June 2013 19

# Preview of the 2013 Comprehensive Revision of the Industry Economic Accounts

By Erich H. Strassner and David B. Wasshausen

IN DECEMBER 2013, the Bureau of Economic Analysis (BEA) will release the results of the 2013 comprehensive revision of the industry economic accounts (IEAs). The last comprehensive revision of the IEAs was released in May 2010.

Comprehensive revisions, which are typically conducted at 5-year intervals, tend to have a more expansive scope than annual revisions. Comprehensive revisions provide an opportunity to update the accounts to better reflect the evolving nature of the U.S. economy. Typically, these revisions incorporate two major types of improvements: (1) changes in definitions and classifications and (2) statistical changes. Changes in definitions and classifications update the accounts to more accurately portray the dynamic U.S. economy and to better facilitate international comparisons with economic data available from other countries. With this comprehensive revision, the accounts will be updated to reflect the updated international guidelines for national economic accounts The System of National Accounts 2008 (SNA). Statistical changes update the accounts through the use of new and improved estimation methods and newly available and revised source data.

A key feature of this comprehensive revision of the IEAs is the integration of the 2007 benchmark inputoutput (I-O) accounts with the annual industry accounts and the national income and product accounts (NIPAs). Integration of the benchmark I-O accounts with the annual industry accounts will achieve the full integration of the IEAs with the NIPAs, which was first suggested in a March 2004 article in the Survey of Current Business and more fully described by Lawson, Moyer, Okubo, and Planting in *A New Architecture for*  *U.S. National Accounts.*<sup>2</sup> The enhanced integration will allow for a higher degree of consistency among the NIPAs, the benchmark I-O accounts, and the annual industry accounts.<sup>3</sup> In addition, future flexible annual revisions and comprehensive revisions will result in revisions to the 2007 benchmark I-O accounts, as the IEAs will be maintained as a consistent time series fully integrated with the NIPAs.

The following sections of this article include a discussion of the benefits of integrating the benchmark I-O accounts with the annual industry accounts, a summary of the major changes in definitions, changes in industry classification, and a reference to the improved estimation methods, with a particular focus on changes in statistical methods and source data. Appendix A includes a proposed list of industries and commodities to be published in the 2007 benchmark I-O accounts and in the corresponding underlying detail for annual gross output.

## **Benefits of Integration**

Beginning with the 2007 benchmark I-O accounts, the benchmark I-O accounts will be fully integrated with the time series of the annual industry accounts and of the NIPAs. As a result, the 2007 benchmark I-O accounts will be released along with a revised time series of annual industry statistics after the release of the results of the 2013 comprehensive NIPA revision.

<sup>1.</sup> The latest edition of the *System of National Accounts 2008* is available at unstats.un.org.

<sup>2.</sup> Brian C. Moyer, Mark A. Planting, Mahnaz Fahim-Nader, and Sherlene K.S. Lum, "Preview of the Comprehensive Revision of the Annual Industry Accounts: Integrating the Annual Input-Output Accounts and Gross Domestic Product by Industry Accounts," Survey of Current Business 84 (March 2004): 38–51; Ann M. Lawson, Brian C. Moyer, Sumiye Okubo, and Mark A. Planting, "Integrating Industry and National Economic Accounts: First Steps and Future Improvements," in *A New Architecture for U.S. National Accounts*, ed. Dale W. Jorgenson, J. Steven Landefeld, and William D. Nordhaus (Chicago: University of Chicago Press, 2006).

<sup>3.</sup> Brian C. Moyer, "Future Directions for the Industry Accounts," SURVEY 89 (March 2009): 29–32.

Going forward, benchmark I-O accounts will be revised to reflect revisions stemming from the NIPAs, and they will be published with the revisions to the time series of the IEAs.

Benchmark I-O accounts, which are released approximately every 5 years, provide the most comprehensive information available on the production of goods and services (commodities) by industries and the flow of these goods and services (1) to industries for use in their production processes and (2) to final users in the economy. These accounts, which are primarily based on data from the economic censuses, are used to establish the level of gross domestic product (GDP) for benchmark years and to provide critical information for estimating GDP for periods after benchmark years.

Traditionally, benchmark I-O accounts have been released before the comprehensive revision of the NIPAs and have not been revised to reflect the results of comprehensive revisions. As a consequence, benchmark I-O accounts have not been fully consistent with the NIPAs or with the annual industry accounts. This has resulted in mixed usefulness of the benchmark I-O accounts: they have provided an accurate and detailed set of inter-industry relationships to analyze structural changes, and they have been used to benchmark the NIPAs and annual industry accounts. Their relevance, however, has been somewhat diminished because they have lacked a time series dimension.

Benchmark I-O accounts will continue to be a critical source of information to benchmark the NIPAs and the time series of IEAs because benchmark I-O accounts, which are prepared using detailed establishment-level data on industries and commodities, are the single most important statistical source for the comprehensive revisions of the NIPAs. Benchmark I-O accounts provide a comprehensive measure of the amount of total gross output by commodity that is sold as final expenditures in the economy. Thus, these accounts provide the basis for a more detailed understanding of the NIPAs; the 2007 account will be used to establish the level and the commodity composition of GDP by final use category and the level of some income components for 2007 in the upcoming comprehensive revision of the NIPAs.4

The integration will also allow for a higher degree of consistency among the NIPAs, the benchmark I-O accounts, and the annual industry accounts. For example

in using the fully integrated IEAs, data users will be able to track time series trends in a NIPA final expenditure category at a detailed commodity level in benchmark years and at a slightly higher level of commodity aggregation for nonbenchmark years. Users interested in more detailed statistics on outputs, inputs, and value added at the industry level will be able to crosswalk between a time series of benchmark statistics and a slightly higher level of industry aggregation for nonbenchmark years.

## **Changes in Definitions**

As part of the comprehensive revision of the IEAs, several major definitional changes will be incorporated into both the IEAs and NIPAs that reflect a highly collaborative effort by both IEA and NIPA staff. <sup>5</sup> These changes include the following:

- The recognition of research and development (R&D) expenditures as capital,
- The capitalization of entertainment, literary, and other artistic originals,
- The expansion of the capitalization of the ownership transfer costs of residential fixed assets, and
- The use of an improved measure of transactions for defined benefit pension plans.

Expenditures for intellectual property products-such as R&D and entertainment, literary, and other artistic originals—provide long-lasting services to businesses, nonprofit institutions, and government agencies that use them. These expenditures have many characteristics of other fixed assets—they have ownership rights that can be established, they are long lasting, and they can be used repeatedly in production processes. The recognition of expenditures for R&D and entertainment, literary, and other artistic originals as fixed investment is an important step towards fully recognizing the contribution of intellectual property products to economic growth and towards bringing the IEAs into fuller compliancy with the 2008 System of National Accounts. In the SNA, "An asset is a store of value representing a benefit or series of benefits accruing to the economic owner by holding or using the entity over a period of time. It is a means of carrying forward value from one accounting period to another" (SNA 2008, 42, paragraph 3.30). By recording R&D and entertainment originals as investment, the contribution of these important innovative activities to economic growth can be measured.

<sup>4.</sup> For the details, see Nicole M. Mayerhauser and Sarah J. Pack, "Preview of the Comprehensive Revision of the National Income and Product Accounts: Statistical Changes," SURVEY 93 (May): 6–14.

<sup>5.</sup> For the details, see "Preview of the Comprehensive Revision of the National Income and Product Accounts: Changes in Definitions and Presentations," Survey 93 (March 2013): 13–39.

#### Capitalization of R&D expenditures

R&D expenditures fit the criterion for an asset: benefits accrued from R&D have defined economic ownership and are long lasting (more than a year). The new treatment will recognize expenditures for both purchased and own-account R&D by businesses, by nonprofit institutions serving households (NPISHs), and by general government as fixed investment, and the depreciation of these assets in consumption of fixed capital (CFC). Government R&D expenditures will be treated as investment regardless of whether the R&D is protected or made freely available to the public, because the provision of public services is part of the economic benefits generated by government R&D.

As a result of this new treatment, GDP will be boosted by the amount of business R&D investment and by the CFC associated with R&D investment by NPISHs and by general government (table 1). Gross private domestic investment will be boosted by the amount of business and NPISH R&D expenditures. Personal consumption expenditures (PCE) will be reduced by the reclassification of NPISH R&D expenditures to private investment, and it will be increased by the additional CFC associated with the R&D expenditures. Government consumption expenditures and gross investment will be boosted by the CFC associated with the R&D investment; R&D spending will be reclassified from consumption expenditures to gross investment, and the additional CFC will be recorded in consumption expenditures.

