

**2022**  
**New Employment Credit Booklet**

**3554**

California Forms & Instructions

Members of the Franchise Tax Board  
Betty T. Yee, Chair  
Malia M. Cohen, Member  
Joe Stephenshaw, Member

**This booklet contains:**

**Form FTB 3554**, New Employment Credit

Advance Draft  
as of 02/09/23



STATE OF CALIFORNIA  
**Franchise Tax Board**

# 2022 Instructions for Form FTB 3554

## New Employment Credit

### What's New

**Principal Business Activity Codes** – The Principal Business Activity (PBA) Codes, located within these instructions, have been updated and revised to reflect updates to the North American Industry Classification System (NAICS).

**Repeal of Credit Limitation** – For the 2022 taxable year, the credit limitation has been repealed. For more information, see California Revenue and Taxation Code (R&TC) Sections 17039.3 and 23036.3 or get Schedule P (100, 100W, 540, 540NR, or 541), Alternative Minimum Tax and Credit Limitations, and Form 100S, S Corporation Tax Booklet.

### Important Information

#### New Employment Credit

The New Employment Credit (NEC) is available for each taxable year beginning on or after January 1, 2014, and before January 1, 2026. This credit is for a qualified taxpayer that hires a qualified full-time employee on or after January 1, 2014, and pays or incurs qualified wages attributable to work performed by that employee in a designated census tract, pilot area, or former economic development area, known as the Designated Geographic Area (DGA), and receives a Tentative Credit Reservation (TCR) for that employee. In addition, an annual certification of employment is required with respect to each qualified full-time employee hired in a previous taxable year. In order to be allowed a credit, the qualified taxpayer must have a net increase in the total number of full-time employees working in California, when compared to its base year, both determined on an annual full-time equivalent basis. See Specific Line Instructions, Part I — Net Increase in Full-Time Employees for more information.

For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec**.

#### Reporting Requirement

California law requires the Franchise Tax Board (FTB) to report on FTB's website the names of employers claiming the credit, the amount of the credit, and the number of new jobs created.

### General Information

#### Purpose

Use form FTB 3554, New Employment Credit, to figure a credit for a qualified taxpayer that hires a qualified full-time employee and pays or incurs qualified wages attributable to work performed by that employee in a DGA and receives a TCR for that employee.

The NEC must be claimed on a timely filed original tax return of the qualified taxpayer.

An employer cannot claim the NEC for an employee hired before January 1, 2014.

#### A Designated Geographic Area

In order to qualify for the NEC, the qualified taxpayer must have a qualified full-time employee performing services for the employer in the DGA. The DGA is defined as:

- Designated census tracts that have the highest unemployment and highest poverty in the state.
- Former Enterprise Zones (EZ) (in existence on December 31, 2011, designated in 2012) and any revision to an EZ prior to June 30, 2013, except census tracts within those EZs with the lowest unemployment and poverty levels.
- Former Local Agency Military Base Recovery Areas (LAMBRA) (in existence on July 11, 2013).

The DGA which is required to determine a qualified employee, includes census tracts designated by the Department of Finance (DOF). The DOF re-designated the census tracts effective January 1, 2020. Qualified employees hired prior to the re-designation remain eligible for the full 60 months from the date of hire even if the location where they perform their work is not part of the re-designated census tracts. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec**.

#### B Qualified Taxpayer

A qualified taxpayer is an employer engaged in a trade or business within a DGA who, during the taxable year, pays qualified wages to a qualified full-time employee, and is not in an excluded business. See Specific Line Instructions, Question B, Excluded PBA/NAICS codes.

A qualified taxpayer must hire a qualified full-time employee on or after January 1, 2014, and before January 1, 2026, and receive a TCR from FTB within 30 days of complying with the Employment Development Department (EDD) new hire reporting requirements for that employee. In addition, a qualified taxpayer must annually certify each qualified full-time employee.

#### C Tentative Credit Reservation

An employer is required to obtain a TCR from FTB for a qualified full-time employee. The employer must get the reservation within 30 days of completing the EDD new hire reporting requirements. A qualified taxpayer must obtain the TCR through an online system that is available on FTB's website. For more information on the TCR, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec**.

#### D Annual Certification of Employment

The qualified taxpayer must annually certify that it is still a qualified employer and that each qualified full-time employee hired in a previous taxable year is still qualified in the current taxable year. The annual certification of employment is due on or before the 15th day of the third month of the qualified taxpayer's current taxable year. For more information on annual certification, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec**.

#### E Relocating Businesses

A qualified taxpayer who relocates to a DGA will be allowed a NEC for wages paid to each qualified full-time employee employed in the new location only if the taxpayer provides each employee at the previous locations a written offer of employment at the new location, with comparable compensation. **Note:** This requirement does not apply if the qualified taxpayer is a small business.

This requirement for relocated employees applies if the taxpayer has an increase in the number of qualified full-time employees in a DGA within a 12-month period in which there is a decrease in the number of full-time employees employed in California but outside of the DGA.

#### F Qualified Wages

Qualified wages are wages paid by the qualified taxpayer during the taxable year to the qualified full-time employee that exceeds 150% but does not exceed 350% of California minimum wage. The tentative credit is determined by multiplying the qualified wages for all qualified employees by 35%.

Wages for salaried employees must be converted to an hourly amount. A reasonable way to do this would be to divide the annualized salary by 2000 hours.

