

**Table V-32**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
1131	Timber Tract Operations	500	\$531,108	391	\$1,358,331	4.36% *	\$59,280	\$2,728	\$6.98	0.001%	0.012%
1132	Forest Nurseries and Gathering of Forest Products	500	\$141,119	169	\$835,023	4.36% *	\$36,442	\$1,366	\$8.08	0.001%	0.022%
1133	Logging	500	\$9,011,842	9,954	\$905,349	4.36% *	\$39,511	\$84,096	\$8.45	0.001%	0.021%
1141	Fishing	20	\$823,465	1,963	\$419,493	5.93% *	\$24,896	\$11,888	\$6.06	0.001%	0.024%
1142	Hunting and Trapping	20	\$87,850	331	\$265,407	5.93% *	\$15,752	\$2,020	\$6.10	0.002%	0.039%
1153	Support Activities for Forestry	100	\$1,064,696	1,581	\$673,432	5.44% *	\$36,632	\$10,087	\$6.38	0.001%	0.017%
2111	Oil and Gas Extraction	500	\$39,201,651	6,513	\$6,018,985	14.88%	\$895,704	\$381,551	\$58.58	0.001%	0.007%
2211	Electric Power Generation, Transmission and Distribution	20	\$4,870,743	627	\$7,768,331	4.44%	\$344,881	\$119,756	\$191.00	0.002%	0.055%
2212	Natural Gas Distribution	20	\$3,414,046	360	\$9,483,461	2.98%	\$282,516	\$12,920	\$35.89	0.000%	0.013%
2213	Water, Sewage and Other Systems	100	\$4,597,701	4,357	\$1,055,245	7.06%	\$74,502	\$1,857,158	\$426.25	0.040%	0.572%

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3111	Animal Food Manufacturing	500	\$11,586,752	1,153	\$10,049,222	4.24%	\$426,530	\$19,002	\$16.48	0.000%	0.004%
3112	Grain and Oilseed Milling	500	\$8,565,807	419	\$20,443,453	4.24% *	\$867,703	\$10,782	\$25.73	0.000%	0.003%
3113	Sugar and Confectionery Product Manufacturing	500	\$6,435,954	1,543	\$4,171,065	7.68%	\$320,384	\$22,510	\$14.59	0.000%	0.005%
3114	Fruit and Vegetable Preserving and Specialty Food Manufacturing	500	\$14,303,459	1,206	\$11,860,248	7.01%	\$831,558	\$27,950	\$23.18	0.000%	0.003%
3115	Dairy Product Manufacturing	500	\$15,799,030	1,008	\$15,673,641	2.66%	\$416,370	\$23,972	\$23.78	0.000%	0.006%
3116	Animal Slaughtering and Processing	500	\$23,219,378	3,044	\$7,627,917	2.41%	\$183,595	\$47,691	\$15.67	0.000%	0.009%
3117	Seafood Product Preparation and Packaging	500	\$4,945,815	553	\$8,943,608	2.41% *	\$215,262	\$9,574	\$17.31	0.000%	0.008%
3118	Bakeries and Tortilla Manufacturing	500	\$14,144,251	9,170	\$1,542,448	10.13%	\$156,209	\$108,032	\$11.78	0.001%	0.008%

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3119	Other Food Manufacturing	500	\$20,940,278	2,627	\$7,971,176	5.68%	\$452,443	\$48,666	\$18.53	0.000%	0.004%
3121	Beverage Manufacturing	500	\$13,605,357	2,921	\$4,657,774	6.64% *	\$309,416	\$44,405	\$15.20	0.000%	0.005%
3122	Tobacco Manufacturing	500	\$1,237,022	80	\$15,462,776	14.49%	\$2,240,857	\$2,252	\$28.15	0.000%	0.001%
3131	Fiber, Yarn, and Thread Mills	500	\$1,371,306	283	\$4,845,605	4.31% *	\$209,048	\$5,338	\$18.86	0.000%	0.009%
3132	Fabric Mills	500	\$5,555,538	1,107	\$5,018,553	4.31% *	\$216,510	\$20,477	\$18.50	0.000%	0.009%
3133	Textile and Fabric Finishing and Fabric Coating Mills	500	\$5,296,907	1,281	\$4,134,978	4.31% *	\$178,391	\$17,147	\$13.39	0.000%	0.008%
3141	Textile Furnishings Mills	500	\$5,191,592	2,381	\$2,180,425	4.56% *	\$99,392	\$25,462	\$10.69	0.000%	0.011%
3149	Other Textile Product Mills	500	\$6,820,309	3,982	\$1,712,785	4.56% *	\$78,075	\$40,536	\$10.18	0.001%	0.013%
3151	Apparel Knitting Mills	500	\$1,653,787	467	\$3,541,300	3.16%	\$111,970	\$6,989	\$14.97	0.000%	0.013%
3152	Cut and Sew Apparel Manufacturing	500	\$17,420,394	9,286	\$1,875,985	5.59%	\$104,838	\$71,419	\$7.69	0.000%	0.007%