Because NPISHs and general government produce services that are not generally sold at market prices, the value of these services is measured as the costs incurred in producing them; therefore, purchases of R&D are removed from the expenses of NPISHs and general government, so their gross output will be lowered by the amount of the R&D expenditure. Gross output for NPISHs and general government increases by the amount of CFC associated with their R&D, and it de-

creases by the amount of purchased R&D. Value added for NPISHs and general governments increases by the amount of CFC associated with their R&D.

Gross output for businesses increases by the amount of their own-account R&D, but it is unaffected by purchases of R&D that are reclassified from an intermediate expenses to fixed investment. Value added for businesses increases by the amount of purchased and own-account R&D investment.

BEA has been producing R&D statistics since 1994 when it first published an R&D satellite account that examined the effect of R&D expenditures on the U.S. economy.<sup>6</sup> The methods used to develop and to periodically update these statistics have evolved significantly, and the resulting improvements have been tracked in a series of papers and Survey articles available on BEA's Web site at www.bea.gov. The R&D satellite accounts were produced with valuable support from the National Science Foundation, which continues to work with BEA in the development of R&D source data for estimating investment in the core economic accounts.

# Capitalization of entertainment, literary, and other artistic originals

Capitalizing entertainment, literary, and other artistic originals is another important step towards fully recognizing the contribution of intellectual property products to GDP and value added.<sup>7</sup> Entertainment originals that are designed for mass reproduction for

Table 1. Effects of Recognizing R&D Expenditures as Investment

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	Gross output	Intermediate inputs	Value added
Business expenditures for R&D purchases <sup>1</sup>	No change	Decreases by amount of R&D expenditures	Increases by amount of R&D expenditures
NPISHs and general government expenditures for R&D	Increases by the amount of R&D CFC Decreases by the amount of purchased R&D²	Decreases by the amount of purchased R&D	Increases by the amount of R&D CFC
R&D produced by business on own-account <sup>1</sup>	Increases by amount of own-account R&D Increases by the amount of R&D CFC	Unchanged Unchanged	Increases by amount of own-account Increases by the amount of R&D CFC

Business includes government enterprises.
 Gross output for NPISH is measured as the sum.

<sup>6.</sup> For more information, see Carol S. Carson, Bruce T. Grimm, and Carol E. Moylan, "A Satellite Account for Research and Development," SURVEY 74 (November 1994): 37–71. For the most recent update, see Jennifer Lee and Andrew G. Schmidt, "Research and Development Satellite Account Update: Estimates for 1959–2007" SURVEY 90 (December 2010): 16–27.

<sup>7.</sup> For details, see Rachel H. Soloveichik, "Artistic Originals as Capital Assets," Survey 91 (June 2011): 43–51. See also SNA 2008, 207, paragraph 10.115 and "Entertainment, Literary, and Artistic Originals," in the Handbook on Deriving Capital Measures of Intellectual Property Products (Paris: Organisation for Economic Co-operation and Development, October 2010): 150–166.

Gross output for NPISH is measured as the sum of current operating expenses. Reclassifying R&D to capital lowers operating expenses, thereby lowering NPISH output.

CFC Consumption of fixed capital NPISHs Nonprofit institutions serving households R&D Research and development

sale to the general public and have a useful lifespan of more than 1 year will be treated as capital. These originals include movies, long-lived television programs, music, books, stock photography, greeting cards, and live performances. Unlike R&D, all fixed investment in entertainment originals is produced on own-account in a few selected private sectors. Capitalizing entertainment original expenses for businesses will result in increasing gross output and value added by the amount of the new fixed investment.

# Capitalization of ownership transfer costs of residential fixed assets

The final change in definition that affects the fixed asset boundary is the expansion of capitalized ownership transfer costs of residential fixed assets. Currently, only brokers' commissions on the sale of residential structures are included in residential fixed investment. Under the new treatment, BEA will recognize additional nonfinancial ownership transfer costs (including both the acquisition and expected disposal costs) associated with the purchase of a residential asset as capital transactions and will record these transactions as gross investment. Expenses associated with financing a purchase of a residential asset—such as loan origination fees, credit reports, and adjustment and collection expenses—will continue to be recorded as current expenses, because these expenses represent financial services and are not necessary to purchase a dwelling.8

# Defined benefit pension plans on an accrual basis

The last major definitional change to be introduced as part of the 2013 comprehensive IEA revision is an improved measure of transactions of defined benefit pension plans. BEA will change its recording of the transactions of defined benefit pension plans from a cash-accounting basis to an accrual-accounting basis. Accrual accounting is the preferred method for compiling national accounts because it matches incomes earned from production with the corresponding productive activity, and it records both in the same period. The recording of these transactions on an accrual basis will better align pension-related compensation with the timing of when employees earned the benefit entitlements and will avoid the volatility that arises if sporadic cash payments made by employers into defined benefit pension plans are used to measure compensation.9 With this improvement, both compensation and

gross operating surplus will be affected. In compensation, supplements to wages and salaries will reflect the addition of the imputed employer contributions based on normal costs. In gross operating surplus, corporate profits will change, reflecting the difference between cash-based compensation and accrual-based compensation and the interest costs of any underfunded or overfunded actuarial liabilities.

Interest paid by private establishments will also change, reflecting the imputed interest payments by employers for underfunded or overfunded actuarial liabilities. In addition, interest and dividend payments will increase to reflect the imputed interest and dividend payments by pension plans to persons, passing through the interest and dividend receipts. Income receipts on assets will increase, reflecting the monetary interest and dividends received by pension plans, as well as the imputed interest received by pension plans from employers for underfunded or overfunded actuarial liabilities.

# **Proposed Classification Changes**

IEA statistics released as part of the 2013 comprehensive revision will be classified and presented on the basis of the 2007 North American Industry Classification System (NAICS); currently, the statistics are classified and presented on a 2002 NAICS basis. Overall, changes stemming from using the 2007 NAICS are small.

The information sector has a number of changes; however, none of them involves reclassifications to another sector (table 2). The subsector "internet publishing and broadcasting" has been reclassified to the subsector "other information services." The subsector "internet service providers, web search portals, and data processing" has been renamed "data processing, hosting, and related services." The industry "internet

Table 2. Effects of Incorporating 2007 NAICS on the Information Sector

BEA codes	Current presentation			
511	Publishing industries (includes software)			
512	Motion picture and sound recording industries	512		
513	Broadcasting and telecommunications	515, 517		
514	Information and data processing services			
BEA codes	Proposed presentation	2007 NAICS codes		
511	Publishing industries, except Internet (includes software)	511		
512	Motion picture and sound recording industries	512		
513	Broadcasting and telecommunications			
514	Data processing, Internet publishing, and other information services	518, 519		

NAICS North American Industry Classification System

<sup>8.</sup> For a discussion of the recommended treatment of these costs, see SNA 2008, 200–201, paragraphs 10.48–10.55 and 211–212, paragraph 10.158.

<sup>9.</sup> For preliminary research on accrual-based estimates of these transactions, see Marshall B. Reinsdorf and David G. Lenze, "Defined Benefit Pensions and Household Income and Wealth," Survey (August 2009): 50–62.

service providers" have been reclassified to the "telecommunications" subsector, and the "web search portals" industry has been reclassified to the subsector "other information services."

In two instances, incorporating 2007 NAICS results in changes in classification between sectors. First, real estate investment trusts (REITS) were split between equity REITS and mortgage REITS; previously, all REITS were classified in the finance and insurance sector (52). Under the 2007 NAICS, mortgage REITS remain under the finance and insurance sector, however, equity REITS are reclassified to the real estate subsector (531). Second, "executive search services" were reclassified from the "professional, scientific, and technical services" sector (54) to the "administrative and support services" subsector (561).

In addition to NAICS-based changes to the proposed presentations, in a number of instances, selected industries in a sector have been aggregated, including agriculture, forestry, fishing and hunting; mining; and manufacturing. Similarly, in a number of instances, industries have been disaggregated in order to show more detail within a sector, including construction; wholesale and retail trade; and healthcare and social assistance.

