085	13 645
	50 largest firms .....	459	750 483	52.4	353 528	83 607	16 281
62431	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>100.0</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	4 largest firms .....	60	419 080	29.3	183 635	44 856	8 940
	8 largest firms .....	182	500 909	35.0	224 798	54 650	10 533
	20 largest firms .....	325	621 835	43.4	289 587	70 085	13 645
	50 largest firms .....	459	750 483	52.4	353 528	83 607	16 281
624310	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>2 549</b>	<b>1 432 269</b>	<b>100.0</b>	<b>675 684</b>	<b>157 942</b>	<b>32 004</b>
	4 largest firms .....	60	419 080	29.3	183 635	44 856	8 940
	8 largest firms .....	182	500 909	35.0	224 798	54 650	10 533
	20 largest firms .....	325	621 835	43.4	289 587	70 085	13 645
	50 largest firms .....	459	750 483	52.4	353 528	83 607	16 281
6244	Child day care services						
	<b>All firms</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>100.0</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	4 largest firms .....	2 991	1 253 999	14.9	529 534	139 772	56 268
	8 largest firms .....	3 529	1 546 333	18.4	686 427	177 390	68 606
	20 largest firms .....	3 936	1 738 908	20.7	775 538	199 143	77 768
	50 largest firms .....	4 218	1 930 150	22.9	862 519	219 250	84 253
62441	Child day care services						
	<b>All firms</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>100.0</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	4 largest firms .....	2 991	1 253 999	14.9	529 534	139 772	56 268
	8 largest firms .....	3 529	1 546 333	18.4	686 427	177 390	68 606
	20 largest firms .....	3 936	1 738 908	20.7	775 538	199 143	77 768
	50 largest firms .....	4 218	1 930 150	22.9	862 519	219 250	84 253
624410	Child day care services						
	<b>All firms</b> .....	<b>43 955</b>	<b>8 418 626</b>	<b>100.0</b>	<b>3 948 442</b>	<b>933 206</b>	<b>388 731</b>
	4 largest firms .....	2 991	1 253 999	14.9	529 534	139 772	56 268
	8 largest firms .....	3 529	1 546 333	18.4	686 427	177 390	68 606
	20 largest firms .....	3 936	1 738 908	20.7	775 538	199 143	77 768
	50 largest firms .....	4 218	1 930 150	22.9	862 519	219 250	84 253

**Table 3b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>						
	<b>All firms</b> .....	<b>114 784</b>	<b>466 451 794</b>	<b>100.0</b>	<b>195 949 352</b>	<b>47 859 474</b>	<b>7 329 811</b>
	4 largest firms .....	545	20 082 522	4.3	5 438 008	1 324 573	169 832
	8 largest firms .....	720	29 800 431	6.4	9 575 858	2 339 468	283 053
	20 largest firms .....	1 131	48 671 867	10.4	16 936 562	4 185 264	529 335
	50 largest firms .....	1 563	78 442 207	16.8	28 678 240	7 005 796	880 950
<b>621</b>	<b>Ambulatory health care services</b>						
	<b>All firms</b> .....	<b>15 181</b>	<b>45 428 453</b>	<b>100.0</b>	<b>17 884 218</b>	<b>4 393 734</b>	<b>669 335</b>
	4 largest firms .....	352	11 677 243	25.7	2 151 685	535 644	51 986
	8 largest firms .....	514	13 515 719	29.8	2 830 721	710 312	68 086
	20 largest firms .....	745	16 520 418	36.4	3 978 315	995 645	94 242
	50 largest firms .....	1 008	19 846 567	43.7	5 212 865	1 301 253	124 441
6214	Outpatient care centers						
	<b>All firms</b> .....	<b>9 940</b>	<b>31 561 321</b>	<b>100.0</b>	<b>11 157 881</b>	<b>2 742 077</b>	<b>346 501</b>
	4 largest firms .....	365	11 543 750	36.6	2 156 715	543 118	50 333
	8 largest firms .....	494	13 017 629	41.2	2 582 068	646 771	60 358
	20 largest firms .....	716	15 827 340	50.1	3 734 168	929 324	85 857
	50 largest firms .....	966	18 707 770	59.3	4 854 826	1 210 986	112 221
62141	Family planning centers						
	<b>All firms</b> .....	<b>1 390</b>	<b>668 027</b>	<b>100.0</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	4 largest firms .....	20	104 043	15.6	39 886	9 756	1 155
	8 largest firms .....	114	160 813	24.1	66 714	16 151	2 542
	20 largest firms .....	295	257 932	38.6	107 634	26 364	4 565
	50 largest firms .....	463	385 718	57.7	162 833	40 013	6 952
621410	Family planning centers						
	<b>All firms</b> .....	<b>1 390</b>	<b>668 027</b>	<b>100.0</b>	<b>296 105</b>	<b>71 943</b>	<b>14 100</b>
	4 largest firms .....	20	104 043	15.6	39 886	9 756	1 155
	8 largest firms .....	114	160 813	24.1	66 714	16 151	2 542
	20 largest firms .....	295	257 932	38.6	107 634	26 364	4 565
	50 largest firms .....	463	385 718	57.7	162 833	40 013	6 952
62142	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>3 646</b>	<b>4 714 846</b>	<b>100.0</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	4 largest firms .....	34	298 035	6.3	83 531	19 477	3 506
	8 largest firms .....	104	425 331	9.0	141 413	33 108	5 695
	20 largest firms .....	191	703 513	14.9	251 257	58 124	10 064
	50 largest firms .....	350	1 166 270	24.7	479 535	112 406	19 116
621420	Outpatient mental health & substance abuse centers						
	<b>All firms</b> .....	<b>3 646</b>	<b>4 714 846</b>	<b>100.0</b>	<b>2 419 060</b>	<b>579 850</b>	<b>102 096</b>
	4 largest firms .....	34	298 035	6.3	83 531	19 477	3 506
	8 largest firms .....	104	425 331	9.0	141 413	33 108	5 695
	20 largest firms .....	191	703 513	14.9	251 257	58 124	10 064
	50 largest firms .....	350	1 166 270	24.7	479 535	112 406	19 116
62149	Other outpatient care centers						
	<b>All firms</b> .....	<b>4 904</b>	<b>26 178 448</b>	<b>100.0</b>	<b>8 442 716</b>	<b>2 090 284</b>	<b>230 305</b>
	4 largest firms .....	365	11 543 750	44.1	2 156 715	543 118	50 333
	8 largest firms .....	476	13 000 830	49.7	2 670 759	669 161	59 848
	20 largest firms .....	707	15 781 317	60.3	3 715 730	925 025	85 333
	50 largest firms .....	912	18 542 293	70.8	4 794 459	1 198 636	109 236
621491	HMO medical centers						
	<b>All firms</b> .....	<b>510</b>	<b>12 289 824</b>	<b>100.0</b>	<b>1 985 165</b>	<b>517 887</b>	<b>47 218</b>
	4 largest firms .....	379	10 658 210	86.7	1 601 774	421 018	38 367
	8 largest firms .....	482	11 703 616	95.2	1 839 999	480 596	43 677
	20 largest firms .....	510	12 289 824	100.0	1 985 165	517 887	47 218
	50 largest firms .....	510	12 289 824	100.0	1 985 165	517 887	47 218
621492	Kidney dialysis centers						
	<b>All firms</b> .....	<b>261</b>	<b>583 703</b>	<b>100.0</b>	<b>193 376</b>	<b>46 942</b>	<b>6 638</b>
	4 largest firms .....	153	360 805	61.8	114 663	26 662	3 937
	8 largest firms .....	189	423 750	72.6	137 859	32 569	4 693
	20 largest firms .....	218	511 102	87.6	167 964	39 909	5 671
	50 largest firms .....	261	583 703	100.0	193 376	46 942	6 638
621493	Freestanding ambulatory surgical & emergency centers						
	<b>All firms</b> .....	<b>313</b>	<b>672 979</b>	<b>100.0</b>	<b>261 599</b>	<b>61 643</b>	<b>8 121</b>
	4 largest firms .....	21	128 117	19.0	50 219	11 495	1 392
	8 largest firms .....	29	186 559	27.7	65 467	15 164	1 840
	20 largest firms .....	75	315 071	46.8	119 325	28 458	3 301
	50 largest firms .....	143	481 531	71.6	182 656	42 618	5 306
621498	All other outpatient care centers						
	<b>All firms</b> .....	<b>3 820</b>	<b>12 631 942</b>	<b>100.0</b>	<b>6 002 576</b>	<b>1 463 812</b>	<b>168 328</b>
	4 largest firms .....	31	2 144 358	17.0	1 092 437	255 401	23 217
	8 largest firms .....	48	3 114 651	24.7	1 386 834	320 096	30 496
	20 largest firms .....	130	4 863 455	38.5	2 184 886	523 899	46 766
	50 largest firms .....	305	6 627 000	52.5	2 976 808	722 152	64 965