Qualified wages are wages paid during the 60 month period beginning with the first day the qualified full-time employee commences employment with the qualified taxpayer in the DGA. For this purpose, commencement of employment or the hire date is the first day for which the individual receives wages/compensation.

For an employer that operates a business that has regularly occurring seasonal or intermittent employment decreases and increases, re-employment of an individual is not a new hire. It is a continuation of the prior employment and does not constitute commencement of employment for the qualified wages test.

Employer employs 25 or fewer employees		
Dates	Qualified wage must exceed	Maximum qualified hourly wage
January 1, 2022 – December 31, 2022	\$21.00	\$49.00

Employer employs 26 or more employees		
Dates	Qualified wage must exceed	Maximum qualified hourly wage
January 1, 2022 – December 31, 2022	\$22.50	\$52.50

## G Minimum Wage

For any employer who employs 25 or fewer employees, the California minimum wage is:

- \$14.00 per hour from January 1, 2022 through December 31, 2022.
- ~~\$15.00~~ per hour from January 1, 2023 through December 31, 2023.

For any employer who employs 26 or more employees, the California minimum wage is:

- \$15.00 per hour from January 1, 2022 through December 31, 2022.
- ~~\$15.00~~ per hour from January 1, 2023 through December 31, 2023.

## H Limitations

S corporations may claim only 1/3 of the credit against the 1.5% entity level tax (3.5% for financial S corporations). The remaining 2/3 must be disregarded and may not be used as a carryover. S corporations can pass through 100% of the credit to their shareholders.

If a taxpayer owns an interest in a disregarded business entity [a single member limited liability company (SMLLC) not recognized by California, and for tax purposes is treated as a sole proprietorship owned by an individual or a branch owned by a corporation], the usable credit amount received from the disregarded entity is limited to the difference between the taxpayer's regular tax figured with the income of the disregarded entity, and the taxpayer's regular tax figured without the income of the disregarded entity.

Get Form 568, Limited Liability Company Tax Booklet, for more information.

This credit cannot reduce the regular tax below the minimum franchise tax (corporations and S corporations), the annual tax (limited partnerships, limited liability partnerships, and limited liability companies (LLCs) classified as a partnership), the alternative minimum tax (corporations, exempt organizations, individuals, and fiduciaries), the built-in gains tax (S corporations), or the excess net passive income tax (S corporations).

This credit cannot reduce regular tax below the tentative minimum tax. Get Schedule P (100, 100W, 540, 540NR, or 541) for more information.

### This credit is not refundable.

Generally, the credit or credit carryover cannot be transferred to another employer unless there was a qualifying merger under the Internal Revenue Code or the credit qualifies under the R&TC Section 23663 for an assignment to an affiliated corporation.

## I Assignment of Credit

Credit earned by members of a combined reporting group may be assigned to an affiliated corporation that is an eligible member of the same combined reporting group. A credit assigned may only be claimed by the affiliated corporation against its tax liability. For more information, get form FTB 3544, Assignment of Credit, or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **credit assignment**.

## J Carryover

If the available credit exceeds the current year tax liability or is limited by tentative minimum tax, the unused credit may be carried over for five years or until the credit is exhausted, whichever occurs first. Apply the carryover to the earliest taxable year. In no event can the credit be carried back and applied against a prior year's tax. Retain all records that document this credit and carryovers. The FTB may require access to these records.

## K Recapture

You may be required to recapture a previously taken credit if a qualified full-time employee is terminated within the first 36 months after beginning employment. The amount of credit that must be recaptured is the amount for that taxable year and all prior taxable years attributed to qualified wages paid to that employee.

You are not required to recapture the credit if you meet any of the following **exceptions**:

- The employee voluntarily leaves employment.
- The employee becomes disabled and unable to perform the services of that employment, unless the disability is removed before the close of the period and the employer fails to offer re-employment.
- The employee is terminated due to misconduct.
- The employer has a substantial reduction in operations, including reductions due to seasonal employment.
- The employee is replaced by other qualified full-time employees so as to create a net increase in both the number of employees and the number of hours of employment.
- The employment is considered seasonal, and the qualified employee is rehired on a seasonal basis.

Follow the instructions in the tax booklets if you are required to recapture the NEC.

## Examples of the NEC Calculations

### Example 1 – Employer with 26 or more employees

ABC Company is a qualified taxpayer and has a net increase in full-time employees. ABC Company receives the full amount of the tentative credit.

ABC Company is on a calendar year basis and operates entirely within the DGA. For its taxable year 2021, ABC Company has 100 full-time employees based on annual full-time equivalents. During taxable year 2022, ABC Company hired a number of new full-time employees, 2 of which were qualified full-time employees. ABC Company received a TCR for these employees as required.