The criteria used to decide whether to aggregate or disaggregate industries include the reliability of underlying source data and the magnitude of the series. Accordingly, with the release of the 2013 IEA comprehensive revision, BEA plans to publish 404 industries in the 2007 benchmark I-O accounts, compared with 426 industries in the 2002 benchmark I-O accounts. The manufacturing sector will see the largest reduction; BEA plans to publish 239 industries, compared with 279 industries. Retail trade and construction will see the largest expansions. For retail trade, BEA plans to publish 12 industries; previously, BEA only published a total retail trade aggregate. For construction, BEA plan to publish 12 industries, compared with 7 industries. Appendix A presents the proposed list of industries and commodities to be published in the 2007 benchmark I-O accounts and the underlying detail for annual gross output.<sup>10</sup>

#### **Statistical Improvements**

Statistical improvements are changes in estimation procedures in order to incorporate new and improved

estimation methods and newly available and revised source data.11 A number of notable improvements in statistical methods will be introduced with the release of the 2013 comprehensive revision of the IEAs. Some of the major improvements that will affect the 2007 benchmark I-O accounts are described in this section. One key improvement is the integration of the 2007 benchmark I-O accounts with the annual industry accounts and the NIPAs. This integration affects the industry distribution of value added, specifically compensation of employees and "taxes on production and imports, less subsidies." The first part of this section discusses these improvements and one other improvement to the value-added components. Other significant improvements are discussed in the next part and include improved estimates of construction, of insurance, and of intermediate inputs at the commodity level and an improved table balancing process. The final part briefly discusses the source data that will be used to prepare the comprehensive revision of the IEAs. A more comprehensive discussion on improved statistical methods, including the annual industry accounts, will be presented with the revised statistics in a forthcoming Survey article.

#### Value-added components

Compensation. For the first time, compensation by industry in a benchmark I-O account will match compensation by industry at the level of aggregation published in the NIPAs and the annual industry accounts. This improvement in methodology will ensure full consistency of compensation by industry in the benchmark I-O accounts with annual measures of compensation by industry published in the 2013 comprehensive NIPA revision as well as the annual industry accounts. It will allow users to easily move from the more aggregated level of compensation for the annual national and industry accounts to the more detailed benchmark level of detail for the 2007 benchmark year.

BEA's annual wages and salary measures are based primarily on wage data from the Bureau of Labor Statistics' Quarterly Census of Employment and Wages (QCEW), adjusted to account for misreporting of wages on tax returns and for differences in definitions

<sup>10.</sup> A proposed expansion for utilities, wholesale trade, and retail trade will be presented in the detailed annual gross output tables. The expansion of the presentation of industries for these sectors in the make and use tables of the benchmark I-O accounts is still under consideration.

<sup>11.</sup> For additional information on estimation methods, see Karen J. Horowitz and Mark A. Planting, *Concepts and Methods of the U.S. Input-Output Accounts* (2006) at www.bea.gov, and Nicole M. Mayerhauser and Erich H. Strassner, "Preview of the Comprehensive Revision of the Annual Industry Accounts: Changes in Definitions, Classification, and Statistical Methods," Survey 90 (March 2010): 21–34.

and coverage.<sup>12</sup> In the 2007 benchmark I-O accounts, industry distributions of compensation for more detailed levels than those published in the NIPAs or the annual industry accounts will be based on the industry distributions of wages for QCEW covered industries. For non-QCEW covered industries, the distribution of wages is based on Census Bureau economic census data, data for expenses from the services annual survey (SAS), and the 2007 business expenses supplement (BES).

Traditionally in the benchmark I-O accounts, total compensation for the economy was controlled to economywide compensation as published in the NIPAs, but the underlying industry distributions differed. For industries covered by Census Bureau surveys, payroll and benefits data reported on the economic census and BES were used to estimate industry compensation. For noncensus-covered industries, tabulations from the QCEW were used, and estimates of the benefits were developed using NIPA data.

Taxes on production and imports, less subsidies. Similar to compensation, "taxes on production and imports, less subsidies" by industry now will match taxes on production and imports, less subsidies by industry at the level of aggregation published in the NIPAs and the annual industry accounts. Traditionally in the benchmark accounts, taxes on production and imports, less subsidies were equal to the same total, but industry distributions differed. The underlying source data used for estimation remains unchanged.

Gross operating surplus. Gross operating surplus in the 2007 benchmark I-O accounts will reflect the improvements introduced into gross domestic income as part of the 2013 comprehensive revision of NIPAs. Gross operating surplus is initially derived in the benchmark accounts residually as the difference between gross output and the sum of intermediate inputs, compensation, and taxes on production and imports less subsidies, and the final estimate will be reconciled to, and informed by, gross operating surplus presented as part of NIPA gross domestic income. As a result, as part of the 2013 comprehensive NIPA revision, two important improvements will be introduced to the measurement of proprietors' income and will be reflected in gross operating surplus in the 2007 benchmark I-O accounts: (1) more accurately accounting for the capital gains and losses attributable to corporate partners, and (2) updated adjustments for the underreporting and nonreporting of income using updated data from the Internal Revenue Service.

#### Other statistical improvements

**Construction.** For the 2007 benchmark I-O accounts, in the construction sector, the output measure for maintenance and repair and the industry distribution for intermediate inputs and for own-account statistics will be improved.

In the 2002 benchmark I-O accounts, new construction output was derived from the Census Bureau's Value Put in Place (VPIP) survey, and the output measures for maintenance and repair and for own-account construction were based on the 1997 to 2002 trend in new construction. The industry distributions for maintenance and repair, for own-account construction, and for intermediate inputs were derived from construction distributions from the 1997 benchmark I-O accounts.

For the 2007 benchmark I-O accounts, the output for maintenance and repair will be based on economic census data. The economic census data provide detailed intermediate inputs for construction by NAICS industry. Additionally, the economic census data break down contractor receipts according to the type of structure built. These two tables have been cross-referenced to create intermediate input estimates by type of structure.

Own-account construction output will be improved by replacing judgmental trend estimates with data from VPIP. The distribution of own-account activity will also be improved, using BLS Occupational Employment Statistics data on construction workers by industry to determine the amount of construction activity performed by nonconstruction establishments.

Insurance. Statistics for the insurance industry (and related commodities) will reflect significant improvements with the release of the 2007 benchmark I-O accounts. New and improved source data will be introduced into the estimation of the insurance industry (and related commodities) for a number of insurance lines, including the incorporation of Medical Expenditure Panel Survey data from the Department of Health and Human Services, premiums data for income loss insurance from General Re Corporation, and data on title insurance from the American Land Title Association. In addition to improved source data, a number of methodological improvements will be

<sup>12.</sup> For complete details on BEA's measures of compensation by industry, including supplements to wages and salaries, see "Compensation of Employees," in NIPA Handbook: Concepts and Methods of the U.S. National Income and Product Accounts.

introduced, including the expansion of an adaptive expectations model to several lines of insurance, such as multiperil crop, mortgage guaranty, and mutual and fraternal life insurance. The introduction of this methodology will bring the treatment of these services in line with the rest of the property and casualty insurance industry.

Intermediate inputs by industry at the commodity level. In the 2007 benchmark I-O accounts, intermediate inputs by industry at the commodity level will be based on a conversion of intermediate inputs at the same level of detail that underlie the published annual industry accounts for 2007. These intermediate inputs will be updated through balancing the use table to make these estimates more consistent with estimates of intermediate inputs by industry for broad expense categories developed using economic census data, business expense data from the SAS and BES, and other sources.<sup>13</sup> Traditionally, initial intermediate inputs by industry at the commodity level were based on a conversion of the prior-benchmark input structure before being updated to be consistent with expense data tabulated on the economic census, BES, and other sources.

Balancing process. The use table is balanced with a biproportional adjustment procedure; that is, a procedure that sequentially adjusts the columns and rows of the use table to equal a set of predetermined control totals. In a series of iterations, the adjustments are made (1) until the use of commodities by industries, PCE, private investment, and government consumption and investment equals the domestic supply of commodities, (2) until the sum of value added by industry and intermediate inputs by industry equals gross output by industry, and (3) until the sum of value added across all industries equals the final expenditure measure of GDP. The predetermined con-

trols include industry and commodity gross output, value added at the 65-industry level of NAICS detail, and the commodity composition of final expenditure categories published as part of the NIPAs.

The use of a biproportional scaling procedure to balance the 2007 use table is consistent with the methodology used to produce the time series of annual industry accounts, but this procedure differs from that used to prepare the published benchmark I-O accounts for 2002. For the 2002 benchmark accounts, a generalized least squares method was used, whereby initial estimates of intermediate inputs by industry and commodity and value added below the published level of detail were adjusted based on the relative quality or reliability of the initial estimate.<sup>14</sup> While this "reconciliation" method is still used to establish the level of value added in the benchmark year, biproportional scaling is used to balance the table primarily because of the limited availability of statistical indicators of quality at this level of detail.

#### Source data

Principal sources of data used to construct currentdollar estimates for benchmark and nonbenchmark years can be found in tables A and B. A number of source data improvements will be incorporated into the fully integrated annual industry accounts time series, including expanded use of both Census Bureau SAS data for measuring gross output and BLS producer price indexes (PPIs) to deflate both intermediate inputs and output. PPIs will replace a variety of price indicators, including PCE price indexes and implicit price deflators based on average wages per employee. Additional details, including a table presenting principal sources of data used to construct prices, will be included in a forthcoming article that will describe the results of the 2013 comprehensive revision of the industry economic accounts.