**Table 3b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>621</b>	<b>Ambulatory health care services—Con.</b>						
6216	Home health care services						
	<b>All firms</b> .....	<b>3 375</b>	<b>10 104 243</b>	<b>100.0</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	4 largest firms .....	47	918 902	9.1	353 787	88 602	11 501
	8 largest firms .....	93	1 199 185	11.9	457 654	115 488	15 998
	20 largest firms .....	177	1 785 214	17.7	747 464	183 812	27 336
	50 largest firms .....	339	2 823 007	27.9	1 303 089	326 217	52 952
62161	Home health care services						
	<b>All firms</b> .....	<b>3 375</b>	<b>10 104 243</b>	<b>100.0</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	4 largest firms .....	47	918 902	9.1	353 787	88 602	11 501
	8 largest firms .....	93	1 199 185	11.9	457 654	115 488	15 998
	20 largest firms .....	177	1 785 214	17.7	747 464	183 812	27 336
	50 largest firms .....	339	2 823 007	27.9	1 303 089	326 217	52 952
621610	Home health care services						
	<b>All firms</b> .....	<b>3 375</b>	<b>10 104 243</b>	<b>100.0</b>	<b>5 426 172</b>	<b>1 334 305</b>	<b>267 484</b>
	4 largest firms .....	47	918 902	9.1	353 787	88 602	11 501
	8 largest firms .....	93	1 199 185	11.9	457 654	115 488	15 998
	20 largest firms .....	177	1 785 214	17.7	747 464	183 812	27 336
	50 largest firms .....	339	2 823 007	27.9	1 303 089	326 217	52 952
6219	Other ambulatory health care services						
	<b>All firms</b> .....	<b>1 866</b>	<b>3 762 889</b>	<b>100.0</b>	<b>1 300 165</b>	<b>317 352</b>	<b>55 350</b>
	4 largest firms .....	33	494 885	13.2	133 256	31 857	3 957
	8 largest firms .....	44	732 970	19.5	218 525	53 721	6 837
	20 largest firms .....	183	1 224 513	32.5	389 601	99 079	12 800
	50 largest firms .....	320	1 938 375	51.5	634 035	157 609	22 064
62191	Ambulance services						
	<b>All firms</b> .....	<b>1 032</b>	<b>820 674</b>	<b>100.0</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	4 largest firms .....	9	114 949	14.0	31 254	6 910	1 574
	8 largest firms .....	27	184 041	22.4	64 073	14 975	3 255
	20 largest firms .....	52	292 475	35.6	103 315	25 056	4 933
	50 largest firms .....	123	430 348	52.4	160 636	38 753	7 443
621910	Ambulance services						
	<b>All firms</b> .....	<b>1 032</b>	<b>820 674</b>	<b>100.0</b>	<b>319 570</b>	<b>76 268</b>	<b>21 172</b>
	4 largest firms .....	9	114 949	14.0	31 254	6 910	1 574
	8 largest firms .....	27	184 041	22.4	64 073	14 975	3 255
	20 largest firms .....	52	292 475	35.6	103 315	25 056	4 933
	50 largest firms .....	123	430 348	52.4	160 636	38 753	7 443
62199	All other ambulatory health care services						
	<b>All firms</b> .....	<b>834</b>	<b>2 942 215</b>	<b>100.0</b>	<b>980 595</b>	<b>241 084</b>	<b>34 178</b>
	4 largest firms .....	33	494 885	16.8	133 256	31 857	3 957
	8 largest firms .....	44	732 970	24.9	218 525	53 721	6 837
	20 largest firms .....	183	1 224 513	41.6	389 601	99 079	12 800
	50 largest firms .....	317	1 887 993	64.2	618 929	154 188	20 966
621991	Blood & organ banks						
	<b>All firms</b> .....	<b>726</b>	<b>2 851 025</b>	<b>100.0</b>	<b>943 507</b>	<b>232 177</b>	<b>32 731</b>
	4 largest firms .....	33	494 885	17.4	133 256	31 857	3 957
	8 largest firms .....	44	732 970	25.7	218 525	53 721	6 837
	20 largest firms .....	183	1 224 513	42.9	389 601	99 079	12 800
	50 largest firms .....	325	1 881 784	66.0	615 733	153 311	20 824
621999	All other miscellaneous ambulatory health care services						
	<b>All firms</b> .....	<b>108</b>	<b>91 190</b>	<b>100.0</b>	<b>37 088</b>	<b>8 907</b>	<b>1 447</b>
	4 largest firms .....	8	46 639	51.1	18 080	4 338	672
	8 largest firms .....	12	57 167	62.7	23 627	5 620	819
	20 largest firms .....	24	71 686	78.6	28 950	7 035	1 085
	50 largest firms .....	56	86 304	94.6	34 898	8 381	1 312
<b>622</b>	<b>Hospitals</b>						
	<b>All firms</b> .....	<b>5 340</b>	<b>339 031 933</b>	<b>100.0</b>	<b>141 909 969</b>	<b>34 813 427</b>	<b>4 421 454</b>
	4 largest firms .....	141	13 558 718	4.0	5 385 050	1 298 047	172 400
	8 largest firms .....	233	21 202 355	6.3	8 502 184	2 068 670	264 428
	20 largest firms .....	379	37 846 094	11.2	14 895 043	3 662 956	469 360
	50 largest firms .....	591	65 645 468	19.4	25 841 949	6 279 552	788 120
6221	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>100.0</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	4 largest firms .....	130	13 271 947	4.1	5 249 036	1 267 273	167 974
	8 largest firms .....	210	20 877 683	6.5	8 320 889	2 030 772	253 685
	20 largest firms .....	355	37 289 105	11.7	14 603 546	3 594 279	460 215
	50 largest firms .....	558	64 982 798	20.3	25 501 389	6 199 091	777 137