Assume the following facts:

James Smith was hired on January 1, 2022, at an hourly wage of \$23.50 and on July 1, 2022, his hourly wage was increased to \$24.50 per hour. James worked 2,000 hours during taxable year 2022. Jane Jones was hired on July 1, 2022, at an hourly wage of \$24.50 and worked 1,000 hours during taxable year 2022. The qualified wages and tentative credit are computed as follows:

	Actual Wages	150% of Minimum Wage	Qualified Wages	Hours Worked	Multiply by Applicable Credit Percentage	Tentative Credit
James Smith Jan 1 – June 30	\$23.50	\$22.50	\$1.00	1,000	35%	\$350.00
James Smith July 1 – Dec 31	\$24.50	\$22.50	\$2.00	1,000	35%	\$700.00
Jane Jones July 1 – Dec 31	\$24.50	\$22.50	\$2.00	1,000	35%	\$700.00
<b>Total Tentative Credit</b>						<b>\$1,750.00</b>

In its base year, annual full-time equivalents were 100. The annual full-time equivalents for 2022 was 108. The net increase in full-time employees over the base year is 8. The credit generated is computed as follows:

Description	Calculation
<b>Numerator</b>	108-100 = 8 (Net Increase in full-time employees)
<b>Denominator</b>	2 qualified full-time employees
<b>Computation</b>	8/2 = 100% (the applicable percentage cannot exceed 100%)
<b>Tentative Credit Amount</b>	\$1,750.00
<b>Credit Generated</b>	\$1,750.00 (\$1,750.00 x 100%)

### Example 2 – Employer with 26 or more employees

ABC Company has a net increase in full-time employees and receives a partial amount of the tentative credit.

Assume the same facts as Example 1, except due to attrition the annual full-time equivalents for taxable year 2022 was 101. The net increase in full-time employees over the base year is 1 (101-100). The credit generated is computed as follows:

Description	Calculation
<b>Numerator</b>	101-100 = 1 (Net Increase in full-time employees)
<b>Denominator</b>	2 qualified full-time employees
<b>Computation</b>	1/2 = 50%
<b>Tentative Credit Amount</b>	\$1,750.00
<b>Credit Generated</b>	\$875.00 (\$1,750.00 x 50%)

### Example 3

ABC Company does not have a net increase in full-time employees and receives no amount of the tentative credit.

The annual full-time equivalents for taxable year 2022 was 98. The net increase in full-time employees over the base year is zero (98-100 but it cannot be less than 0). ABC Company cannot claim a credit in taxable year 2022.

### Example 4 – Employer with 25 or fewer employees

XYZ Company is a qualified taxpayer and first commences doing business in California on January 1, 2022, and receives the full amount of the tentative credit.

XYZ Company is on a calendar year basis and operates in the DGA. During its taxable year 2022, XYZ Company hired a number of full-time employees, 2 of which were qualified full-time employees. Assume the following facts:

Jeff Smith was hired on January 1, 2022, at an hourly wage of \$22.00 and on July 1, 2022, his hourly wage was increased to \$23.00. Jeff worked 2,000 hours during taxable year 2022. Mary Jones was hired on July 1, 2022, at an hourly wage of \$22.00 and worked 1,000 hours during taxable year 2022.

The qualified wages and tentative credit are computed as follows:

	Actual Wages	150% of Minimum Wage	Qualified Wages	Hours Worked	Multiply by Applicable Credit Percentage	Tentative Credit
Jeff Smith Jan 1 – June 30	\$22.00	\$21.00	\$1.00	1,000	35%	\$350.00
Jeff Smith July 1 – Dec 31	\$23.00	\$21.00	\$2.00	1,000	35%	\$700.00
Mary Jones July 1 – Dec 31	\$22.00	\$21.00	\$1.00	1,000	35%	\$350.00
<b>Total Tentative Credit</b>						<b>\$1,400.00</b>

Since XYZ Company first commenced business in California on January 1, 2022, its base year annual full-time equivalents are zero. Assume its annual full-time equivalents were 5 in taxable year 2022. The net increase in full-time employees over the base year is 5 (5-0). The credit generated is computed as follows:

Description	Calculation
<b>Numerator</b>	5-0 = 5 (Net Increase in full-time employees )
<b>Denominator</b>	2 qualified full-time employees
<b>Computation</b>	5/2 = 100% (the applicable percentage cannot exceed 100%)
<b>Tentative Credit Amount</b>	\$1,400.00
<b>Credit Generated</b>	\$1,400.00 (\$1,400.00 x 100%)

## Specific Line Instructions

**Name of taxpayer generating the credit** – Enter the name of the taxpayer that generated the tax credit. Also, enter the social security number (SSN), individual taxpayer identification number (ITIN), CA Corporation no., federal employer identification number (FEIN), or the California Secretary of State (SOS) file number of the taxpayer in the space provided. Complete this section even if it is the same taxpayer that appears on the California return. **Do not** enter the word “same”.

## Questions A Through C

Corporations, exempt organizations, sole proprietors, estates, trusts, and partnerships generating the credit, complete items A through C.

Investors of pass-through entities, start on line 22.

**Question A** – An employer is required to obtain a TCR from the FTB for each qualified employee. Only claim a credit for an employee which you obtained a TCR. For more information, see General Information C, Tentative Credit Reservation.

**Question B** – Enter the PBA code of your principal activities from the PBA codes chart included at the end of this booklet. The PBAs are based on the NAICS.

The entity's primary line of business is determined on a separate company basis (not a combined group basis) when determining if the corporation is in an excluded industry.

### Excluded PBA/NAICS codes

In order to be a qualified taxpayer, your primary PBA code or NAICS code must not be an excluded one. Excluded businesses are those in temporary help services or retail trades, and those primarily in food services, theater companies and dinner theaters, drinking places (alcoholic beverages), or casinos and casino hotels. These otherwise disqualified businesses may be qualified if they are considered a small business.