<sup>13.</sup> The use of previously published intermediate inputs for a given year in updating the accounts with revised data for the same year is consistent with the methodology used in the annual industry accounts and was introduced as part of the 2011 flexible annual revision of the industry accounts. See Teresa L. Gilmore, Amanda S. Lyndaker, Sarah J. Pack, and Simon N. Randrianarivelo, "Annual Industry Accounts: Revised Statistics for 2003–2010," Survey 91 (December 2011): 15–27.

<sup>14.</sup> See Dylan G. Rassier, Thomas F. Howells III, Edward T. Morgan, Micholas R. Empey, and Conrad E. Roesch, "Integrating the 2002 Benchmark Input-Output Accounts and the 2002 Annual Industry Accounts," SURVEY 87 (December 2007): 14–22.

Table A. Principal Data Sources for Industry or Commodity Outputs—Continues

Industry or commodity	2007 Benchmark-year source	Nonbenchmark-year source
Agriculture, forestry, fishing and hunting	USDA, Forest Service, Economic Research Service and National Agriculture Statistical Service NOAA, National Marine Fisheries Service, Fisheries of the United States	USDA, Forest Service, Economic Research Service and National Agriculture Statistical Service NOAA, National Marine Fisheries Service, Fisheries of the United States
	Census Bureau, Statistics of United States Businesses	Census Bureau, ASM Bureau of Economic Analysis, NIPAs
Mining	Census Bureau, 2007 Economic Census, NAICS Sector 21, Mining	DOE, Energy Information Administration
Utilities	Census Bureau, 2007 Economic Census, NAICS Sector 22,	USGS Mineral Commodity Summaries Census Bureau, SAS
<b>Guinio</b>	Utilities	·
Construction	DOE, Energy Information Administration	DOE, Energy Information Administration
Construction	Census Bureau, Value of Construction Put In Place Statistics	Census Bureau, Value of Construction Put In Place Statistics Census Bureau, ASM
Manufacturing	Census Bureau, 2007 Economic Census, NAICS Sector 31–33, Manufacturing Census Bureau, 2007 Current Industrial Reports	Census Bureau, Asivi
Wholesale trade	Census Bureau, 2007 Economic Census, NAICS Sector 42, Wholesale Trade Census Bureau, 2007 Annual Wholesale Trade Survey	Census Bureau, Annual Wholesale Trade Survey
Retail trade	Census Bureau, 2007 Economic Census, NAICS Sector 44–45, Retail Trade	Census Bureau, Annual Retail Trade Survey
Transportation and correlation	Census Bureau, 2007 Fanancia Census NAICS Center 49, 40	Consula Bureau CAC
Transportation and warehousing	Census Bureau, 2007 Economic Census, NAICS Sector 48–49, Transportation and Warehousing	Census Bureau, SAS
	DOT, Bureau of Transportation Statistics DOT, Surface Transportation Board Amtrak 2007 Annual Report	DOT, Bureau of Transportation Statistics DOT, Surface Transportation Board Amtrak Annual Reports
Information	Census Bureau, 2007 Economic Census, NAICS Sector 51, Information	Census Bureau, SAS
Finance, insurance, real estate, rental and leasing	Census Bureau, 2007 Economic Census, NAICS Sector 52, Finance and Insurance	Census Bureau, SAS
	Census Bureau, 2007 Economic Census, NAICS Sector 53, Real Estate and Rental and Leasing	SEC Focus Reports
	Federal Deposit Insurance Corporation, 2003 Statistics on Banking	Federal Deposit Insurance Corporation, Statistics on Banking
	New York Stock Exchange, 2007 Annual Report	Office of Thrift Supervision data
	Federal Reserve Board, Flow of Funds Accounts Internal Revenue Service, Statistics of Income	Federal Reserve Board, Flow of Funds Accounts National Credit Union Administration
	Department of Health and Human Services, Medical Expenditure Panel Survey	BLS, QCEW
	Experiorare i ariel Survey	Internal Revenue Service, Statistics of Income
	A M Best Company statistics	National Association of Insurance Commissioners statistics A M Best Company statistics
	Mortgage Insurance Companies of America, Fact Book	Mortgage Insurance Companies of America, Fact Book
	American Council of Life Insurers, Life Insurance Fact Book BEA, NIPAs	American Council of Life Insurers, <i>Life Insurance Fact Book</i> BEA, NIPAs
Professional and business services	Census Bureau, 2007 Economic Census, NAICS Sector 54, Professional, Scientific, and Technical Services	Census Bureau, SAS
	Census Bureau, 2007 Economic Census, NAICS Sector 55, Management of Companies and Enterprises Census Bureau, 2007 Economic Census, NAICS Sector 56, Administrative and Support and Waste Management and Remediation Services	BLS, QCEW
Educational services, health care, and social assistance	USDOE, National Center for Education Statistics, 2007 Digest of Education Statistics	USDOE, National Center for Education Statistics
	Census Bureau, 2007 Economic Census, NAICS Sector 61, Educational Services	Census Bureau, SAS
	Census Bureau, 2007 Economic Census, NAICS Sector 62, Health Care and Social Assistance	BEA, NIPAs
		DEA, NIPAS

# Table A. Principal Data Sources for Industry or Commodity Outputs—Table Ends

Industry or commodity	2007 Benchmark-year source	Nonbenchmark-year source
Arts, entertainment, recreation, accommodation, and food services	Census Bureau, 2007 Economic Census, NAICS Sector 71, Arts, Entertainment, and Recreation	Census Bureau, SAS
	Census Bureau, 2007 Economic Census, NAICS Sector 72, Accommodation and Food Services	BEA, NIPAs
		Census Bureau, Annual Retail Trade Survey
Other services, except government	Census Bureau, 2007 Economic Census, NAICS Sector 81, Other Services	Census Bureau, SAS
	BEA, NIPAs	BEA, NIPAs
		BLS, QCEW
		National Center for Charitable Statistics
Government	Census Bureau, 2007 Census of Governments	Department of Defense data
	Census Bureau, 2007 Government Finances	U.S. Postal Service receipts
	Census Bureau, 2007 Public Employment	DOE, Energy Information Administration
	Federal Budget Data and Federal Government Agency Reports	Census Bureau, Value of Construction Put In Place Statistics
	Center for Medicare and Medicaid Services	BEA, NIPAs
	U.S. Postal Service receipts, DOE, Energy Information Administration	Census Bureau, Survey of Government Finances
	BEA, NIPAs	BLS, QCEW

ASM Annual Survey of Manufactures
BLS Bureau of Economic Analysis
BUS DOE Department of Energy
DOT Department of Transportation
NAICS North American Industry Classification System
NIPAs National Income and Product Accounts

NOAA National Oceanic and Atmospheric Administration
OCEW Quarterly Census of Employment and Wages
SAS Service Annual Survey
SEC Securities and Exchange Commission
USDA USDAD USDAD US. Department of Agriculture
USDOE U.S. Department of Education
USGS United States Geological Survey