**Table 3b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
62211	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>100.0</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	4 largest firms .....	130	13 271 947	4.1	5 249 036	1 267 273	167 974
	8 largest firms .....	210	20 877 683	6.5	8 320 889	2 030 772	253 685
	20 largest firms .....	355	37 289 105	11.7	14 603 546	3 594 279	460 215
	50 largest firms .....	558	64 982 798	20.3	25 501 389	6 199 091	777 137
622110	General medical & surgical hospitals						
	<b>All firms</b> .....	<b>4 695</b>	<b>319 920 383</b>	<b>100.0</b>	<b>131 053 557</b>	<b>32 097 670</b>	<b>4 105 334</b>
	4 largest firms .....	130	13 271 947	4.1	5 249 036	1 267 273	167 974
	8 largest firms .....	210	20 877 683	6.5	8 320 889	2 030 772	253 685
	20 largest firms .....	355	37 289 105	11.7	14 603 546	3 594 279	460 215
	50 largest firms .....	558	64 982 798	20.3	25 501 389	6 199 091	777 137
6221101	General medical & surgical hospitals, government						
	<b>All firms</b> .....	<b>1 591</b>	<b>77 024 061</b>	<b>100.0</b>	<b>34 435 423</b>	<b>8 502 567</b>	<b>995 310</b>
	4 largest firms .....	22	6 497 636	8.4	2 211 166	503 605	64 023
	8 largest firms .....	30	9 124 756	11.8	3 286 875	773 560	90 725
	20 largest firms .....	44	15 040 558	19.5	5 581 258	1 319 938	155 212
	50 largest firms .....	77	24 864 853	32.3	9 817 454	2 365 565	268 872
6221102	General medical & surgical hospitals (except government)						
	<b>All firms</b> .....	<b>3 104</b>	<b>242 896 322</b>	<b>100.0</b>	<b>96 618 134</b>	<b>23 595 103</b>	<b>3 110 024</b>
	4 largest firms .....	144	12 161 802	5.0	4 920 644	1 224 863	153 204
	8 largest firms .....	214	19 034 775	7.8	7 532 692	1 869 211	234 172
	20 largest firms .....	338	34 868 916	14.4	13 759 946	3 418 139	429 914
	50 largest firms .....	551	61 299 976	25.2	24 467 252	5 990 848	752 923
6222	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>412</b>	<b>10 688 543</b>	<b>100.0</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	4 largest firms .....	5	589 081	5.5	343 727	83 838	7 637
	8 largest firms .....	9	1 005 659	9.4	568 783	140 507	13 804
	20 largest firms .....	23	2 123 182	19.9	1 291 765	313 980	31 720
	50 largest firms .....	54	4 102 833	38.4	2 694 335	663 208	65 687
62221	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>412</b>	<b>10 688 543</b>	<b>100.0</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	4 largest firms .....	5	589 081	5.5	343 727	83 838	7 637
	8 largest firms .....	9	1 005 659	9.4	568 783	140 507	13 804
	20 largest firms .....	23	2 123 182	19.9	1 291 765	313 980	31 720
	50 largest firms .....	54	4 102 833	38.4	2 694 335	663 208	65 687
622210	Psychiatric & substance abuse hospitals						
	<b>All firms</b> .....	<b>412</b>	<b>10 688 543</b>	<b>100.0</b>	<b>6 982 534</b>	<b>1 739 951</b>	<b>201 014</b>
	4 largest firms .....	5	589 081	5.5	343 727	83 838	7 637
	8 largest firms .....	9	1 005 659	9.4	568 783	140 507	13 804
	20 largest firms .....	23	2 123 182	19.9	1 291 765	313 980	31 720
	50 largest firms .....	54	4 102 833	38.4	2 694 335	663 208	65 687
6222101	Psychiatric & substance abuse hospitals, government						
	<b>All firms</b> .....	<b>262</b>	<b>8 849 818</b>	<b>100.0</b>	<b>6 009 314</b>	<b>1 504 071</b>	<b>167 045</b>
	4 largest firms .....	5	589 081	6.7	343 727	83 838	7 637
	8 largest firms .....	9	1 005 659	11.4	568 783	140 507	13 804
	20 largest firms .....	23	2 121 196	24.0	1 300 406	316 651	33 034
	50 largest firms .....	53	4 029 640	45.5	2 691 761	666 869	66 982
6222102	Psychiatric & substance abuse hospitals (except government)						
	<b>All firms</b> .....	<b>150</b>	<b>1 838 725</b>	<b>100.0</b>	<b>973 220</b>	<b>235 880</b>	<b>33 969</b>
	4 largest firms .....	4	271 108	14.7	129 152	30 984	3 554
	8 largest firms .....	8	442 056	24.0	242 000	54 409	6 911
	20 largest firms .....	23	766 638	41.7	417 280	98 798	12 587
	50 largest firms .....	57	1 252 052	68.1	661 201	159 885	21 896
6223	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>233</b>	<b>8 423 007</b>	<b>100.0</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	4 largest firms .....	21	1 564 935	18.6	665 147	189 775	15 882
	8 largest firms .....	27	2 336 588	27.7	964 555	263 284	23 869
	20 largest firms .....	39	3 864 965	45.9	1 670 561	443 612	44 750
	50 largest firms .....	73	5 666 629	67.3	2 515 193	650 232	69 053
62231	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>233</b>	<b>8 423 007</b>	<b>100.0</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	4 largest firms .....	21	1 564 935	18.6	665 147	189 775	15 882
	8 largest firms .....	27	2 336 588	27.7	964 555	263 284	23 869
	20 largest firms .....	39	3 864 965	45.9	1 670 561	443 612	44 750
	50 largest firms .....	73	5 666 629	67.3	2 515 193	650 232	69 053