The NAICS codes for each of these disqualified industries are:

- Temporary Help-NAICS 561320
- Retail Trade Services-NAICS Sector 44-45
- Primarily Theater Companies and Dinner Theater-NAICS 711110
- Primarily Food Services-NAICS 722511, 722513, 722514, and 722515
- Primarily Casino and Casino Hotels-NAICS 713210 and 721120
- Primarily Drinking Places (Alcoholic Beverages)-NAICS 722410

All sexually-oriented businesses are excluded from being a qualified taxpayer regardless of their status as a small business explained below. A sexually oriented business includes a nightclub, bar, or similar commercial enterprise that provides for an audience of two or more individuals live nude entertainment or live nude performances where the nudity is a function of everyday business operations, and where nudity is a planned and intentional part of the entertainment or performance.

**Question C** – For this purpose, “gross receipts” means the sum of the gross receipts from the production of business income, as defined in R&TC Section 25120(a), and the gross receipts from the production of nonbusiness income, as defined in R&TC Section 25120(d).

### Gross receipts

If your gross receipts qualify you as a “small business”, the only applicable exclusion is for sexually oriented businesses.

A small business is a business that has aggregate gross receipts, less returns and allowances reportable to this state, of less than two million dollars (\$2,000,000) during the previous taxable year.

Determination of whether a taxpayer is a “small business” is made on an annual basis, and is determined by each individual entity.

## Part I – Net Increase in Full-Time Employees

The net increase in full-time employees is the total number of annual full-time equivalents in the current taxable year, less the annual full-time equivalents in the base year.

### Base year

The base year is the year before the 1st qualified employee is hired. The base year is taxable year 2021 for an employer who hired its first qualified full-time employee during taxable year 2022.

**Once the base year is established, it does not change from year to year.**

For taxpayers who first commence doing business in California during the current taxable year, the number of full-time employees for the base year would be zero. For more information in determining whether the taxpayer has first commenced doing business in this state during the current taxable year, see Legal Rulings 1996-5 and 1999-2, and R&TC Sections 17276(f) and 24416(g).

## Annual full-time equivalents working in California

An employer must determine their annual full-time equivalents for their base year, and for each taxable year for which they will claim a credit. The number of full-time equivalents is the number of full-time employees who work the entire year and a pro-rata fraction for full-time employees who did not work the entire year. For full-time employees who worked part of the year, the fraction is determined as follows:

- For a full-time employee paid hourly qualified wages, the total number of hours worked for the taxpayer by the employee (not to exceed 2,000 hours per employee) divided by 2000.
- For a salaried full-time employee, the total number of weeks worked for the qualified taxpayer by the employee divided by 52.

Part-time employees are not included in the calculation of annual full-time equivalents.

### Section A and Section B decimal places

For line 4, line 7, and line 8 of Section A, and for line 12, line 15, and line 16 of Section B, enter the result as a decimal (rounded to four decimal places).

**Line 8** – For taxpayers who first commence doing business in this state during the taxable year, the number of full-time equivalents for the base year is zero. Enter zero on line 8.

## Part II – Available Credit

**Line 17** – Enter net increase in full-time employees as a decimal (rounded to four decimal places).

**Line 18** – Enter qualified full-time employees. The following are the requirements for a qualified full-time employee:

- Taxpayer received a TCR from FTB.
- Performs at least 50% of their services for the employer in the DGA. The employee may work in more than one location in the DGA to meet the requirement.
- Receives starting wages that exceed 150%, up to 350% of the state minimum wage.
- Is hired on or after January 1, 2019.
- Is hired after the DGA is designated.
- Is paid hourly wages for an average of at least 35 hours per week, or is salaried, and paid for full-time employment (within the meaning of Section 515 of the Labor Code).
- And, meets one of five conditions:
  1. Unemployed for the six months immediately preceding hire. If the individual completed a college or similar program and received a baccalaureate, postgraduate, or professional degree, the completion date must be at least 12 months prior to hire. For purposes of this definition, an individual is unemployed for a period if all of the following circumstances apply:
    - Not receiving wages subject to withholding.
    - Not self-employed.
    - Not a full-time student at a high school, college, university, or postsecondary education institution.
  2. Veteran separated from the U.S. Armed Forces in the preceding 12 months.
  3. Recipient of the Earned Income Tax Credit (EITC) in the previous taxable year. For this purpose, an employee is deemed to be an EITC recipient if the EITC was claimed on the last personal income tax return filed before the employee's commencement of employment.
  4. Ex-offender convicted of a felony.
  5. Current recipient of CalWORKS or general assistance in accordance with the applicable sections of the Welfare and Institutions Code.

**Line 19** – The applicable percentage is the net increase in full-time employees in California (determined on an annual full-time equivalent basis) divided by the number of qualified full-time employees, for which you received a TCR. The applicable percentage cannot exceed 100% or 1.0000. Enter the result as a decimal (rounded to four decimal places).

**Line 20** – The tentative credit amount is the total qualified wages multiplied by hours worked multiplied by 35% (the applicable credit percentage). See the examples of the NEC Calculations and use Worksheet 1 below to calculate your tentative credit amount. Round your answer to the nearest whole dollar amount.

**Line 21** – Enter the total NEC generated amount on this line and on your current tax return. Refer to the credit instructions in the tax booklet for your tax return for more information.

**Line 22** – Enter the total amount of credits received from S corporations, estates, trusts, partnerships, or LLCs classified as partnerships.