# Table B. Principal Data Sources and Methods for Estimating Intermediate Inputs and Value Added

Input component	Source data and methods used in 2007 benchmark year
Intermediate inputs <sup>1</sup>	Agriculture, forestry, fishing, and hunting Inputs to the agriculture, forestry, fishing and hunting industries were estimated from U.S. Department of Agricultures 2007 Census of Agriculture or by extrapolating 2002 benchmark input-output (I-O) estimates.  Mining
	Inputs to the mining industries were estimated primarily from the 2007 Economic Census mining sector reports. Detailed expense data used to estimate intermediate inputs included accounting, auditing, and bookkeeping services; advertising and promotional expenses; communication services; legal services; purchased electricity; purchased fuels consumed; rental payments for buildings and other structures; rental payments for machinery and equipment; supplies used and minerals received; and all other operating expenses. Inputs were also extrapolated using the 2002 benchmark I-O estimates.
	Construction Inputs to the construction industries were estimated primarily from 2007 Economic Census construction data.
	Manufacturing Inputs to the manufacturing industries were estimated primarily from the 2007 Economic Census manufacturing sector reports. Detailed expense data used to estimate intermediate inputs included accounting, auditing, and bookkeeping services; advertising and promotional services; communication services; legal services; management consulting and administrative services; materials, parts, containers, packaging, etc., used; purchased computer services; purchased electricity; purchased fuels; refuse removal services; rental payments for buildings and other structures; rental payments for machinery and equipment; repair and maintenance services of buildings and/or machinery; ad all other operating expenses. Inputs were also extrapolated using the 2002 benchmark I-O estimates.
	Wholesale and retail trade Inputs to the wholesale and retail trade industries were estimated primarily from the Census Bureau's 2007 Annual Wholesale Trade Survey (AWTS) and Annual Retail Survey (ARTS). Detailed expense data used to estimate intermediate inputs included packaging materials and containers; data processing and other purchased computer services; communication services; repairs and maintenance to machinery and equipment; repairs and maintenance to buildings, structures, and offices; rental payments for machinery and equipment; rental payments for buildings, offices, stores; purchased electricity; purchased fuels (except motor fuels); water, sewer, refuse removal, and other utility payments; purchased transportation, shipping and warehousing services; purchased advertising and promotional services; and purchased professional and technical services. Inputs were also extrapolated using the 2002 benchmark I-O estimates.
	Services, transportation and warehousing, and utilities
	For selected census-covered industries, information from the 2007 Service Annual Survey (SAS) on operating expenses was used. Detailed expense data used to estimate intermediate inputs included materials, parts and supplies (not for resale); purchased electricity; purchased fuels (except motor fuels); rental payments for machinery, equipment, and other tangible items; rental payments for buildings, structures, and land; repairs and maintenance to machinery and equipment; repairs and maintenance to buildings, structures, and offices; advertising and promotional services; printing services; data processing and other purchased computer services; communication services; water, sewer, refuse removal and other utilities; professional and technical services; and all other operating expenses.
	For industries not covered by census, inputs were estimated from a variety of sources, including data from the 2009 SAS on operating expenses, and data from Amtrak, Department of Transportation, Department of Energy, Federal Reserve Board, and the Securities Exchange Commission. Inputs were also estimated by extrapolating 2002 benchmark I-O estimates by the change in output from 2002 to 2007.
Value added:	
Compensation of employees	Tabulations of wages and salaries from the Bureau of Labor Statistics Quarterly Census of Employment and Wages (QCEW) program, and estimates of supplements to wages and salaries from the national income and product accounts (NIPAs) were used; data were adjusted for misreporting and I-O industry definitions.
	For industries not covered by the QCEW, payroll data from the 2007 Economic Censuses were used; data were adjusted for misreporting and I-O industry definitions. Benefits data were based on the relationship between the Economic Census, SAS, and 2007 Business Expense Supplement reported benefits and payroll data, applied to the 2007 QCEW wage and salary data. For the remaining industries, benefits were estimated using indirect techniques.
	All estimates were adjusted to balance to total compensation by industry in the NIPAs.
Taxes on production and imports less subsidies	The estimates by industry were prepared in two parts: For excise and general sales taxes, the values were estimated as part of each industry's output; for other taxes, assessments and license fees, the estimates were distributed on the basis of a variety of source data, including state government tax collections statistics, the Annual Survey of Manufactures, ARTS, AWTS, and SAS. For all other tax liabilities, estimates were distributed to industries using indirect techniques.  All estimates were adjusted to balance to total taxes on production and imports, less subsidies, by industry
	in the NIPAs.
Gross operating surplus	For most industries, gross operating surplus reflects a quality-weighted average of a residual estimate (total industry output less total intermediate inputs, compensation of employees, and taxes on production and imports, less subsidies) and a direct-estimate based on summing up the components of gross operating surplus from the NIPAs, adjusted to an establishment basis. <sup>2</sup>

Estimates for intermediate inputs were adjusted during the process of balancing commodity purchases across industries with commodity output totals.
 See Rassier, Howells III, Morgan, Empey, and Roesch, "Integrating the 2002 Bench-

mark Input-Output Accounts with the 2002 Annual Industry Accounts," Survey of Current Business 87 (December): 14-22.

# Appendix A. Proposed Industries in the 2007 Benchmark Input-Output Accounts—Continues

	I-O industry code and title	Related 2007 NAICS codes			I-O industry code and title	Related 2007 NAICS codes
1110	AGRICULTURE, FORESTRY, FISHING AND HUNTING  Crop production 1111A0 Oilseed farming	11113–6, 11119 1112 1113 1114		311520 31161A 311615 311700 311810 3118A0 311910	lce cream and frozen dessert manufacturing	311611–3 311615 3117 31181 31182–3 31191
1120	Animal production 1121A0 Beef cattle ranching and farming, including feedlots and dual-purpose ranching and farming	11211, 11213		311920 311930 311940 311990	Coffee and tea manufacturing	31192 31193 31194
	112A00 Animal production, except cattle and poultry and eggs 112300 Poultry and egg production	1122, 1124–5, 1129	3121	312110 312120 312130	e manufacturing Soft drink and ice manufacturing Breweries Wineries	31212
1130	Forestry and logging 113000 Forestry and logging	113	3122	312140	Distilleries	
1140	Fishing, hunting, and trapping 114000 Fishing, hunting, and trapping	114		312200 Textile m	Tobacco manufacturing	3122
1150	Support activities for agriculture and forestry 115000 Support activities for agriculture and forestry	115		313100 313200 313300	Fiber, yarn, and thread mills	3132
2110	Oil and gas extraction 211000 Oil and gas extraction	211	3140	314110 314120	roduct mills Carpet and rug mills Curtain and linen mills	31411 31412
2121	Coal mining 212100 Coal mining	2121	3150	Apparel	Other textile product mills	
2122	Metal ores mining 2122A0 Iron, gold, silver, and other metal ore mining	21221, 21222, 21229 21223	3160	Leather	and allied product manufacturing  Leather and allied product manufacturing	
2123	Nonmetallic mineral mining and quarrying 212310 Stone mining and quarrying	21231 21232, 21239	3210	Wood pr	oduct manufacturing Sawmills and wood preservation	
2130	Support activities for mining 213111 Drilling oil and gas wells 21311A Other support activities for mining	213111 213112–5		321910	manufacturing	32191
	UTILITIES		3221	Pulp, pa	per, and paperboard mills	20011
2211	Electric power generation, transmission, and distribution 221112 Fossil fuel electric power generation	221112 221113		322120 322130	Paperboard mills	32212
2212	221120 Electric power transmission, control, and distribution  Natural gas distribution	22112	3222	322210 322220 322230	ed paper product manufacturing Paperboard container manufacturing Paper bag and coated and treated paper manufacturing Stationery product manufacturing	32223
2213	221200 Natural gas distribution			322291 322299	Sanitary paper product manufacturing	322291 322299
	221300 Water, sewage and other systems  CONSTRUCTION	2213	3230	323110	and related support activities Printing	
2301	New nonresidential construction 2332A0 Commercial structures, including farm structures	23* 23* 23*	3240	324110 324121 324122	m and coal products manufacturing Petroleum refineries Asphalt paving mixture and block manufacturing Asphalt shingle and coating materials manufacturing Other petroleum and coal products manufacturing	324121 324122
2302	233293 Highways and streets	23* 23*	3251	325110 325120 325130	Petrochemical manufacturing Petrochemical manufacturing Industrial gas manufacturing Synthetic dye and pigment manufacturing	32512 32513
วรบว	233412 New multifamily residential structures	23*	3252	325180 325190 Resin, ru	Other basic inorganic chemical manufacturing Other basic organic chemical manufacturing  ubber, and artificial fibers manufacturing	
2303	Maintenance and repair construction 230301 Nonresidential maintenance and repair	23* 23*		325211		
3110	MANUFACTURING Food manufacturing		3253	Agricult	ural chemical manufacturing Fertilizer manufacturing	32531
-	311111 Dog and cat food manufacturing	311119 31121	3254	325320	Pesticide and other agricultural chemical manufacturing ceutical and medicine manufacturing	32532
	31122A Soybean and other oilseed processing	311225 31123		325411 325412 325413 325414		325412 325413
	311300 Sugar and confectionery product manufacturing	31142 311511–2	3255	325510	pating, and adhesive manufacturing Paint and coating manufacturing Adhesive manufacturing	
	311514 Dry, condensed, and evaporated dairy product manufacturing		3256	325610	eaning compound, and toiletry manufacturing Soap and cleaning compound manufacturing Toilet preparation manufacturing	32561 32562

Appendix A. Proposed Industries in the 2007 Benchmark Input-Output Accounts—Continues