**Table 3b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

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			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>622</b>	<b>Hospitals—Con.</b>						
622310	Specialty (except psychiatric & substance abuse) hospitals						
	<b>All firms</b> .....	<b>233</b>	<b>8 423 007</b>	<b>100.0</b>	<b>3 873 878</b>	<b>975 806</b>	<b>115 106</b>
	4 largest firms .....	21	1 564 935	18.6	665 147	189 775	15 882
	8 largest firms .....	27	2 336 588	27.7	964 555	263 284	23 869
	20 largest firms .....	39	3 864 965	45.9	1 670 561	443 612	44 750
	50 largest firms .....	73	5 666 629	67.3	2 515 193	650 232	69 053
<b>623</b>	<b>Nursing &amp; residential care facilities</b>						
	<b>All firms</b> .....	<b>24 526</b>	<b>37 235 108</b>	<b>100.0</b>	<b>17 526 707</b>	<b>4 225 588</b>	<b>985 878</b>
	4 largest firms .....	265	1 154 745	3.1	558 893	134 024	32 262
	8 largest firms .....	324	1 675 234	4.5	779 284	187 316	40 882
	20 largest firms .....	503	2 759 409	7.4	1 237 747	298 247	63 977
	50 largest firms .....	833	4 539 277	12.2	2 015 354	486 585	106 427
6231	Nursing care facilities						
	<b>All firms</b> .....	<b>3 088</b>	<b>15 248 712</b>	<b>100.0</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	4 largest firms .....	220	1 073 744	7.0	518 134	126 784	29 256
	8 largest firms .....	254	1 435 172	9.4	685 384	166 600	35 855
	20 largest firms .....	381	2 192 131	14.4	1 029 774	249 269	54 155
	50 largest firms .....	505	3 397 160	22.3	1 575 098	382 102	79 603
62311	Nursing care facilities						
	<b>All firms</b> .....	<b>3 088</b>	<b>15 248 712</b>	<b>100.0</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	4 largest firms .....	220	1 073 744	7.0	518 134	126 784	29 256
	8 largest firms .....	254	1 435 172	9.4	685 384	166 600	35 855
	20 largest firms .....	381	2 192 131	14.4	1 029 774	249 269	54 155
	50 largest firms .....	505	3 397 160	22.3	1 575 098	382 102	79 603
623110	Nursing care facilities						
	<b>All firms</b> .....	<b>3 088</b>	<b>15 248 712</b>	<b>100.0</b>	<b>7 395 990</b>	<b>1 794 608</b>	<b>396 639</b>
	4 largest firms .....	220	1 073 744	7.0	518 134	126 784	29 256
	8 largest firms .....	254	1 435 172	9.4	685 384	166 600	35 855
	20 largest firms .....	381	2 192 131	14.4	1 029 774	249 269	54 155
	50 largest firms .....	505	3 397 160	22.3	1 575 098	382 102	79 603
6232	Residential mental retardation/health & substance abuse facility						
	<b>All firms</b> .....	<b>12 940</b>	<b>7 973 358</b>	<b>100.0</b>	<b>4 126 209</b>	<b>990 449</b>	<b>246 083</b>
	4 largest firms .....	58	362 372	4.5	195 845	45 669	9 677
	8 largest firms .....	149	519 078	6.5	270 724	64 082	13 957
	20 largest firms .....	278	863 336	10.8	431 224	104 507	23 960
	50 largest firms .....	1 138	1 444 203	18.1	723 848	175 220	41 134
62321	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>9 287</b>	<b>5 270 174</b>	<b>100.0</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	4 largest firms .....	55	352 308	6.7	185 236	43 700	9 398
	8 largest firms .....	144	499 923	9.5	265 088	62 484	14 890
	20 largest firms .....	351	790 933	15.0	399 062	95 044	23 041
	50 largest firms .....	1 046	1 307 554	24.8	663 399	158 691	38 473
623210	Residential mental retardation facilities						
	<b>All firms</b> .....	<b>9 287</b>	<b>5 270 174</b>	<b>100.0</b>	<b>2 791 122</b>	<b>665 214</b>	<b>175 921</b>
	4 largest firms .....	55	352 308	6.7	185 236	43 700	9 398
	8 largest firms .....	144	499 923	9.5	265 088	62 484	14 890
	20 largest firms .....	351	790 933	15.0	399 062	95 044	23 041
	50 largest firms .....	1 046	1 307 554	24.8	663 399	158 691	38 473
62322	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>3 653</b>	<b>2 703 184</b>	<b>100.0</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	4 largest firms .....	10	138 087	5.1	57 499	15 790	2 657
	8 largest firms .....	52	218 563	8.1	103 515	26 062	4 429
	20 largest firms .....	192	375 556	13.9	183 649	44 988	8 098
	50 largest firms .....	343	644 864	23.9	320 230	77 920	14 848
623220	Residential mental health & substance abuse facilities						
	<b>All firms</b> .....	<b>3 653</b>	<b>2 703 184</b>	<b>100.0</b>	<b>1 335 087</b>	<b>325 235</b>	<b>70 162</b>
	4 largest firms .....	10	138 087	5.1	57 499	15 790	2 657
	8 largest firms .....	52	218 563	8.1	103 515	26 062	4 429
	20 largest firms .....	192	375 556	13.9	183 649	44 988	8 098
	50 largest firms .....	343	644 864	23.9	320 230	77 920	14 848
6233	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>3 951</b>	<b>9 304 097</b>	<b>100.0</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	4 largest firms .....	52	430 239	4.6	142 796	34 671	6 760
	8 largest firms .....	88	733 768	7.9	254 482	61 684	13 262
	20 largest firms .....	185	1 324 205	14.2	485 386	117 091	26 327
	50 largest firms .....	319	2 150 625	23.1	802 092	192 889	43 786

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			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>623</b>	<b>Nursing &amp; residential care facilities—Con.</b>						
62331	Community care facilities for the elderly						
	<b>All firms</b> .....	<b>3 951</b>	<b>9 304 097</b>	<b>100.0</b>	<b>3 741 834</b>	<b>899 568</b>	<b>226 011</b>
	4 largest firms .....	52	430 239	4.6	142 796	34 671	6 760
	8 largest firms .....	88	733 768	7.9	254 482	61 684	13 262
	20 largest firms .....	185	1 324 205	14.2	485 386	117 091	26 327
	50 largest firms .....	319	2 150 625	23.1	802 092	192 889	43 786
623311	Continuing care retirement communities						
	<b>All firms</b> .....	<b>1 282</b>	<b>7 300 126</b>	<b>100.0</b>	<b>2 922 239</b>	<b>703 302</b>	<b>172 586</b>
	4 largest firms .....	50	426 932	5.8	141 883	34 446	6 724
	8 largest firms .....	79	726 147	9.9	252 591	61 246	13 156
	20 largest firms .....	149	1 257 577	17.2	469 198	113 398	25 667
	50 largest firms .....	223	2 030 718	27.8	769 234	184 946	42 132
623312	Homes for the elderly						
	<b>All firms</b> .....	<b>2 669</b>	<b>2 003 971</b>	<b>100.0</b>	<b>819 595</b>	<b>196 266</b>	<b>53 425</b>
	4 largest firms .....	25	110 685	5.5	42 185	10 476	1 700
	8 largest firms .....	45	179 962	9.0	72 312	17 191	3 202
	20 largest firms .....	88	323 478	16.1	131 284	32 494	6 557
	50 largest firms .....	249	549 313	27.4	220 288	53 250	12 021
6239	Other residential care facilities						
	<b>All firms</b> .....	<b>4 547</b>	<b>4 708 941</b>	<b>100.0</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	4 largest firms .....	24	239 093	5.1	96 355	23 489	3 847
	8 largest firms .....	49	373 928	7.9	162 712	40 188	6 863
	20 largest firms .....	172	682 612	14.5	284 879	68 573	12 699
	50 largest firms .....	380	1 139 331	24.2	515 244	123 050	22 580
62399	Other residential care facilities						
	<b>All firms</b> .....	<b>4 547</b>	<b>4 708 941</b>	<b>100.0</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	4 largest firms .....	24	239 093	5.1	96 355	23 489	3 847
	8 largest firms .....	49	373 928	7.9	162 712	40 188	6 863
	20 largest firms .....	172	682 612	14.5	284 879	68 573	12 699
	50 largest firms .....	380	1 139 331	24.2	515 244	123 050	22 580
623990	Other residential care facilities						
	<b>All firms</b> .....	<b>4 547</b>	<b>4 708 941</b>	<b>100.0</b>	<b>2 262 674</b>	<b>540 963</b>	<b>117 145</b>
	4 largest firms .....	24	239 093	5.1	96 355	23 489	3 847
	8 largest firms .....	49	373 928	7.9	162 712	40 188	6 863
	20 largest firms .....	172	682 612	14.5	284 879	68 573	12 699
	50 largest firms .....	380	1 139 331	24.2	515 244	123 050	22 580
<b>624</b>	<b>Social assistance</b>						
	<b>All firms</b> .....	<b>69 737</b>	<b>44 756 300</b>	<b>100.0</b>	<b>18 628 458</b>	<b>4 426 725</b>	<b>1 253 144</b>
	4 largest firms .....	390	1 104 463	2.5	294 288	71 822	19 052
	8 largest firms .....	465	1 567 050	3.5	442 117	106 120	35 663
	20 largest firms .....	748	2 517 350	5.6	673 254	164 476	54 948
	50 largest firms .....	1 279	4 131 625	9.2	1 066 506	260 341	74 713
6241	Individual & family services						
	<b>All firms</b> .....	<b>36 364</b>	<b>26 452 637</b>	<b>100.0</b>	<b>10 781 228</b>	<b>2 556 712</b>	<b>642 584</b>
	4 largest firms .....	325	892 433	3.4	269 305	65 359	16 926
	8 largest firms .....	373	1 238 866	4.7	355 503	86 232	20 634
	20 largest firms .....	482	2 006 472	7.6	530 549	127 728	28 242
	50 largest firms .....	798	3 359 623	12.7	856 729	206 090	41 971
62411	Child & youth services						
	<b>All firms</b> .....	<b>11 086</b>	<b>7 718 841</b>	<b>100.0</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	4 largest firms .....	43	246 425	3.2	41 995	10 151	1 575
	8 largest firms .....	61	422 302	5.5	94 545	23 037	3 616
	20 largest firms .....	250	761 223	9.9	213 625	52 200	8 930
	50 largest firms .....	503	1 262 403	16.4	407 426	98 634	17 878
624110	Child & youth services						
	<b>All firms</b> .....	<b>11 086</b>	<b>7 718 841</b>	<b>100.0</b>	<b>3 170 827</b>	<b>741 942</b>	<b>172 011</b>
	4 largest firms .....	43	246 425	3.2	41 995	10 151	1 575
	8 largest firms .....	61	422 302	5.5	94 545	23 037	3 616
	20 largest firms .....	250	761 223	9.9	213 625	52 200	8 930
	50 largest firms .....	503	1 262 403	16.4	407 426	98 634	17 878
62412	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>9 960</b>	<b>8 217 311</b>	<b>100.0</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	4 largest firms .....	116	419 779	5.1	80 918	19 223	3 909
	8 largest firms .....	122	695 133	8.5	123 607	29 146	6 146
	20 largest firms .....	198	1 342 518	16.3	276 382	65 658	12 390
	50 largest firms .....	378	2 066 525	25.1	482 381	115 365	22 694