**Line 25a – Credit claimed**

**Do not** include assigned credits claimed on form FTB 3544, Part B, List of Assigned Credit Received and/or Claimed by Assignee.

This amount may be less than the amount on line 24 if your credit is limited by your tax liability. For more information, see General Information H, Limitations, and refer to the credit instructions in your tax booklet. Enter the total NEC claimed amount on this line and on your current tax return. Refer to the credit instructions in the tax booklet for your tax return for more information.

**Line 25b – Total credit assigned**

Corporations that assign credit to other corporations within the same combined reporting group must complete form FTB 3544, Part A, Election to Assign Credit Within Combined Reporting Group. Enter the total amount of credit assigned from form FTB 3544, Part A, column (g) on this line.

**Part III – Credit Recapture**

**Line 27 – Credit recapture**

If you are required to recapture the NEC, enter the total on one of the following California tax returns or schedules:

- Form 100, California Corporation Franchise or Income Tax Return, Schedule J, line 5.
- Form 100S, California S Corporation Franchise or Income Tax Return, Schedule J, line 5 and Schedule K-1 (100S), line 17d.
- Form 100W, California Corporation Franchise or Income Tax Return — Water’s Edge Filers, Schedule J, line 5.
- Form 109, California Exempt Organization Business Income Tax Return, Schedule K, line 4.
- Form 540, California Resident Income Tax Return, line 63.
- Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, line 73.
- Form 541, California Fiduciary Income Tax Return, line 37 and Schedule K-1 (541), line 14d.
- Form 565, Partnership Return of Income, Schedule K, line 20c and Schedule K-1 (565), line 20c.
- Form 568, Limited Liability Company Return of Income, Schedule K, line 20c and Schedule K-1 (568), line 20c.

**Franchise Tax Board Privacy Notice on Collection**

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

**Worksheet 1**

Do not attach to form FTB 3554. Keep for your records.

	(a) Qualified Full-Time Employee	(b) Actual Hourly Wages	(c) Minimum Qualified Wage Threshold	(d) Qualified Wages Per Hour col. (b) – col. (c)	(e) Hours Worked	(f) Applicable Credit Percentage	(g) Tentative Credit col. (d) x col. (e) x col. (f)
1						35%	
						35%	
						35%	
						35%	
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						35%	
						35%	
2	<b>Total Tentative Credit. Add the amounts in column (g). Enter total here and on Form 3554, Part II, line 20.</b>						.00

# FTB 3554

## Principal Business Activity Codes

This list of principal business activities and their associated codes is designed to classify a business by the type of activity in which it is engaged to facilitate the administration of the California Revenue and Taxation Code (R&TC). For taxable years beginning on or after January 1, 1998, these principal business activity codes are based on the North American Industry Classification System published by the United States Office of Management and Budget.

### Agriculture, Forestry, Fishing, and Hunting

#### Code

#### Crop Production

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming (including potatoes & yams)
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse, Nursery, & Floriculture Production
- 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)

#### Animal Production

- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Aquaculture (including shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production

#### Forestry and Logging

- 113110 Timber Tract Operations
- 113210 Forest Nurseries & Gathering of Forest Products
- 113310 Logging

#### Fishing, Hunting and Trapping

- 114110 Fishing
- 114210 Hunting & Trapping

#### Support Activities for Agriculture and Forestry

- 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
- 115210 Support Activities for Animal Production (including farriers)
- 115310 Support Activities for Forestry

#### Mining

- 211120 Crude Petroleum Extraction
- 211130 Natural Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

#### Utilities

- 221100 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage, & Other Systems
- 221500 Combination Gas & Electric

### Construction

#### Code

#### Construction of Buildings

- 236110 Residential Building Construction
- 236200 Nonresidential Building Construction

#### Heavy and Civil Engineering Construction

- 237100 Utility System Construction
- 237210 Land Subdivision
- 237310 Highway, Street, & Bridge Construction
- 237990 Other Heavy & Civil Engineering Construction

#### Specialty Trade Contractors

- 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)
- 238210 Electrical Contractors
- 238220 Plumbing, Heating, & Air-Conditioning Contractors
- 238290 Other Building Equipment Contractors
- 238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)
- 238900 Other Specialty Trade Contractors (including site preparation)

### Manufacturing

#### Food Manufacturing

- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering & Processing
- 311710 Seafood Product Preparation & Packaging
- 311800 Bakeries, Tortilla & Dry Pasta Mfg
- 311900 Other Food Mfg (including coffee, tea, flavorings, & seasonings)

#### Beverage and Tobacco Product Manufacturing

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Manufacturing

#### Textile Mills and Textile Product Mills

- 313000 Textile Mills
- 314000 Textile Product Mills

#### Apparel Manufacturing

- 315100 Apparel Knitting Mills

#### Code

- 315210 Cut & Sew Apparel Contractors
- 315250 Cut & Sew Apparel Mfg (except Contractors)
- 315990 Apparel Accessories & Other Apparel Mfg

#### Leather and Allied Product Manufacturing

- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

#### Wood Product Manufacturing

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

#### Paper Manufacturing

- 322100 Pulp, Paper, & Paperboard Mills
- 322200 Converted Paper Product Mfg

#### Printing and Related Support Activities

- 323100 Printing & Related Support Activities

#### Petroleum and Coal Products Manufacturing

- 324110 Petroleum Refineries (including integrated)
- 324120 Asphalt Paving, Roofing, & Artificial & Synthetic Fibers Mfg
- 324190 Other Petroleum & Coal Products Mfg

