



NAICS Classification Reference

NAICS A1 Classification

NAICS A2 Classification

Business Classification by NAICS Code

1. Use this guide to determine your business' classification. This will determine whether you use the A1 or A2 Fee Schedule to determine your Occupational Tax based on your annual gross receipts.
2. This reference guide is organized by increasing NAICS (North American Industry Classification System) codes for each classification. Use the leading numbers in your NAICS Code to navigate and determine whether your business is A1 or A2.
3. The U.S. Census Bureau provides an online tool to determine your NAICS code. This search tool can be accessed from <https://www.census.gov/eos/www/naics/index.html>. Enter a key word related to your business type in the most recent NAICS search field at the top left of the page.

NAICS A1 Classification

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| 2381 | Fabric Dress and Work Gloves |
| 236118 | Residential Remodelers |
| 236220 | Commercial and Institutional Building Construction |
| 238130 | Framing Contractors |
| 238140 | Masonry Contractors |
| 238150 | Glass and Glazing Contractors |
| 238160 | Roofing Contractors |
| 238190 | Other Foundation, Structure, and Building Exterior Contractors |
| 238210 | Electrical Contractors and Other Wiring Installation Contractors |
| 238220 | Plumbing, Heating, and Air-Conditioning Contractors |
| 238290 | Other Building Equipment Contractors |
| 238310 | Drywall and Insulation Contractors |
| 238320 | Painting and Wall Covering Contractors |
| 238330 | Flooring Contractors |
| 238350 | Finish Carpentry Contractors |
| 238390 | Other Building Finishing Contractors |
| 238910 | Site Preparation Contractors |

NAICS A2 Classification

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| 3541 | Machine Tools, Metal Cutting Type |
| 3632 | Household Refrigerators and Freezers |
| 32311 | Printing |
| 323110 | Commercial Lithographic Printing |
| 326299 | All Other Rubber Product Manufacturing |
| 333111 | Farm Machinery and Equipment Manufacturing |
| 333518 | Other Metalworking Machinery Manufacturing |
| 333519 | Rolling Mill and Other Metalworking Machinery Manufacturing |
| 333995 | Fluid Power Cylinder and Actuator Manufacturing |
| 334510 | Electromedical and Electrotherapeutic Apparatus Manufacturing |
| 4841 | Cable and Other Pay Television Services |
| 52421 | Insurance Agencies and Brokerages |
| 511130 | Book Publishers |
| 522110 | Commercial Banking |
| 522291 | Consumer Lending |
| 522310 | Mortgage and Nonmortgage Loan Brokers |
| 523110 | Investment Banking and Securities Dealing |



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238990 All Other Specialty Trade Contractors
 311812 Commercial Bakeries
 315240 Women's, Girls', and Infants' Cut and Sew Apparel Manufacturing
 423110 Automobile and Other Motor Vehicle Merchant Wholesalers
 423130 Tire and Tube Merchant Wholesalers
 423210 Furniture Merchant Wholesalers
 423310 Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers
 423440 Other Commercial Equipment Merchant Wholesalers
 423510 Metal Service Centers and Other Metal Merchant Wholesalers
 423620 Household Appliances, Electric Housewares, and Consumer Electronics Merchant Wholesalers
 423820 Farm and Garden Machinery and Equipment Merchant Wholesalers
 423830 Industrial Machinery and Equipment Merchant Wholesalers
 423910 Sporting and Recreational Goods and Supplies Merchant Wholesalers
 423930 Recyclable Material Merchant Wholesalers
 423990 Other Miscellaneous Durable Goods Merchant Wholesalers
 424120 Stationery and Office Supplies Merchant Wholesalers
 424210 Drugs and Druggists' Sundries Merchant Wholesalers
 424490 Other Grocery and Related Products Merchant Wholesalers
 424690 Other Chemical and Allied Products Merchant Wholesalers
 425120 Wholesale Trade Agents and Brokers
 4481 Clothing Stores
 44619 Other Health and Personal Care Stores
 441221 Motorcycle Dealers
 441310 Automotive Parts and Accessories Stores

NAICS A2 Classification

523920 Portfolio Management
 523930 Investment Advice
 524210 Insurance Agencies and Brokerages
 531110 Lessors of Residential Buildings and Dwellings
 531120 Lessors of Nonresidential Buildings (except Miniwarehouses)
 531130 Lessors of Miniwarehouses and Self-Storage Units
 531190 Lessors of Other Real Estate Property
 531210 Offices of Real Estate Agents and Brokers
 531311 Residential Property Managers
 531320 Offices of Real Estate Appraisers
 531390 Other Activities Related to Real Estate
 532111 Passenger Car Rental
 532299 All Other Consumer Goods Rental
 541110 Offices of Lawyers
 541199 All Other Legal Services
 541211 Offices of Certified Public Accountants
 541213 Tax Preparation Services
 541219 Other Accounting Services
 541330 Engineering Services
 541350 Building Inspection Services
 541410 Interior Design Services
 541430 Graphic Design Services
 541511 Custom Computer Programming Services
 541512 Computer Systems Design Services