**Table 3b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
624120	Services for the elderly & persons with disabilities						
	<b>All firms</b> .....	<b>9 960</b>	<b>8 217 311</b>	<b>100.0</b>	<b>3 260 217</b>	<b>779 180</b>	<b>226 720</b>
	4 largest firms .....	116	419 779	5.1	80 918	19 223	3 909
	8 largest firms .....	122	695 133	8.5	123 607	29 146	6 146
	20 largest firms .....	198	1 342 518	16.3	276 382	65 658	12 390
	50 largest firms .....	378	2 066 525	25.1	482 381	115 365	22 694
62419	Other individual & family services						
	<b>All firms</b> .....	<b>15 318</b>	<b>10 516 485</b>	<b>100.0</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	4 largest firms .....	213	726 602	6.9	260 804	63 884	16 110
	8 largest firms .....	222	916 619	8.7	289 971	70 415	17 094
	20 largest firms .....	291	1 325 063	12.6	375 283	90 256	20 213
	50 largest firms .....	555	1 957 296	18.6	636 148	149 516	33 944
624190	Other individual & family services						
	<b>All firms</b> .....	<b>15 318</b>	<b>10 516 485</b>	<b>100.0</b>	<b>4 350 184</b>	<b>1 035 590</b>	<b>243 853</b>
	4 largest firms .....	213	726 602	6.9	260 804	63 884	16 110
	8 largest firms .....	222	916 619	8.7	289 971	70 415	17 094
	20 largest firms .....	291	1 325 063	12.6	375 283	90 256	20 213
	50 largest firms .....	555	1 957 296	18.6	636 148	149 516	33 944
6242	Community food & housing/emergency & other relief services						
	<b>All firms</b> .....	<b>9 606</b>	<b>6 085 252</b>	<b>100.0</b>	<b>1 738 937</b>	<b>409 527</b>	<b>100 841</b>
	4 largest firms .....	86	533 116	8.8	47 686	13 120	1 668
	8 largest firms .....	90	757 368	12.4	56 271	15 234	1 986
	20 largest firms .....	155	1 143 008	18.8	126 437	30 572	4 692
	50 largest firms .....	239	1 645 121	27.0	206 315	49 410	7 947
62421	Community food services						
	<b>All firms</b> .....	<b>2 988</b>	<b>1 597 522</b>	<b>100.0</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	4 largest firms .....	6	146 957	9.2	6 676	1 433	258
	8 largest firms .....	10	242 545	15.2	10 804	2 405	450
	20 largest firms .....	52	434 214	27.2	28 583	6 537	1 381
	50 largest firms .....	111	706 338	44.2	54 527	12 575	2 674
624210	Community food services						
	<b>All firms</b> .....	<b>2 988</b>	<b>1 597 522</b>	<b>100.0</b>	<b>324 079</b>	<b>76 222</b>	<b>22 954</b>
	4 largest firms .....	6	146 957	9.2	6 676	1 433	258
	8 largest firms .....	10	242 545	15.2	10 804	2 405	450
	20 largest firms .....	52	434 214	27.2	28 583	6 537	1 381
	50 largest firms .....	111	706 338	44.2	54 527	12 575	2 674
62422	Community housing services						
	<b>All firms</b> .....	<b>4 737</b>	<b>2 954 163</b>	<b>100.0</b>	<b>1 079 027</b>	<b>254 636</b>	<b>60 188</b>
	4 largest firms .....	19	178 275	6.0	31 022	8 437	1 770
	8 largest firms .....	30	251 255	8.5	53 533	13 874	2 736
	20 largest firms .....	63	407 605	13.8	88 117	22 262	4 352
	50 largest firms .....	144	651 513	22.1	161 897	39 573	7 642
624221	Temporary shelters						
	<b>All firms</b> .....	<b>2 537</b>	<b>1 514 645</b>	<b>100.0</b>	<b>665 150</b>	<b>156 943</b>	<b>39 646</b>
	4 largest firms .....	24	84 424	5.6	33 186	7 906	1 473
	8 largest firms .....	30	130 528	8.6	44 862	10 711	2 042
	20 largest firms .....	58	239 638	15.8	83 766	20 253	3 858
	50 largest firms .....	130	366 834	24.2	138 204	33 188	6 501
624229	Other community housing services						
	<b>All firms</b> .....	<b>2 200</b>	<b>1 439 518</b>	<b>100.0</b>	<b>413 877</b>	<b>97 693</b>	<b>20 542</b>
	4 largest firms .....	4	156 053	10.8	17 982	5 379	1 127
	8 largest firms .....	11	218 993	15.2	31 503	8 579	1 628
	20 largest firms .....	39	330 404	23.0	52 843	13 427	2 506
	50 largest firms .....	118	484 578	33.7	97 596	23 335	4 577
62423	Emergency & other relief services						
	<b>All firms</b> .....	<b>1 881</b>	<b>1 533 567</b>	<b>100.0</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	4 largest firms .....	86	508 352	33.1	43 104	10 969	1 191
	8 largest firms .....	98	688 180	44.9	72 281	16 468	1 959
	20 largest firms .....	147	902 463	58.8	114 325	26 425	3 594
	50 largest firms .....	219	1 058 070	69.0	155 978	36 127	5 467
624230	Emergency & other relief services						
	<b>All firms</b> .....	<b>1 881</b>	<b>1 533 567</b>	<b>100.0</b>	<b>335 831</b>	<b>78 669</b>	<b>17 699</b>
	4 largest firms .....	86	508 352	33.1	43 104	10 969	1 191
	8 largest firms .....	98	688 180	44.9	72 281	16 468	1 959
	20 largest firms .....	147	902 463	58.8	114 325	26 425	3 594
	50 largest firms .....	219	1 058 070	69.0	155 978	36 127	5 467