#### Chemical Manufacturing

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint, Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg

#### Plastics and Rubber Products Manufacturing

- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

#### Nonmetallic Mineral Product Manufacturing

- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Mfg

#### Primary Metal Manufacturing

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except Aluminum) Production & Processing
- 331500 Foundries

#### Fabricated Metal Product Manufacturing

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; Screw, Nut, & Bolt Mfg

#### Code

- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

#### Machinery Manufacturing

- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine, & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg

#### Computer and Electronic Product Manufacturing

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

#### Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

#### Transportation Equipment Manufacturing

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

#### Furniture and Related Product Manufacturing

- 337000 Furniture & Related Product Manufacturing

#### Miscellaneous Manufacturing

- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Manufacturing

### Wholesale Trade

#### Merchant Wholesalers, Durable Goods

- 423100 Motor Vehicle & Motor Vehicle Parts & Supplies
- 423200 Furniture & Home Furnishings
- 423300 Lumber & Other Construction Materials
- 423400 Professional & Commercial Equipment & Supplies
- 423500 Metal & Mineral (except Petroleum)
- 423600 Household Appliances and Electrical & Electronic Goods
- 423700 Hardware, Plumbing, & Heating Equipment & Supplies
- 423800 Machinery, Equipment, & Supplies
- 423910 Sporting & Recreational Goods & Supplies
- 423920 Toy & Hobby Goods & Supplies
- 423930 Recyclable Materials
- 423940 Jewelry, Watch, Precious Stone, & Precious Metals
- 423990 Other Miscellaneous Durable Goods