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3159	Apparel Accessories and Other Apparel Manufacturing	500	\$1,527,633	907	\$1,684,270	4.66%	\$78,477	\$8,576	\$9.46	0.001%	0.012%
3161	Leather and Hide Tanning and Finishing	500	\$949,620	237	\$4,006,835	6.10% *	\$244,271	\$2,730	\$11.52	0.000%	0.005%
3162	Footwear Manufacturing	500	\$702,105	269	\$2,610,054	6.10% *	\$159,118	\$3,254	\$12.10	0.000%	0.008%
3169	Other Leather and Allied Product Manufacturing	500	\$1,710,845	815	\$2,099,196	6.10% *	\$127,974	\$6,867	\$8.43	0.000%	0.007%
3211	Sawmills and Wood Preservation	500	\$18,409,408	3,705	\$4,968,801	4.08% *	\$202,716	\$56,625	\$15.28	0.000%	0.008%
3212	Veneer, Plywood, and Engineered Wood Product Manufacturing	500	\$9,106,834	1,456	\$6,254,693	4.08% *	\$255,178	\$33,002	\$22.67	0.000%	0.009%
3219	Other Wood Product Manufacturing	500	\$26,640,305	9,431	\$2,824,759	4.08% *	\$115,244	\$134,039	\$14.21	0.001%	0.012%

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3221	Pulp, Paper, and Paperboard Mills	750	\$48,518,798	271	\$179,036,154	3.18%	\$5,693,390	\$131,803	\$486.36	0.000%	0.009%
3222	Converted Paper Product Manufacturing	750	\$70,328,911	2,996	\$23,474,269	8.01%	\$1,880,819	\$263,738	\$88.03	0.000%	0.005%
3231	Printing and Related Support Activities	500	\$55,503,876	31,581	\$1,757,509	4.37% *	\$76,839	\$373,528	\$11.83	0.001%	0.015%
3241	Petroleum and Coal Products Manufacturing	500	\$19,354,003	1,049	\$18,449,956	7.50% *	\$1,383,966	\$90,147	\$85.94	0.000%	0.006%
3251	Basic Chemical Manufacturing	500	\$16,915,526	1,159	\$14,594,931	4.58%	\$668,454	\$99,591	\$85.93	0.001%	0.013%
3252	Resin, Synthetic Rubber, and Artificial Synthetic Fibers and Filaments Manufacturing	500	\$48,236,858	719	\$67,088,815	8.53%	\$5,722,748	\$162,725	\$226.32	0.000%	0.004%

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3253	Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing	500	\$4,658,597	622	\$7,489,706	11.10%*	\$830,989	\$32,026	\$51.49	0.001%	0.006%
3254	Pharmaceutical and Medicine Manufacturing	500	\$15,890,796	1,335	\$11,903,218	16.64%	\$1,980,224	\$53,657	\$40.19	0.000%	0.002%
3255	Paint, Coating, and Adhesive Manufacturing	500	\$8,749,521	1,422	\$6,152,968	5.38%	\$331,299	\$34,329	\$24.14	0.000%	0.007%
3256	Soap, Cleaning Compound, and Toilet Preparation Manufacturing	500	\$13,856,749	1,949	\$7,109,671	9.21%	\$654,480	\$63,731	\$32.70	0.000%	0.005%
3259	Other Chemical Product and Preparation Manufacturing	500	\$13,034,111	2,004	\$6,504,047	4.51%	\$293,060	\$66,174	\$33.02	0.001%	0.011%
3261	Plastics Product Manufacturing	500	\$55,961,244	9,231	\$6,062,317	4.42%	\$267,757	\$170,232	\$18.44	0.000%	0.007%