I-O industry code and title		Related 2007 NAICS codes	ed 2007 S codes I-O industry code and title		Related 2007 NAICS codes	
3259	Other chemical product and preparation manufacturing 325910 Printing ink manufacturing	32591 32592, 32599	3332		Il machinery manufacturing Other industrial machinery manufacturing	33321, 333291–4, 333298
3260	Plastics and rubber products manufacturing	32392, 32399			Plastics and rubber industry machinery manufacturing Semiconductor machinery manufacturing	33322
	326110 Plastics packaging materials and unlaminated film and sheet manufacturing	32611	3333	Commerci 33331A	cial and service industry machinery manufacturing Vending, commercial, industrial, and office machinery	
	manufacturing	32612 32613		333315	manufacturing Optical instrument and lens manufacturing Photographic and photocopying equipment manufacturing	333311–3 333314 333315
	326140 Polystyrene foam product manufacturing	32614 32615			Other commercial and service industry machinery manufacturing	333319
	326160 Plastics bottle manufacturing	32616 32619	3334	33341A	d commercial refrigeration equipment manufacturing Air purification and ventilation equipment manufacturing Heating equipment (except warm air furnaces)	333411–2
	326220 Rubber and plastics hoses and belting manufacturing	32622			manufacturingAir conditioning, refrigeration, and warm air heating equipment manufacturing	333414 333415
270	Nonmetallic mineral product manufacturing 327100 Clay product and refractory manufacturing	3271	3335		rking machinery manufacturing	
	327200 Glass and glass product manufacturing	3272 32731		33351A	Industrial mold manufacturing  Metal cutting and forming machine tool manufacturing	333511 333512–3
	327320 Ready-mix concrete manufacturing	32732			Special tool, die, jig, and fixture manufacturing	333514
	327330 Concrete pipe, brick, and block manufacturing	32739		JJJJ 1 D	Cutting and machine tool accessory, rolling mill, and other metalworking machinery manufacturing	333515, 333516, 3335
	327400 Lime and gypsum product manufacturing	3274	3336	Engine t	turbine, and power transmission equipment	
	327991 Cut stone and stone product manufacturing	327991		manufac	turing	
	327992 Ground or treated mineral and earth manufacturing			333611 333612	Turbine and turbine generator set units manufacturing Speed changer, industrial high-speed drive, and gear	333611
	327993 Mineral wool manufacturing	327999			manufacturing	333612
31A	Iron and steel mills and manufacturing from purchased steel 331100 Iron and steel mills and ferroalloy manufacturing	3311			Mechanical power transmission equipment manufacturing Other engine equipment manufacturing	333613 333618
04 D	331200 Steel product manufacturing from purchased steel	3312	3339	33391Ā	neral purpose machinery manufacturing Pump and pumping equipment manufacturing Air and gas compressor manufacturing	333911, 333913 333912
OID	Nonferrous metal production and processing 33131A Alumina refining and primary aluminum production	331311–2		333920	Material handling equipment manufacturing	33392
	331314 Secondary smelting and alloying of aluminum	331314		333991	Power-driven handtool manufacturing	333991
	33131B Aluminum product manufacturing from purchased aluminum	331315, 331316, 331319			Other general purpose machinery manufacturing	
	331419 Primary smelting and refining of nonferrous metal (except	331411		333994	Industrial process furnace and oven manufacturing Fluid power process machinery	333994
	copper and aluminum). 331420 Copper rolling, drawing, extruding, and alloying	331419 33142	3341		er and peripheral equipment manufacturing Electronic computer manufacturing	334111
045	3, , 3	33149		334112	Computer storage device manufacturing	334112
315	Foundries 331510 Ferrous metal foundries	33151	0044	A!:	equipment manufacturing	334113, 334119
	331520 Nonferrous metal foundries	33152	334A		deo, and communications equipment manufacturing Telephone apparatus manufacturing	33421
321	Forging and stamping			334220	Broadcast and wireless communications equipment	33422
	33211A All other forging, stamping, and sintering	332111–2, 332117  332114			Other communications equipment manufacturing	
322	33211B Crown and closure manufacturing and metal stamping	332115–6	3344	Semicon	ductor and other electronic component manufacturing Semiconductor and related device manufacturing	
323	332200 Cutlery and handtool manufacturing	3322		334418	Printed circuit assembly (electronic assembly) manufacturing Other electronic component manufacturing	334418
020	332310 Plate work and fabricated structural product manufacturing 332320 Ornamental and architectural metal products manufacturing		0045			334414–7, 334419
324			3345	334510	ic instrument manufacturing Electromedical and electrotherapeutic apparatus manufacturing	334510
	332420 Metal tank (heavy gauge) manufacturing			334511	Search, detection, and navigation instruments manufacturing	334511
		33243			Automatic environmental control manufacturing	334512
32A	Ordnance and accessories manufacturing				Industrial process variable instruments manufacturing Totalizing fluid meter and counting device manufacturing	334513 334514
J	33299A Ammunition, arms, ordnance, and accessories			334515	Electricity and signal testing instruments manufacturing	334515
	manufacturing	332992-5		334516 334517	Analytical laboratory instrument manufacturing	334516 334517
32B	Other fabricated metal product manufacturing 332500 Hardware manufacturing	3325 3326			Watch, clock, and other measuring and controlling device manufacturing.	334518–9
	332710 Machine shops	33271	3346	Manufac	turing and reproducing magnetic and optical media	
	332720 Turned product and screw, nut, and bolt manufacturing	33272			Manufacturing and reproducing magnetic and optical	22461
	332800 Coating, engraving, heat treating, and allied activities	3328 332911–2, 332919			media	33461
	332913 Plumbing fixture fitting and trim manufacturing	332913	3351	Electric I	ighting equipment manufacturing	22511
	332996 Fabricated pipe and pipe fitting manufacturing	332991 332996			Electric lamp bulb and part manufacturing Lighting fixture manufacturing	33511 33512
	33299B Other fabricated metal manufacturing	332997–9	3352	Househo	old appliance manufacturing	
3331	Agriculture, construction, and mining machinery manufacturing	000444		335210	Small electrical appliance manufacturing	33521
	333111 Farm machinery and equipment manufacturing	333111 333112		335221 335222	Household cooking appliance manufacturing Household refrigerator and home freezer manufacturing	335221 335222
	333120 Construction machinery manufacturing	33312		335224	Household laundry equipment manufacturing	335224
	333130 Mining and oil and gas field machinery manufacturing	33313	H	335228	Other major household appliance manufacturing	335228

See the note at the end of the table.