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441320 Tire Dealers

442110 Furniture Stores

443142 Electronics Stores

444190 Other Building Material Dealers

445110 Supermarkets and Other Grocery (except Convenience) Stores

445120 Convenience Stores

445310 Beer, Wine, and Liquor Stores

446110 Pharmacies and Drug Stores

446120 Cosmetics, Beauty Supplies, and Perfume Stores

446199 All Other Health and Personal Care Stores

447110 Gasoline Stations with Convenience Stores

448110 Men's Clothing Stores

448140 Family Clothing Stores

448150 Clothing Accessories Stores

448190 Other Clothing Stores

448310 Jewelry Stores

45411 Electronic Shopping and Mail-Order Houses

451110 Sporting Goods Stores

451211 Book Stores

452210 Department Stores

452990 All Other General Merchandise Stores

453220 Gift, Novelty, and Souvenir Stores

453310 Used Merchandise Stores

453910 Pet and Pet Supplies Stores

453998 All Other Miscellaneous Store Retailers (except Tobacco Stores)

454110 Electronic Shopping and Mail-Order Houses

454111 Electronic Shopping (Internet)

NAICS A2 Classification

541611 Administrative Management and General Management Consulting Services

541612 Human Resources Consulting Services

541613 Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

541620 Environmental Consulting Services

541921 Photography Studios, Portrait

541922 Commercial Photography

541940 Veterinary Services

541990 All Other Professional, Scientific, and Technical Services

621111 Offices of Physicians (except Mental Health Specialists)

621112 Offices of Physicians, Mental Health Specialists

621210 Offices of Dentists

621310 Offices of Chiropractors

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

621410 Family Planning Centers

621492 Kidney Dialysis Centers

621498 All Other Outpatient Care Centers

621610 Home Health Care Services

623110 Nursing Care Facilities (Skilled Nursing Facilities)

623311 Continuing Care Retirement Communities

624120 Services for the Elderly and Persons with Disabilities

624190 Other Individual and Family Services

624410 Child Day Care Services

722 Crop Harvesting

71399 All Other Amusement and Recreation Industries

711120 Dance Companies

711320 Promoters of Performing Arts, Sports, and Similar Events without Facilities



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454210 Vending Machine Operators

454390 Other Direct Selling Establishments

484110 General Freight Trucking, Local

484121 General Freight Trucking, Long-Distance, Truckload

484210 Used Household and Office Goods Moving

484220 Specialized Freight (except Used Goods) Trucking, Local

488410 Motor Vehicle Towing

488510 Freight Transportation Arrangement

493110 General Warehousing and Storage

493120 Refrigerated Warehousing and Storage

512110 Motion Picture and Video Production

512191 Teleproduction and Other Postproduction Services

512240 Sound Recording Studios

516110 Internet Radio Stations

5261 Retail Nurseries and Garden Stores

561110 Office Administrative Services

561311 Employment Placement Agencies

561320 Temporary Help Services

561422 Telemarketing Bureaus and Other Contact Centers

561510 Travel Agencies

561520 Tour Operators

561720 Janitorial Services

561730 Landscaping Services

561740 Carpet and Upholstery Cleaning Services

561790 Other Services to Buildings and Dwellings

561990 All Other Support Services

562111 Solid Waste Collection

611610 Fine Arts Schools

NAICS A2 Classification

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

711510 Independent Artists, Writers, and Performers

713940 Fitness and Recreational Sports Centers

713990 All Other Amusement and Recreation Industries

812111 Barber Shops

812112 Beauty Salons

812113 Nail Salons

812199 Other Personal Care Services

812210 Funeral Homes and Funeral Services

812310 Coin-Operated Laundries and Drycleaners

812320 Drycleaning and Laundry Services (except Coin-Operated)

812910 Pet Care (except Veterinary) Services

812990 All Other Personal Services

Non-Profit Organizations

813110 Religious Organizations

813410 Civic and Social Organizations

814110 Private Households

Insurance Carriers

524113 Direct Life Insurance Carriers

524126 Direct Property and Casualty Insurance Carriers



NAICS Classification Reference

NAICS A1 Classification

NAICS A2 Classification

- 611620 Sports and Recreation Instruction
- 611691 Exam Preparation and Tutoring
- 611692 Automobile Driving Schools
- 611699 All Other Miscellaneous Schools and Instruction
- 611710 Educational Support Services
- 6211 Security Brokers and Dealers
- 62441 Child Day Care Services
- 722110 Full-Service Restaurants
- 722211 Limited-Service Restaurants
- 722320 Caterers
- 722511 Full-Service Restaurants
- 722513 Limited-Service Restaurants
- 722514 Cafeterias, Grill Buffets, and Buffets
- 722515 Snack and Nonalcoholic Beverage Bars
- 8111 Automotive Repair and Maintenance
- 81111 Automotive Mechanical and Electrical Repair and Maintenance
- 81211 Hair, Nail, and Skin Care Services
- 811111 General Automotive Repair
- 811121 Automotive Body, Paint, and Interior Repair and Maintenance
- 811122 Automotive Glass Replacement Shops
- 811192 Car Washes
- 811212 Computer and Office Machine Repair and Maintenance
- 811310 Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance
- 811411 Home and Garden Equipment Repair and Maintenance
- 811420 Reupholstery and Furniture Repair
- 811490 Other Personal and Household Goods Repair and Maintenance