Code	Code	Code	Code
<b>Merchant Wholesalers, Nondurable Goods</b>	<b>Clothing and Accessories Retailers</b>	<b>Support Activities for Transportation</b>	<b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b>
424100 Paper & Paper Products	458110 Clothing and Clothing Accessories Retailers	488100 Support Activities for Air Transportation	523150 Investment Banking & Securities Intermediation
424210 Drugs & Druggists' Sundries	458210 Shoe Retailers	488210 Support Activities for Rail Transportation	523160 Commodity Contracts Intermediation
424300 Apparel, Piece Goods, & Notions	458310 Jewelry Retailers	488300 Support Activities for Water Transportation	523210 Securities & Commodity Exchanges
424400 Grocery & Related Products	458320 Luggage & Leather Goods Retailers	488410 Motor Vehicle Towing	523900 Other Financial Investment Activities (including portfolio management & investment advice)
424500 Farm Product Raw Materials	<b>Sporting, Hobby, Book, Musical Instrument and Miscellaneous Retailers</b>	488490 Other Support Activities for Road Transportation	<b>Insurance Carriers and Related Activities</b>
424600 Chemical & Allied Products	459110 Sporting Goods Retailers	488510 Freight Transportation Arrangement	524110 Direct Life, Health, & Medical Insurance Carriers
424700 Petroleum & Petroleum Products	459120 Hobby, Toy, & Game Retailers	488990 Other Support Activities for Transportation	524120 Direct Insurance (except Life, Health, & Medical) Carriers
424800 Beer, Wine, & Distilled Alcoholic Beverages	459130 Sewing, Needlework, & Piece Goods Retailers	<b>Couriers and Messengers</b>	524210 Insurance Agencies & Brokerages
424910 Farm Supplies	459140 Musical Instrument & Supplies Retailers	492110 Couriers & Express Delivery Services	524290 Other Insurance Related Activities (including third-party administration of insurance & pension funds)
424920 Book, Periodical, & Newspapers	459210 Book Retailers & News Dealers (including newsstands)	492210 Local Messengers & Local Delivery	<b>Funds, Trusts, and Other Financial Vehicles</b>
424930 Flower, Nursery Stock, & Florists' Supplies	459310 Florists	<b>Warehousing and Storage</b>	525100 Insurance & Employee Benefit Funds
424940 Tobacco Products & Electronic Cigarettes	459410 Office Supplies & Stationery Retailers	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	525910 Open-End Investment Funds (Form 1120-RIC)
424950 Paint, Varnish, & Supplies	459420 Gift, Novelty, & Souvenir Retailers	<b>Information</b>	525920 Trusts, Estates, & Agency Accounts
424990 Other Miscellaneous Nondurable Goods	459510 Used Merchandise Retailers	<b>Motion Picture and Sound Recording Industries</b>	525990 Other Financial Vehicles (including mortgage REITs & closed-end investments funds) "Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under <b>Management of Companies (Holding Companies)</b> on next page.
<b>Wholesale Trade Agents and Brokers</b>	459910 Pet & Pet Supplies Retailers	512100 Motion Picture & Video Industries (except video rental)	
425120 Wholesale Trade Agents & Brokers	459920 Art Dealers	512200 Sound Recording Industries	
<b>Retail Trade</b>	459930 Manufactured (Mobile) Home Dealers	<b>Publishing Industries</b>	
<b>Motor Vehicle and Parts Dealers</b>	459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)	513110 Newspaper Publishers	
441110 New Car Dealers	<b>Nonstore Retailers</b>	513120 Periodical Publishers	
441120 Used Car Dealers	Nonstore retailers sell all types of merchandise using such methods as Internet, mail-order catalogs, interactive television, or direct sales. These types of Retailers should select the PBA associated with their primary line of products sold. For example, establishments primarily selling prescription and non-prescription drugs, select PBA code 456110 Pharmacies & Drug Retailers.	513130 Book Publishers	
441210 Recreational Vehicle Dealers		513140 Directory & Mailing List Publishers	
441222 Boat Dealers		513190 Other Publishers	
441227 Motorcycle, ATV, and All Other Motor Vehicle Dealers		513210 Software Publishers	
441300 Automotive Parts, Accessories, & Tire Retailers		<b>Broadcasting, Content Providers, and Telecommunications</b>	
<b>Building Material and Garden Equipment and Supplies Dealers</b>		516100 Radio & Television Broadcasting Stations	
444110 Home Centers		516210 Media Streaming, Social Networks, & Other Content Providers	
444120 Paint & Wallpaper Retailers		517000 Telecommunications (including Wired, Wireless, Satellite, Cable & Other Program Distribution, Resellers, Agents, Other Telecommunications, & Internet Service Providers)	
444140 Hardware Retailers		<b>Data Processing, Web Search Portals, &amp; Other Information Services</b>	
444180 Other Building Material Dealers		518210 Computing Infrastructure Providers, Data Processing, Web Hosting & Related Services	
444200 Lawn & Garden Equipment & Supplies Retailers		519200 Web Search Portals, Libraries, Archives, & Other Info. Services	
<b>Food and Beverage Retailers</b>		<b>Finance and Insurance</b>	
445110 Supermarkets and Other Retailers (except Convenience)	<b>Air, Rail, and Water Transportation</b>	<b>Depository Credit Intermediation</b>	
445131 Convenience Retailers	481000 Air Transportation	522110 Commercial Banking	
445132 Vending Machine Operators	482110 Rail Transportation	522130 Credit Unions	
445230 Fruit & Vegetable Retailers	483000 Water Transportation	522180 Saving Institutions & Other Depository Credit Intermediation	
445240 Meat Retailers	<b>Truck Transportation</b>	<b>Nondepository Credit Intermediation</b>	
445250 Fish & Seafood Retailers	484110 General Freight Trucking, Local	522210 Credit Card Issuing	
445291 Baked Goods Retailers	484120 General Freight Trucking, Long-distance	522220 Sales Financing	
445292 Confectionery & Nut Retailers	484200 Specialized Freight Trucking	522291 Consumer Lending	
445298 All Other Specialty Food Retailers	<b>Transit and Ground Passenger Transportation</b>	522292 Real Estate Credit (including mortgage bankers & originators)	
445320 Beer, Wine, & Liquor Retailers	485110 Urban Transit Systems	522299 Intl, Secondary Market, & Other Nondepos. Credit Intermediation	
<b>Furniture and Home Furnishings Retailers</b>	485210 Interurban & Rural Bus Transportation	<b>Activities Related to Credit Intermediation</b>	
449110 Furniture Retailers	485310 Taxi and Ridesharing Services	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing & money transmitting)	
449121 Floor Covering Retailers	485320 Limousine Service		
449122 Window Treatment Retailers	485410 School & Employee Bus Transportation		
449129 All Other Home Furnishings Retailers	485510 Charter Bus Industry		
<b>Electronics and Appliance Retailers</b>	485990 Other Transit & Ground Passenger Transportation		
449210 Electronics & Appliance Retailers (including Computers)	<b>Pipeline Transportation</b>		
<b>General Merchandise Retailers</b>	486000 Pipeline Transportation		
455110 Department Stores	<b>Scenic &amp; Sightseeing Transportation</b>		
455210 Warehouse Clubs, Supercenters, & Other General Merch. Retailers	487000 Scenic & Sightseeing Transportation		
<b>Health and Personal Care Retailers</b>			
456110 Pharmacies & Drug Retailers			
456120 Cosmetics, Beauty Supplies, & Perfume Retailers			
456130 Optical Goods Retailers			
456190 Other Health & Personal Care Retailers			
<b>Gasoline Stations &amp; Fuel Dealers</b>			
457100 Gasoline Stations (including convenience stores with gas)			
457210 Fuel Dealers (including Heating Oil and Liquefied Petroleum)			



**Professional, Scientific, and Technical Services***Code***Legal Services**

- 541110 Offices of Lawyers
- 541190 Other Legal Services

**Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

- 541211 Offices of Certified Public Accountants
- 541213 Tax Preparation Services
- 541214 Payroll Services
- 541219 Other Accounting Services

**Architectural, Engineering, and Related Services**

- 541310 Architectural Services
- 541320 Landscape Architecture Services
- 541330 Engineering Services
- 541340 Drafting Services
- 541350 Building Inspection Services
- 541360 Geophysical Surveying & Mapping Services
- 541370 Surveying & Mapping (except Geophysical) Services
- 541380 Testing Laboratories & Services

**Specialized Design Services**

- 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

**Computer Systems Design and Related Services**

- 541511 Custom Computer Programming Services
- 541512 Computer Systems Design Services
- 541513 Computer Facilities Management Services
- 541519 Other Computer Related Services