# Appendix A. Proposed Industries in the 2007 Benchmark Input-Output Accounts—Continues

	I-O industry code and title	Related 2007 NAICS codes	I-O industry code and title Relate NAICS	
353	Electrical equipment manufacturing		RETAIL TRADE	
	335311 Power, distribution, and specialty transformer manufacturing	225211	4A00 Retail trade	
	335312 Motor and generator manufacturing	335312	441000 Motor vehicle and parts dealers	
	335313 Switchgear and switchboard apparatus manufacturing		442000 Furniture and home furnishings stores	
	335314 Relay and industrial control manufacturing	335314	443000 Electronics and appliance stores	
	·		444000 Building material and garden equipment and supplies dealers 444	
9	Other electrical equipment and component manufacturing		445000 Food and beverage stores	
	335911 Storage battery manufacturing	335911	447000 Gasoline stations 447	
	335912 Primary battery manufacturing	335912	448000 Clothing and clothing accessories stores	
	335930 Wiring device manufacturing		451000 Sporting goods, hobby, book, and music stores	
	335991 Carbon and graphite product manufacturing	335991	452000 General merchandise stores	
	335999 All other miscellaneous electrical equipment and		453000 Miscellaneous store retailers	
•	component manufacturing	335999		
1	Motor vehicle manufacturing 336111 Automobile manufacturing	336111	TRANSPORTATION AND WAREHOUSING, EXCLUDING POSTAL SERVICE	
	336112 Light truck and utility vehicle manufacturing	336112		
	336120 Heavy duty truck manufacturing	33612	4810         Air transportation           481000         Air transportation           481         481	
4	Motor vehicle body, trailer, and parts manufacturing		4820 Rail transportation	
	336211 Motor vehicle body manufacturing		482000 Rail transportation	
	336212 Truck trailer manufacturing			
	336214 Travel trailer and camper manufacturing		4830 Water transportation	
	336310 Motor vehicle gasoline engine and engine parts		483000 Water transportation	
	manufacturing		4840 Truck transportation 484000 Truck transportation	
	manufacturing	33632		
	spring), and brake systems manufacturing	33633-4	4850 Transit and ground passenger transportation 485000 Transit and ground passenger transportation	
	336350 Motor vehicle transmission and power train parts manufacturing			
	336360 Motor vehicle seating and interior trim manufacturing	33636	4860 Pipeline transportation 486000 Pipeline transportation	
	336370 Motor vehicle metal stamping	33637		
	336390 Other motor vehicle parts manufacturing	33639	48A0 Scenic and sightseeing transportation and support activities	
ļ	Aerospace product and parts manufacturing		48A000 Scenic and sightseeing transportation and support activities for transportation	
	336411 Aircraft manufacturing	336411	101 transportation	
	336412 Aircraft engine and engine parts manufacturing		4920 Couriers and messengers	
	336413 Other aircraft parts and auxiliary equipment manufacturing		492000 Couriers and messengers	
	336414 Guided missile and space vehicle manufacturing	336414	4930 Warehousing and storage	
	missiles	336415, 336419	493000 Warehousing and storage	
В	Other transportation equipment manufacturing	0005	INFORMATION	
	336500 Railroad rolling stock manufacturing	336611	5111 Newspaper, periodical, book, and directory publishers	
	336612 Boat building	336612	51111 Newspaper, periodical, book, and directory publishers	
	336991 Motorcycle, bicycle, and parts manufacturing	336991	511110 Newspaper publishers	
			511130 Book publishers	
	336992 Military armored vehicle tank and tank component		311100 Dook publishers	19
	336992 Military armored vehicle, tank, and tank component manufacturing	336992	5111A0 Directory, mailing list, and other publishers	
	336992 Military armored vehicle tank and tank component	336992 336999	5111A0 Directory, mailing list, and other publishers	
0	336992 Military armored vehicle, tank, and tank component manufacturing	336999	5111A0 Directory, mailing list, and other publishers	
0	336992 Military armored vehicle, tank, and tank component manufacturing	336999	5111A0 Directory, mailing list, and other publishers	
)	336992 Military armored vehicle, tank, and tank component manufacturing	33711 337121	5111A0 Directory, mailing list, and other publishers	
)	336992 Military armored vehicle, tank, and tank component manufacturing	336999	5111A0 Directory, mailing list, and other publishers	
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ס	336992 Military armored vehicle, tank, and tank component manufacturing	33711 337121 337122 337124–5	5111A0 Directory, mailing list, and other publishers	
)	336992 Military armored vehicle, tank, and tank component manufacturing	33711 337121 337122 337124–5 337127	5111A0 Directory, mailing list, and other publishers	
ס	336992 Military armored vehicle, tank, and tank component manufacturing	33711 337121 337122 337124–5 337127	5111A0         Directory, mailing list, and other publishers	
)	336992 Military armored vehicle, tank, and tank component manufacturing	33711 337121 337122 337124–5 337127 337129	5111A0 Directory, mailing list, and other publishers	
ס	336992 Military armored vehicle, tank, and tank component manufacturing. 336999 All other transportation equipment manufacturing. 337101 Wood kitchen cabinet and countertop manufacturing. 337110 Upholstered household furniture manufacturing. 337121 Monupholstered wood household furniture manufacturing. 337122 Metal and other household furniture (except wood) manufacturing. 337127 Institutional furniture manufacturing. 337128 Wood television, radio, and sewing machine cabinet manufacturing. 33721A Office furniture and custom architectural woodwork and millwork manufacturing.	336999 33711 337121 337122 337124–5 337127 337129 337211, 337212, 337214	5111A0 Directory, mailing list, and other publishers	
ס	336992 Military armored vehicle, tank, and tank component manufacturing	336999 33711 337121 337122 337124-5 337127 337129 337211, 337212, 337214 337215	5111A0 Directory, mailing list, and other publishers	
0	336992 Military armored vehicle, tank, and tank component manufacturing. 336999 All other transportation equipment manufacturing. 337101 Wood kitchen cabinet and countertop manufacturing. 337110 Upholstered household furniture manufacturing. 337121 Monupholstered wood household furniture manufacturing. 337122 Metal and other household furniture (except wood) manufacturing. 337127 Institutional furniture manufacturing. 337128 Wood television, radio, and sewing machine cabinet manufacturing. 33721A Office furniture and custom architectural woodwork and millwork manufacturing.	336999 33711 337121 337122 337124-5 337127 337129 337211, 337212, 337214 337215	5111A0 Directory, mailing list, and other publishers	
	336992 Military armored vehicle, tank, and tank component manufacturing. 336999 All other transportation equipment manufacturing. 337110 Wood kitchen cabinet and countertop manufacturing	336999 33711 337121 337122 337124-5 337127 337129 337211, 337212, 337214 337215	5111A0 Directory, mailing list, and other publishers	
	336992 Military armored vehicle, tank, and tank component manufacturing. 336999 All other transportation equipment manufacturing. 337110 Wood kitchen cabinet and countertop manufacturing 337112 Upholstered household furniture manufacturing 337121 Monupholstered wood household furniture manufacturing Metal and other household furniture (except wood) manufacturing. 337127 Institutional furniture manufacturing Wood television, radio, and sewing machine cabinet manufacturing. 33721A Office furniture and custom architectural woodwork and millwork manufacturing. 337215 Showcase, partition, shelving, and locker manufacturing. 337216 Medical equipment and supplies manufacturing.  Medical equipment and supplies manufacturing. 339112 Surgical and medical instrument manufacturing.	336999  33711 337121 337122  337124–5 337127  337129  337211, 337212, 337214 337215 3379  339112	5111A0         Directory, mailing list, and other publishers	
	336992 Military armored vehicle, tank, and tank component manufacturing	336999 33711 337121 337122 337124–5 337127 337129 337211, 337212, 337214 337215 3379	5111A0 Directory, mailing list, and other publishers	
	336992 Military armored vehicle, tank, and tank component manufacturing	336999 33711 337121 337122 337124–5 337127 337129 337214, 337212, 337214 337215 3379 339112 339113 339114	5111A0 Directory, mailing list, and other publishers	
	336992 Military armored vehicle, tank, and tank component manufacturing. 336999 All other transportation equipment manufacturing. 33710 Wood kitchen cabinet and countertop manufacturing. 337110 Wood Intervent wood household furniture manufacturing manufacturing. 337110 Metal and other household furniture (except wood) manufacturing. 337111 Wood television, radio, and sewing machine cabinet manufacturing. 337111 Office furniture and custom architectural woodwork and millwork manufacturing. 33711 Showcase, partition, shelving, and locker manufacturing. 337110 Wood Interventier elated product manufacturing. 337110 Wood Interventier elated product manufacturing. 337110 Wood Interventier elated product manufacturing. 337111 Wood Interventier elated product manufacturing. 337111 Surgical and medical instrument manufacturing. 337111 Surgical appliance and supplies manufacturing. 337111 Wood Interventier elated product manufacturing.	336999  33711 337121 337122  337124–5 337127  337129  337214, 337212, 337214 337215 3379  339112 339113 339114 339115	5111A0 Directory, mailing list, and other publishers	
	336992 Military armored vehicle, tank, and tank component manufacturing. 336999 All other transportation equipment manufacturing. 337110 Wood kitchen cabinet and countertop manufacturing. 337121 Upholstered household furniture manufacturing. 337122 Nonupholstered wood household furniture manufacturing Metal and other household furniture (except wood) manufacturing. 337127 Institutional furniture manufacturing. 337128 Wood television, radio, and sewing machine cabinet manufacturing. 33721A Office furniture and custom architectural woodwork and millwork manufacturing. 337215 Showcase, partition, shelving, and locker manufacturing. 337900 Other furniture related product manufacturing. 337910 Wood and medical instrument manufacturing. 339112 Surgical and medical instrument manufacturing. 339113 Surgical appliance and supplies manufacturing. 339114 Ophthalmic goods manufacturing. 339115 Ophthalmic goods manufacturing.	336999  33711 337121 337122  337124–5 337127  337129  337214, 337212, 337214 337215 3379  339112 339113 339114 339115	5111A0 Directory, mailing list, and other publishers	
	336992 Military armored vehicle, tank, and tank component manufacturing 336999 All other transportation equipment manufacturing 37110 Wood kitchen cabinet and countertop manufacturing 337121 Upholstered household furniture manufacturing 337122 Moupholstered wood household furniture manufacturing 337123 Metal and other household furniture (except wood) manufacturing 137129 Wood television, radio, and sewing machine cabinet manufacturing 237215 Showcase, partition, shelving, and locker manufacturing 337215 Showcase, partition, shelving, and locker manufacturing 337215 Showcase, partition, shelving, and locker manufacturing 337215 Surgical appliance and supplies manufacturing 339112 Surgical appliance and supplies manufacturing 339113 Surgical appliance and supplies manufacturing 339113 Dential equipment and supplies manufacturing 539115 Ophthalmic goods manufacturing 539116 Ophthalmic goods manufacturing 539116 Ophthalmic goods manufacturing 5410 Ophthal	336999  33711 337121 337122  337124–5 337127  337129  337214 337214 337215 3379  339112 339113 339114 339115 339116	5111A0 Directory, mailing list, and other publishers	
	336992 Military armored vehicle, tank, and tank component manufacturing	336999  33711 337121 337122  337124–5 337127  337129  337211, 337212, 337214 337215 3379  339112 339113 339114 339115 339116	5111A0 Directory, mailing list, and other publishers	1010
	336992 Military armored vehicle, tank, and tank component manufacturing. 336999 All other transportation equipment manufacturing. 33710 Wood kitchen cabinet and countertop manufacturing. 337110 Upholstered household furniture manufacturing. 337121 Monupholstered wood household furniture manufacturing. 337122 Metal and other household furniture (except wood) manufacturing. 337127 Wood television, radio, and sewing machine cabinet manufacturing. 33721A Office furniture and custom architectural woodwork and millwork manufacturing. 337215 Showcase, partition, shelving, and locker manufacturing. 33790 Other furniture related product manufacturing. 337910 Surgical and medical instrument manufacturing. 339112 Surgical appliance and supplies manufacturing. 339113 Surgical appliance and supplies manufacturing. 339116 Dental equipment and supplies manufacturing. 339116 Dental laboratories  Other miscellaneous manufacturing. 339910 Jewelry and silverware manufacturing.	336999  33711 337121 337122  337124–5 337127  337129  337214 337214 337215 3379  339112 339113 339116  33991 33992	5111A0 Directory, mailing list, and other publishers	1919
1	336992 Military armored vehicle, tank, and tank component manufacturing. 336999 All other transportation equipment manufacturing. 337110 Wood kitchen cabinet and countertop manufacturing. 337121 Upholstered household furniture manufacturing. 337122 Metal and other household furniture manufacturing. 337127 Institutional furniture manufacturing. 337128 Wood television, radio, and sewing machine cabinet manufacturing. 33721A Office furniture and custom architectural woodwork and millwork manufacturing. 337215 Showcase, partition, shelving, and locker manufacturing. 337215 Showcase, partition, shelving, and locker manufacturing. 337215 Showcase, partition, shelving, and locker manufacturing. 337216 Voter furniture related product manufacturing. 339110 Surgical appliance and supplies manufacturing. 339111 Surgical appliance and supplies manufacturing. 339111 Ophthalmic goods manufacturing. 339112 Ophthalmic goods manufacturing. 339920 Sporting and tabletic goods manufacturing. 339920 Sporting and athletic goods manufacturing.	336999  33711 337121 337122  337124–5 337127  337129  337214 337214 337215 3379  339112 339113 339114 339115 339116	5111A0 Directory, mailing list, and other publishers	1919
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See the note at the end of the table.

