



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	
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	
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



NAICS Classification Reference

NAICS A1 Classification

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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NAICS A1 Classification

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