**Table 3b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 62, Health Care and Social Assistance only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE—Con.</b>						
<b>624</b>	<b>Social assistance—Con.</b>						
6243	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>5 668</b>	<b>6 461 745</b>	<b>100.0</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	4 largest firms .....	161	281 726	4.4	181 024	45 867	29 526
	8 largest firms .....	188	426 758	6.6	246 769	63 120	33 267
	20 largest firms .....	267	714 338	11.1	352 313	86 885	40 400
	50 largest firms .....	341	1 190 008	18.4	551 102	135 390	52 788
62431	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>5 668</b>	<b>6 461 745</b>	<b>100.0</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	4 largest firms .....	161	281 726	4.4	181 024	45 867	29 526
	8 largest firms .....	188	426 758	6.6	246 769	63 120	33 267
	20 largest firms .....	267	714 338	11.1	352 313	86 885	40 400
	50 largest firms .....	341	1 190 008	18.4	551 102	135 390	52 788
624310	Vocational rehabilitation services						
	<b>All firms</b> .....	<b>5 668</b>	<b>6 461 745</b>	<b>100.0</b>	<b>3 093 266</b>	<b>727 793</b>	<b>269 738</b>
	4 largest firms .....	161	281 726	4.4	181 024	45 867	29 526
	8 largest firms .....	188	426 758	6.6	246 769	63 120	33 267
	20 largest firms .....	267	714 338	11.1	352 313	86 885	40 400
	50 largest firms .....	341	1 190 008	18.4	551 102	135 390	52 788
6244	Child day care services						
	<b>All firms</b> .....	<b>18 099</b>	<b>5 756 666</b>	<b>100.0</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	4 largest firms .....	190	158 992	2.8	56 981	12 700	3 198
	8 largest firms .....	253	253 153	4.4	89 640	20 973	5 353
	20 largest firms .....	390	437 701	7.6	156 387	35 657	9 245
	50 largest firms .....	664	733 515	12.7	278 540	66 249	17 031
62441	Child day care services						
	<b>All firms</b> .....	<b>18 099</b>	<b>5 756 666</b>	<b>100.0</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	4 largest firms .....	190	158 992	2.8	56 981	12 700	3 198
	8 largest firms .....	253	253 153	4.4	89 640	20 973	5 353
	20 largest firms .....	390	437 701	7.6	156 387	35 657	9 245
	50 largest firms .....	664	733 515	12.7	278 540	66 249	17 031
624410	Child day care services						
	<b>All firms</b> .....	<b>18 099</b>	<b>5 756 666</b>	<b>100.0</b>	<b>3 015 027</b>	<b>732 693</b>	<b>239 981</b>
	4 largest firms .....	190	158 992	2.8	56 981	12 700	3 198
	8 largest firms .....	253	253 153	4.4	89 640	20 973	5 353
	20 largest firms .....	390	437 701	7.6	156 387	35 657	9 245
	50 largest firms .....	664	733 515	12.7	278 540	66 249	17 031

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

### **EXPENSES (\$1,000)**

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

### **FIRST-QUARTER PAYROLL (\$1,000)**

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

### **NUMBER OF ESTABLISHMENTS**

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

### **NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12**

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

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## RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services performed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign

subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) 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). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **62 HEALTH CARE AND SOCIAL ASSISTANCE**

The Health Care and Social Assistance sector comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

### **621 Ambulatory Health Care Services**

Industries in the Ambulatory Health Care Services subsector provide health care services directly or indirectly to ambulatory patients and do not usually provide inpatient services. Health practitioners in this subsector provide outpatient services, with the facilities and equipment not usually being the most significant part of the production process.

### **6211 Offices of Physicians**

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **62111 Offices of Physicians**

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or

D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621111 Offices of Physicians (Except Mental Health Specialists)**

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (except psychiatry or psychoanalysis) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621111 are comprised of these parts of the following SIC industries:

8011 (pt) Offices of Doctors of Medicine (Except Mental Health Specialists)

8031 (pt) Offices of Doctors of Osteopathy (Except Mental Health Specialists)

### **6211111 Offices of Doctors of Medicine (Except Mental Health Specialists)**

Establishments of licensed practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of general or specialized medicine or surgery (except the practice of mental health). These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers. Included here are group clinics owned and operated by associated physicians.

### **6211112 Offices of Doctors of Osteopathy (Except Mental Health Specialists)**

Establishments of licensed practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the practice of general or specialized osteopathic medicine or surgery (except mental health specialists). Included here are group clinics owned and operated by associated osteopathic physicians.

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### **621112 Offices of Physicians, Mental Health Specialists**

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of psychiatry or psychoanalysis. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621112 are comprised of these parts of the following SIC industries:

- 8011 (pt) Offices of Doctors of Medicine (Mental Health Specialists)
- 8031 (pt) Offices of Doctors of Osteopathy (Mental Health Specialists)

### **621121 Offices of Doctors of Medicine, Mental Health Specialists**

Establishments of health practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

### **621122 Offices of Doctors of Osteopathy, Mental Health Specialists**

Establishments of health practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

### **6212 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

### **62121 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or

group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

### **621210 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

The data published with NAICS code 621210 are comprised of the following SIC industry:

- 8021 Offices of Dentists

### **6213 Offices of Other Health Practitioners**

This industry group comprises establishments of independent health practitioners (except physicians and dentists).

### **62131 Offices of Chiropractors**

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621310 Offices of Chiropractors**

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621310 are comprised of this part of the following SIC industry:

- 8041 Offices of Chiropractors

### **62132 Offices of Optometrists**

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

### **621320 Offices of Optometrists**

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

The data published with NAICS code 621320 are comprised of the following SIC industry:

8042 Offices of Optometrists

### **62133 Offices of Mental Health Practitioners (Except Physicians)**

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621330 Offices of Mental Health Practitioners (Except Physicians)**

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621330 are comprised of this part of the following SIC industry:

8049 (pt) Offices of Mental Health Practitioners  
(Except Physicians)

### **62134 Offices of Physical, Occupational and Speech Therapists, and Audiologists**

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621340 Offices of Physical, Occupational and Speech Therapists, and Audiologists**

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621340 are comprised of these parts of the following SIC industries:

8049 (pt) Offices of Speech Therapists and  
Audiologists

8049 (pt) Offices of Physical and Occupational  
Therapists

### **6213401 Speech Therapists and Audiologists**

Establishments of health practitioners primarily engaged in diagnosing and treating speech, language, or hearing problems. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

### **6213402 Physical and Occupational Therapists**

Establishments of health practitioners primarily engaged in the following: (1) administering medically prescribed physical therapy treatment for patients suffering

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from injuries, or muscle, nerve, joint, and bone disease; or (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities regain physical or mental functioning, or to adapt to their disabilities. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

### **62139 Offices of All Other Health Practitioners**

This industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; and audiologists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621391 Offices of Podiatrists**

This U.S. industry comprises establishments of health practitioners having the degree of D.P. (Doctor of podiatry) primarily engaged in the independent practice of podiatry. These practitioners diagnose and treat diseases and deformities of the foot and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621391 are comprised of the following SIC industry:

8043 Offices of Podiatrists

### **621399 Offices of All Other Miscellaneous Health Practitioners**

This U.S. industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; audiologists; and podiatrists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621399 are comprised of this part of the following SIC industry:

8049 (pt) Offices of All Other Health Practitioners

### **6214 Outpatient Care Centers**

This NAICS industry group includes establishments classified in the following NAICS industries: 62141, Family Planning Centers; 62142, Outpatient Mental Health and Substance Abuse Centers; and 62149, Other Outpatient Care Centers.

### **62141 Family Planning Centers**

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

### **621410 Family Planning Centers**

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

The data published with NAICS code 621410 are comprised of these parts of the following SIC industries:

8093 (pt) Family Planning Centers

8099 (pt) Childbirth Preparation Classes

### **6214101 Childbirth Preparation Classes**

Establishments primarily engaged in providing childbirth preparation classes.