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3262	Rubber Product Manufacturing	500	\$8,374,986	1,622	\$5,163,370	2.59%	\$133,689	\$30,315	\$18.69	0.000%	0.014%
3271	Clay Product and Refractory Manufacturing	500	\$3,447,657	1,308	\$2,635,824	4.41%	\$116,369	\$34,863	\$26.65	0.001%	0.023%
3272	Glass and Glass Product Manufacturing	500	\$4,207,000	1,710	\$2,460,234	3.42%	\$84,162	\$46,124	\$26.97	0.001%	0.032%
3273	Cement and Concrete Product Manufacturing	500	\$26,116,932	5,045	\$5,176,795	6.64%	\$343,640	\$192,277	\$38.11	0.001%	0.011%
3274	Lime and Gypsum Product Manufacturing	500	\$842,666	209	\$4,031,892	6.64% *	\$267,641	\$6,473	\$30.97	0.001%	0.012%
3279	Other Nonmetallic Mineral Product Manufacturing	500	\$7,926,856	2,789	\$2,842,186	5.49% *	\$156,008	\$75,270	\$26.99	0.001%	0.017%
3311	Iron and Steel Mills and Ferroalloy Manufacturing	750	\$40,019,733	687	\$58,252,886	4.49%	\$2,616,713	\$126,517	\$184.16	0.000%	0.007%

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3312	Steel Product Manufacturing from Purchased Steel	1000	\$14,283,055	550	\$25,969,191	4.49% *	\$1,166,533	\$55,385	\$100.70	0.000%	0.009%
3313	Alumina and Aluminum Production and Processing	750	\$21,968,858	432	\$50,853,839	4.46%	\$2,270,588	\$65,702	\$152.09	0.000%	0.007%
3314	Nonferrous Metal (except Aluminum) Production and Processing	750	\$18,670,645	726	\$25,717,142	4.42% *	\$1,135,418	\$64,541	\$88.90	0.000%	0.008%
3315	Foundries	500	\$10,738,647	1,825	\$5,884,190	4.11%	\$242,064	\$50,629	\$27.74	0.000%	0.011%
3321	Forging and Stamping	500	\$14,466,604	2,307	\$6,270,743	4.71%	\$295,042	\$56,962	\$24.69	0.000%	0.008%
3322	Cutlery and Handtool Manufacturing	500	\$4,572,233	1,321	\$3,461,191	5.22%	\$180,800	\$22,601	\$17.11	0.000%	0.009%
3323	Architectural and Structural Metals Manufacturing	500	\$43,483,975	12,255	\$3,548,264	4.70%	\$166,905	\$216,167	\$17.64	0.000%	0.011%



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3324	Boiler, Tank, and Shipping Container Manufacturing	500	\$7,808,394	1,199	\$6,512,422	3.58%	\$233,378	\$27,875	\$23.25	0.000%	0.010%
3325	Hardware Manufacturing	500	\$2,999,901	682	\$4,398,682	5.22% *	\$229,771	\$13,200	\$19.36	0.000%	0.008%
3326	Spring and Wire Product Manufacturing	500	\$5,666,580	1,423	\$3,982,136	5.22% *	\$208,012	\$27,309	\$19.19	0.000%	0.009%
3327	Machine Shops; Turned Product; and Screw, Nut, and Bolt Manufacturing	500	\$42,630,968	24,251	\$1,757,906	5.80% *	\$101,926	\$341,958	\$14.10	0.001%	0.014%
3328	Coating, Engraving, Heat Treating, and Allied Activities	500	\$14,338,761	5,471	\$2,620,866	4.85%	\$127,232	\$85,446	\$15.62	0.001%	0.012%
3329	Other Fabricated Metal Product Manufacturing	500	\$20,878,322	5,544	\$3,765,931	6.81%	\$256,344	\$102,786	\$18.54	0.000%	0.007%

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3331	Agriculture, Construction, and Mining Machinery Manufacturing	500	\$14,142,378	2,531	\$5,587,664	5.10%	\$284,927	\$55,797	\$22.05	0.000%	0.008%
3332	Industrial Machinery Manufacturing	500	\$16,139,442	3,546	\$4,551,450	5.80%	\$263,927	\$71,918	\$20.28	0.000%	0.008%
3333	Commercial and Service Industry Machinery Manufacturing	500	\$9,026,736	2,021	\$4,466,470	4.86%	\$217,003	\$41,662	\$20.61	0.000%	0.009%
3334	Ventilation, Heating, Air-Conditioning, and Commercial and Refrigeration Equipment Manufacturing	500	\$8,642,252	1,383	\$6,248,917	4.55%	\$284,509	\$33,942	\$24.54	0.000%	0.009%
3335	Metalworking Machinery Manufacturing	500	\$18,464,852	7,751	\$2,382,254	5.29%	\$126,005	\$134,706	\$17.38	0.001%	0.014%