**Other Professional, Scientific, and Technical Services**

- 541600 Management, Scientific, & Technical Consulting Services
- 541700 Scientific Research & Development Services
- 541800 Advertising, Public Relations, & Related Services
- 541910 Marketing Research & Public Opinion Polling
- 541920 Photographic Services
- 541930 Translation & Interpretation Services
- 541940 Veterinary Services
- 541990 All Other Professional, Scientific, & Technical Services

**Management of Companies (Holding Companies)**

- 551111 Offices of Bank Holding Companies
- 551112 Offices of Other Holding Companies

**Administrative and Support and Waste Management and Remediation Services****Administrative and Support Services**

- 561110 Office Administrative Services
- 561210 Facilities Support Services
- 561300 Employment Services
- 561410 Document Preparation Services

*Code*

- 561420 Telephone Call Centers
- 561430 Business Service Centers (including private mail centers & copy shops)

- 561440 Collection Agencies
- 561450 Credit Bureaus
- 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)

- 561500 Travel Arrangement & Reservation Services
- 561600 Investigation & Security Services

- 561710 Exterminating & Pest Control Services

- 561720 Janitorial Services
- 561730 Landscaping Services
- 561740 Carpet & Upholstery Cleaning Services

- 561790 Other Services to Buildings & Dwellings
- 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

**Waste Management and Remediation Services**

- 562000 Waste Management & Remediation Services

**Educational Services**

- 611000 Educational Services (including schools, colleges, & universities)

**Health Care and Social Assistance****Offices of Physicians and Dentists**

- 621111 Offices of Physicians (except mental health specialists)
- 621112 Offices of Physicians, Mental Health Specialists
- 621210 Offices of Dentists

**Offices of Other Health Practitioners**

- 621310 Offices of Chiropractors
- 621320 Offices of Optometrists
- 621330 Offices of Mental Health Practitioners (except Physicians)
- 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists
- 621391 Offices of Podiatrists
- 621399 Offices of All Other Miscellaneous Health Practitioners

**Outpatient Care Centers**

- 621410 Family Planning Centers
- 621420 Outpatient Mental Health & Substance Abuse Centers
- 621491 HMO Medical Centers
- 621492 Kidney Dialysis Centers
- 621493 Freestanding Ambulatory Surgical & Emergency Centers
- 621498 All Other Outpatient Care Centers

**Medical and Diagnostic Laboratories**

- 621510 Medical & Diagnostic Laboratories

*Code***Home Health Care Services**

- 621610 Home Health Care Services

**Other Ambulatory Health Care Services**

- 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

**Hospitals**

- 622000 Hospitals

**Nursing and Residential Care Facilities**

- 623000 Nursing & Residential Care Facilities

**Social Assistance**

- 624100 Individual & Family Services
- 624200 Community Food & Housing, & Emergency & Other Relief Services
- 624310 Vocational Rehabilitation Services
- 624410 Childcare Services

**Arts, Entertainment, and Recreation****Performing Arts, Spectator Sports, and Related Industries**

- 711100 Performing Arts Companies
- 711210 Spectator Sports (including sports clubs & racetracks)
- 711300 Promoters of Performing Arts, Sports, & Similar Events
- 711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
- 711510 Independent Artists, Writers, & Performers

**Museums, Historical Sites, and Similar Institutions**

- 712100 Museums, Historical Sites, & Similar Institutions

**Amusement, Gambling, and Recreation Industries**

- 713100 Amusement Parks & Arcades
- 713200 Gambling Industries
- 713300 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

**Accommodation and Food Services****Accommodation**

- 721110 Hotels (except Casino Hotels) & Motels
- 721120 Casino Hotels
- 721191 Bed & Breakfast Inns
- 721199 All Other Traveler Accommodation
- 721210 RV (Recreational Vehicle) Parks & Recreational Camps
- 721310 Rooming & Boarding Houses, Dormitories, & Workers' Camps

*Code***Food Services and Drinking Places**

- 722300 Special Food Services (including food service contractors & caterers)
- 722410 Drinking Places (Alcoholic Beverages)
- 722511 Full Service Restaurants
- 722513 Limited Service Restaurants
- 722514 Cafeterias, Grill buffets, and Buffets
- 722515 Snack & Non-alcoholic Beverage Bars

**Other Services****Repair and Maintenance**

- 811110 Automotive Mechanical & Electrical Repair & Maintenance
- 811120 Automotive Body, Paint, Interior, & Glass Repair
- 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
- 811210 Electronic & Precision Equipment Repair & Maintenance
- 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
- 811410 Home & Garden Equipment & Appliance Repair & Maintenance
- 811420 Upholstery & Furniture Repair
- 811430 Footwear & Leather Goods Repair
- 811490 Other Personal & Household Goods Repair & Maintenance

**Personal and Laundry Services**

- 812111 Barber Shops
- 812112 Beauty Salons
- 812113 Nail Salons
- 812190 Other Personal Care Services (including diet & weight reducing centers)
- 812210 Funeral Homes & Funeral Services
- 812220 Cemeteries & Crematories
- 812310 Coin-Operated Laundries & Drycleaners
- 812320 Drycleaning & Laundry Services (except Coin-Operated)
- 812330 Linen & Uniform Supply
- 812910 Pet Care (except Veterinary) Services
- 812920 Photofinishing
- 812930 Parking Lots & Garages
- 812990 All Other Personal Services

**Religious, Grantmaking, Civic, Professional, and Similar Organizations**

- 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium & homeowners associations)

**Other**

- 999999 Unclassified Establishments (unable to classify)