### **6214102 Family Planning Centers (Except Childbirth Preparation)**

Establishments, with medical staff, primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

### **62142 Outpatient Mental Health and Substance Abuse Centers**

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

### **621420 Outpatient Mental Health and Substance Abuse Centers**

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

The data published with NAICS code 621420 are comprised of this part of the following SIC industry:

8093 (pt) Outpatient Mental Health and Substance Abuse Centers

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### **62149 Other Outpatient Care Centers**

This industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers and outpatient mental health and substance abuse centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

### **621491 HMO Medical Centers**

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in providing a range of outpatient medical services to the health maintenance organization (HMO) subscribers with a focus generally on primary health care. These establishments are owned by the HMO. Included in this industry are HMO establishments that both provide health care services and underwrite health and medical insurance policies.

The data published with NAICS code 621491 are comprised of this part of the following SIC industry:

8011 (pt) HMO Medical Centers

### **621492 Kidney Dialysis Centers**

This U.S. industry comprises establishments with medical staff primarily engaged in providing outpatient kidney or renal dialysis services.

The data published with NAICS code 621492 are comprised of the following SIC industry:

8092 Kidney Dialysis Centers

### **621493 Freestanding Ambulatory Surgical and Emergency Centers**

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in (1) providing surgical services (e.g., orthoscopic and cataract surgery) on an outpatient basis or (2) providing emergency care services (e.g., setting broken bones, treating lacerations, or tending to patients suffering injuries as a result of accidents, trauma, or medical conditions necessitating immediate medical care) on an outpatient basis. Outpatient surgical establishments have specialized facilities, such as operating and recovery rooms, and specialized equipment, such as anesthetic or X-ray equipment.

The data published with NAICS code 621493 are comprised of this part of the following SIC industry:

8011 (pt) Freestanding Ambulatory Surgical and Emergency Centers

### **621498 All Other Outpatient Care Centers**

This U.S. industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers, outpatient mental health and substance abuse centers, HMO

medical centers, kidney dialysis centers, and freestanding ambulatory surgical and emergency centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

The data published with NAICS code 621498 are comprised of this part of the following SIC industry:

8093 (pt) All Other Outpatient Care Centers

### **6215 Medical and Diagnostic Laboratories**

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

### **62151 Medical and Diagnostic Laboratories**

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

### **621511 Medical Laboratories**

This U.S. industry comprises establishments known as medical laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis, generally to the medical profession or to the patient on referral from a health practitioner.

The data published with NAICS code 621511 are comprised of this part of the following SIC industry:

8071 (pt) Medical Laboratories

### **621512 Diagnostic Imaging Centers**

This U.S. industry comprises establishments known as diagnostic imaging centers primarily engaged in producing images of the patient generally on referral from a health practitioner.

The data published with NAICS code 621512 are comprised of this part of the following SIC industry:

8071 (pt) Diagnostic Imaging Centers

### **6216 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical

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equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

### **62161 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

### **621610 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

The data published with NAICS code 621610 are comprised of the following SIC industry:

8082 Home Health Care Services

### **6219 Other Ambulatory Health Care Services**

This industry group comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical laboratories and diagnostic imaging centers; and home health care providers).

### **62191 Ambulance Services**

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

### **621910 Ambulance Services**

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

The data published with NAICS code 621910 are comprised of these parts of the following SIC industries:

4119 (pt) Ambulance or Rescue Service (Except by Air)

4522 (pt) Air Ambulance

### **6219101 Air Ambulance Services**

Establishments primarily engaged in providing air transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. These aircraft are equipped with lifesaving equipment operated by medically trained personnel.

### **6219109 Ambulance or Rescue Service (Except by Air)**

Establishments primarily engaged in providing ground transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

### **62199 All Other Ambulatory Health Care Services**

This industry comprises establishments primarily engaged in providing ambulatory health care services (except office physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; and ambulances).

### **621991 Blood and Organ Banks**

This U.S. industry comprises establishments primarily engaged in collecting, storing, and distributing blood and blood products and storing and distributing body organs.

The data published with NAICS code 621991 are comprised of this part of the following SIC industry:

8099 (pt) Blood and Organ Banks

### **621999 All Other Miscellaneous Ambulatory Health Care Services**

This U.S. industry comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; ambulances; and blood and organ banks).

The data published with NAICS code 621999 are comprised of this part of the following SIC industry:

8099 (pt) All Other Miscellaneous Ambulatory Health Care Services

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## 622 Hospitals

Industries in the Hospitals subsector provide medical, diagnostic, and treatment services that include physician, nursing, and other health services to inpatients and the specialized accommodation services required by inpatients. Hospitals may also provide outpatient services as a secondary activity. Establishments in the Hospitals subsector provide inpatient health services, many of which can only be provided using the specialized facilities and equipment that form a significant and integral part of the production process.

### 6221 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

#### 62211 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

#### 622110 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other

services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

The data published with NAICS code 622110 are comprised of these parts of the following SIC industries:

- 8062 General Medical and Surgical Hospitals
- 8069 (pt) Children's Hospitals (Except Government)
- 8069 (pt) Children's Hospitals (Government)

### 6221101 General Medical and Surgical Hospitals, Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

#### 62211011 Children's Hospitals, Government

Government establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

#### 62211012 General Medical and Surgical Hospitals (Except Children's Hospitals), Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

#### 6221102 General Medical and Surgical Hospitals (Except Government)

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services,

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such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **62211021 Children's Hospitals (Except Government)**

Nongovernment establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **62211022 General Medical and Surgical Hospitals (Except Children's Hospitals, Except Government)**

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **6222 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

### **62221 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional

requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

### **622210 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

The data published with NAICS code 622210 are comprised of these parts of the following SIC industries:

- 8063 Psychiatric Hospitals
- 8069 (pt) Substance Abuse Hospitals (Except Government)
- 8069 (pt) Substance Abuse Hospitals, (Government)

### **6222101 Psychiatric and Substance Abuse Hospitals, Government**

Government establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities provide complete psychiatric care.

### **62221011 Substance Abuse Hospitals, Government**

Government establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

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### **62221012 Psychiatric Hospitals, Government**

Government establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **6222102 Psychiatric and Substance Abuse Hospitals (Except Government)**

Nongovernment establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **62221021 Substance Abuse Hospitals (Except Government)**

Nongovernment establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

### **62221022 Psychiatric Hospitals (Except Government)**

Nongovernment establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **6223 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with

a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

### **62231 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

### **622310 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

The data published with NAICS code 622310 are comprised of these parts of the following SIC industries:

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8069 (pt) Other Specialty Hospitals (Except Government)

8069 (pt) Other Specialty Hospitals, (Government)

### **6223101 Specialty (Except Psychiatric and Abuse) Hospitals, Government**

Government establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

### **6223102 Specialty (Except Psychiatric and Abuse, Except Government) Hospitals**

Nongovernment establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

## **623 Nursing and Residential Care Facilities**

Industries in the Nursing and Residential Care Facilities subsector provide residential care combined with either nursing, supervisory, or other types of care as required by the residents. In this subsector, the facilities are a significant part of the production process and the care provided is a mix of health and social services with the health services being largely some level of nursing services.

### **6231 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

#### **62311 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

#### **623110 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended

period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

The data published with NAICS code 623110 are comprised of this part of the following SIC industry:

805 (pt) Nursing Care Facilities

### **6232 Residential Mental Retardation, Mental Health and Substance Abuse Facilities**

This industry group comprises establishments primarily engaged in providing residential care (but not licensed hospital care) to people with mental retardation, mental illness, or substance abuse problems.