Appendix A. Proposed Industries in the 2007 Benchmark Input-Output Accounts—Continues

	I-O industry code and title	Related 2007 NAICS codes		I-O industry code and title	Related 2007 NAICS codes
5240	Insurance carriers and related activities 524100 Insurance carriers	5241		ADMINISTRATIVE AND WASTE SERVICES	
	524200 Insurance agencies, brokerages, and related activities	5242	561A	All other administrative and support services	
				561100 Office administrative services	5611
250	Funds, trusts, and other financial vehicles	505		561200 Facilities support services	
	525000 Funds, trusts, and other financial vehicles	525		561400 Business support services	5614
	REAL ESTATE AND RENTAL AND LEASING			561600 Investigation and security services	5617
				561900 Other support services	5619
310		E01		Caron Support Sol Tissellinininininininininininininininininini	00.0
	531000 Real estate	331	5613	Employment services	
8008	Owner-occupied dwellings			561300 Employment services	5613
	S00800 Owner-occupied dwellings	n.a.			
			5615	Travel arrangement and reservation services	
321		E004		561500 Travel arrangement and reservation services	5615
	532100 Automotive equipment rental and leasing	5321			
32A	Consumer goods and general rental centers		5620	Waste management and remediation services	500
	532A00 General and consumer goods rental	5322-3	П	562000 Waste management and remediation services	302
	· ·		П	EDUCATIONAL SERVICES	
324	Commercial and industrial machinery and equipment rental and			EDUCATIONAL SERVICES	
	leasing 532400 Commercial and industrial machinery and equipment rental		6100	Educational services	
	and leasing	5324		611100 Elementary and secondary schools	6111
	· ·			611A00 Junior colleges, colleges, universities, and professional	0110 0
330					6112–3
	533000 Lessors of nonfinancial intangible assets	533			6114–7
	PROFESSIONAL AND TECHNICAL SERVICES			HEALTH CARE AND SOCIAL ASSISTANCE	
			6210	Ambulatory health care services	
411	Legal services 541100 Legal services	E444		621100 Offices of physicians	6211
	541100 Legal Services	3411		621200 Offices of dentists	6212
412	Accounting, tax preparation, bookkeeping, and payroll services			621300 Offices of other health practitioners	6213
	541200 Accounting, tax preparation, bookkeeping, and payroll			621400 Outpatient care centers	6214
	services	5412		621600 Home health care services	6016
				621900 Other ambulatory health care services	6219
413	Architectural, engineering, and related services	E410		<del></del>	
	541300 Architectural, engineering, and related services	3413	6220	Hospitals	
5414	Specialized design services			622000 Hospitals	622
	541400 Specialized design services	5414			
			6230	Nursing and residential care facilities	
415	Computer systems design and related services	F44F44		623A00 Nursing and community care facilities	6231, 6233
	541511 Custom computer programming services	541511		623B00 Residential mental retardation, mental health, substance	0000 0000
	54151A Other computer related services, including facilities	011012	П	abuse and other facilities	6232, 6239
	management	541513, 541519	6240	Social assistance	
	· ·	,	0240		6241
416		E4404		624200 Community food, housing, and other relief services, including	02.1
	541610 Management consulting services 5416A0 Environmental and other technical consulting services	54161		rehabilitation services	6242-3
	3410A0 Environmental and other technical consulting services	J+102, J4109	П		6244
417	Scientific research and development services		П		
	541700 Scientific research and development services	5417	П	ARTS, ENTERTAINMENT, AND RECREATION	
440	Advantining and valeted comics		7100	Performing arts, spectator sports, museums, zoos, and parks	
ŧΙδ	Advertising and related services 541800 Advertising, public relations, and related services	5418	' ' '	711100 Performing arts companies	7111
	34 1000 Advertising, public relations, and related services	J+10			7112
119	Other professional, scientific, and technical services			711A00 Promoters of performing arts and sports and agents for public	
	5/10/0 All other miscellaneous professional ecientific and			figures	7113-4
	technical services	54191, 54193, 54199	П	711500 Independent artists, writers, and performers	7115
	541920 Photographic services	54192		712000 Museums, historical sites, zoos, and parks	/12
	541940 Veterinary services	54194	7400	A management and management and management	
	MANAGEMENT OF COMPANIES AND ENTERPRISES		/130	Amusements, gambling, and recreation 713100 Amusement parks and arcades	7101
				713200 Gambling industries (except casino hotels)	7132
500	Management of companies and enterprises 550000 Management of companies and enterprises			713900 Other amusement and recreation industries	7139
		lhh	11		1

See the note at the end of the table.

# Appendix A. Proposed Industries in the 2007 Benchmark Input-Output Accounts—Table Ends

	I-O industry code and title	Related 2007 NAICS codes		I-O industry code and title	Related 2007 NAICS codes
ACCOMMODATION AND FOOD SERVICES		D FOOD SERVICES 8140 Private households		814	
7210	Accommodation 721000 Accommodation	721		GOVERNMENT INDUSTRIES	
7220	722211 Limited-service eating places	7221 7222 7223–4	S001	Federal government enterprises 491000 Postal service. S00101 Federal electric utilities. S00102 Other federal government enterprises.	491 n.a. n.a.
	OTHER SERVICES EXCEPT PUBLIC ADMINISTRATION		S002	State and local government enterprises S00201 State and local government passenger transit	n a
8111	Automotive repair and maintenance 811100 Automotive repair and maintenance (including car washes)	8111		S00202 State and local government electric utilities. S00203 Other state and local government enterprises	n.a.
811A	Electronic, commercial, and household goods repair 811200 Electronic and precision equipment repair and maintenance 811300 Commercial and industrial machinery and equipment repair	8112	S005	General federal defense government services S00500 General federal defense government services	n.a.
	and maintenance	8113	S006	General federal nondefense government services S00600 General federal nondefense government services	n.a.
8120	812200 Death care services	8121 8122	S007	General state and local government services S00700 General state and local government services	n.a.
	812300 Dry-cleaning and laundry services	8123 8129		SPECIAL INDUSTRIES	
813A	Religious, grantmaking, giving, and social advocacy		S003	Noncomparable imports S00300 Noncomparable imports	n.a.
	organizations 813100 Religious organizations	8131 8132, 8133	S004	Scrap, used and secondhand goods S00401 Scrap S00402 Used and secondhand goods	n.a. n.a.
813B	Civic, social, professional and similar organizations 813B00 Civic, social, professional, and similar organizations	8134, 8139	S009	Rest of the world adjustment S00900 Rest of the world adjustment	

n.a. Not applicable.

Nore. An asterisk following a (NAICS) code indicates that the NAICS industry is included in more than one I-O industry.