#### **62321 Residential Mental Retardation Facilities**

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

#### **623210 Residential Mental Retardation Facilities**

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

The data published with NAICS code 623210 are comprised of this part of the following SIC industry:

805 (pt) Residential Mental Retardation Facilities

#### **62322 Residential Mental Health and Substance Abuse Facilities**

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

#### **623220 Residential Mental Health and Substance Abuse Facilities**

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to

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the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

The data published with NAICS code 623220 are comprised of this part of the following SIC industry:

8361 (pt) Residential Mental Health and Substance Abuse Facilities

### **6233 Community Care Facilities for the Elderly**

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

#### **62331 Community Care Facilities for the Elderly**

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

#### **623311 Continuing Care Retirement Communities**

This U.S. industry comprises establishments primarily engaged in providing a range of residential and personal care services with on-site nursing care facilities for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. Individuals live in a variety of residential settings with meals, housekeeping, social, leisure, and other services available to assist residents in daily living. Assisted-living facilities with on-site nursing care facilities are included in this industry.

The data published with NAICS code 623311 are comprised of this part of the following SIC industry:

805 (pt) Continuing Care Retirement Communities

#### **623312 Homes for the Elderly**

This U.S. industry comprises establishments primarily engaged in providing residential and personal care services (i.e., without on-site nursing care facilities) for (1) the elderly or other persons who are unable to fully care for themselves and/or (2) the elderly or other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services.

The data published with NAICS code 623312 are comprised of this part of the following SIC industry:

8361 (pt) Homes for the Elderly

### **6239 Other Residential Care Facilities**

This industry group comprises establishments of residential care facilities (except residential mental retardation, mental health, and substance abuse facilities and community care facilities for the elderly).

#### **62399 Other Residential Care Facilities**

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

#### **623990 Other Residential Care Facilities**

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

The data published with NAICS code 623990 are comprised of this part of the following SIC industry:

8361 (pt) Other Residential Care Facilities

### **624 Social Assistance**

Industries in the Social Assistance subsector provide a wide variety of social assistance services directly to their clients. These services do not include residential or accommodation services, except on a short stay basis.

#### **6241 Individual and Family Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 62411, Child and Youth Services; 62412, Services for the Elderly and Persons with Disabilities; and 62419, Other Individual and Family Services.

#### **62411 Child and Youth Services**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

#### **624110 Child and Youth Services**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

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The data published with NAICS code 624110 are comprised of these parts of the following SIC industries:

8322 (pt) Child and Youth Services

8641 (pt) Scouting and Related Youth Development Organizations

For the 1997 Economic Census, scouting and related youth development organizations are classified here in 624110.

### **6241101 Child and Youth Services (Except Scouting and Related Youth Development Organizations)**

Establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in areas, such as adoption and foster care, drug prevention, life skills training, and positive social development.

### **6241102 Scouting and Related Youth Development Organizations**

Establishments primarily engaged in providing guidance, life skills training, positive social development and character through youth development organizations, such as scouting.

### **62412 Services for the Elderly and Persons With Disabilities**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

### **624120 Services for the Elderly and Persons With Disabilities**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

The data published with NAICS code 624120 are comprised of this part of the following SIC industry:

8322 (pt) Services for the Elderly and Persons With Disabilities

### **62419 Other Individual and Family Services**

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

### **624190 Other Individual and Family Services**

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

The data published with NAICS code 624190 are comprised of this part of the following SIC industry:

8322 (pt) Other Individual and Family Social Services

### **6242 Community Food and Housing, and Emergency and Other Relief Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 62421, Community Food Services; 62422, Community Housing Services; and 62423, Emergency and Other Relief Services.

### **62421 Community Food Services**

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

### **624210 Community Food Services**

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

The data published with NAICS code 624210 are comprised of this part of the following SIC industry:

8322 (pt) Community Food Services

### **62422 Community Housing Services**

This industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse; (2) temporary residential shelter for the homeless, runaway youths, and patients and families caught in medical crises; (3) transitional housing for low-income individuals and families; (4) volunteer construction or repair of low cost housing, in partnership with the homeowner who

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may assist in construction or repair work; and (5) repair of homes for elderly or disabled homeowners. These establishments may operate their own shelter; or may subsidize housing using existing homes, apartments, hotels, or motels; or may require a low-cost mortgage or work (sweat) equity.

### **624221 Temporary Shelters**

This U.S. industry comprises establishments primarily engaged in providing (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse and/or (2) temporary residential shelter for homeless individuals or families, runaway youth, and patients and families caught in medical crises. These establishments may operate their own shelters or may subsidize housing using existing homes, apartments, hotels, or motels.

The data published with NAICS code 624221 are comprised of this part of the following SIC industry:

8322 (pt) Temporary Shelters

### **624229 Other Community Housing Services**

This U.S. industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) transitional housing to low-income individuals and families; (2) volunteer construction or repair of low-cost housing, in partnership with the homeowner who may assist in the construction or repair work; and (3) the repair of homes for elderly or disabled homeowners. These establishments may subsidize housing using existing homes, apartments, hotels, or motels or may require a low-cost mortgage or sweat equity. These establishments may also provide low-income families with furniture and household supplies.

The data published with NAICS code 624229 are comprised of this part of the following SIC industry:

8322 (pt) Other Community Housing Services

### **62423 Emergency and Other Relief Services**

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

### **624230 Emergency and Other Relief Services**

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

The data published with NAICS code 624230 are comprised of this part of the following SIC industry:

8322 (pt) Emergency and Other Relief Services

### **6243 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

### **62431 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

### **624310 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

The data published with NAICS code 624310 are comprised of the following SIC industry:

8331 Vocational Rehabilitation Services

### **6244 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

### **62441 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

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**624410 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

The data published with NAICS code 624410 are comprised of these parts of the following SIC industries:

- 7299 (pt) Babysitting Services
- 8351 Child Day Care Services

**6244101 Child Day Care Services (Except Babysitting Services)**

Establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

**6244102 Babysitting Services**

Establishments primarily engaged in babysitting children on an intermittent or irregular basis.

# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
  - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
  - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
  - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
  - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at [www.census.gov/naics](http://www.census.gov/naics).

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
  - a. Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
  - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
  - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

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## METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

## RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

## TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

## ESTABLISHMENT AND FIRM SIZE CATEGORIES

The Establishment and Firm Size report represents a compilation of data collected in the 1997 Economic Census for the Health Care and Social Assistance Sector and is divided into three categories: establishment size, firm size, and legal form of organization.

**Establishment size.** Only establishments which operated for the entire year have been classified into the various receipt/revenue and employment size groups used in the establishment size tables. An establishment is classified as "operated for the entire year" if it operated 10 months or more during the year. Data for establishments which reported that they were in operation fewer than 10 months are separately summarized as "not operated for the entire year."

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**Firm size.** Only firms which operated for the entire year have been classified into the various receipt/revenue and employment size groups used in the firm size tables. A firm may be either a single establishment (single unit) firm or a multiestablishment (multiunit) firm. A single unit firm is a firm with only one establishment engaged in economic activities. A multiunit firm is a firm with two establishments or more engaged in economic activities. A multiunit firm may, however, operate only one establishment classified in service industries. Firm size groups are based on aggregate data for all establishments operated by the same firm in the kind-of-business classification, group, or total for which data are presented. For example, a firm

operates two service establishments: a home for the elderly with nursing care (NAICS 623110) and a mental health halfway house (NAICS 623220). At each of the two most detailed levels of classification, each of the establishments is a single unit operated by a multiunit firm. At the nursing and residential care facilities major group level (NAICS 623), it is a two-establishment multiunit firm. A firm is considered to have “operated for the entire year” if any of its establishments at that NAICS level operated 10 months or more during the year. Data for firms which reported that none of their establishments operated 10 months or more are separately summarized as “not operated entire year.”

## Appendix D. Geographic Notes

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Not applicable for this report.

# Appendix E. Metropolitan Areas

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Not applicable for this report.