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3336	Engine, Turbine, and Power Transmission Equipment Manufacturing	500	\$4,492,745	677	\$6,636,256	2.63%	\$174,350	\$18,613	\$27.49	0.000%	0.016%
3339	Other General Purpose Machinery Manufacturing	500	\$24,599,462	5,307	\$4,635,286	4.58%	\$212,127	\$112,354	\$21.17	0.000%	0.010%
3341	Computer and Peripheral Equipment Manufacturing	1000	\$53,748,275	1,253	\$42,895,671	9.05%	\$3,880,553	\$41,810	\$33.37	0.000%	0.001%
3342	Communications Equipment Manufacturing	750	\$52,345,611	1,614	\$32,432,225	4.57%	\$1,483,069	\$63,324	\$39.23	0.000%	0.003%
3343	Audio and Video Equipment Manufacturing	750	\$6,489,754	493	\$13,163,802	4.52%	\$595,164	\$9,840	\$19.96	0.000%	0.003%
3344	Semiconductor and Other Electronic Component Manufacturing	500	\$23,442,895	4,007	\$5,850,485	6.60%	\$386,424	\$90,131	\$22.49	0.000%	0.006%

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3345	Navigational, Measuring, Electromedical, and Control Instruments Manufacturing	500	\$20,027,270	4,276	\$4,683,646	5.94%	\$278,325	\$84,502	\$19.76	0.000%	0.007%
3346	Manufacturing and Reproducing Magnetic and Optical Media	500	\$2,650,560	753	\$3,520,000	4.52% *	\$159,147	\$10,997	\$14.60	0.000%	0.009%
3351	Electric Lighting Equipment Manufacturing	500	\$5,477,193	1,060	\$5,167,163	4.21%	\$217,702	\$19,944	\$18.82	0.000%	0.009%
3352	Household Appliance Manufacturing	500	\$2,582,026	273	\$9,457,971	4.21%	\$398,482	\$5,543	\$20.30	0.000%	0.005%
3353	Electrical Equipment Manufacturing	500	\$25,859,479	2,027	\$12,757,513	7.15%	\$911,912	\$61,490	\$30.34	0.000%	0.003%
3359	Other Electrical Equipment and Component Manufacturing	500	\$11,236,380	1,680	\$6,688,321	5.41%	\$361,993	\$39,096	\$23.27	0.000%	0.006%

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3361	Motor Vehicle Manufacturing	1000	\$221,822,962	294	\$754,499,871	4.87%	\$36,715,275	\$122,170	\$415.54	0.000%	0.001%
3362	Motor Vehicle Body and Trailer Manufacturing	500	\$10,954,033	1,790	\$6,119,572	2.04% *	\$124,868	\$42,268	\$23.61	0.000%	0.019%
3363	Motor Vehicle Parts Manufacturing	500	\$31,889,932	4,100	\$7,778,032	2.04% *	\$158,708	\$118,754	\$28.96	0.000%	0.018%
3364	Aerospace Product and Parts Manufacturing	1000	\$135,707,957	1,280	\$106,021,841	2.04%	\$2,163,341	\$218,357	\$170.59	0.000%	0.008%
3365	Railroad Rolling Stock Manufacturing	1000	\$8,758,234	156	\$56,142,525	4.16% *	\$2,336,926	\$15,401	\$98.72	0.000%	0.004%
3366	Ship and Boat Building	500	\$7,331,514	1,587	\$4,619,732	2.72%	\$125,786	\$146,637	\$92.40	0.002%	0.073%
3369	Other Transportation Equipment Manufacturing	500	\$3,355,487	930	\$3,608,050	5.86%	\$211,496	\$15,978	\$17.18	0.000%	0.008%

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3371	Household and Institutional Furniture and Kitchen Cabinet Manufacturing	500	\$23,902,056	15,751	\$1,517,495	6.31% *	\$95,743	\$168,098	\$10.67	0.001%	0.011%
3372	Office Furniture (including Fixtures) Manufacturing	500	\$12,610,030	3,833	\$3,289,859	4.54% *	\$149,463	\$58,259	\$15.20	0.000%	0.010%
3379	Other Furniture Related Product Manufacturing	500	\$3,902,416	893	\$4,370,007	4.54% *	\$198,535	\$13,182	\$14.76	0.000%	0.007%
3391	Medical Equipment and Supplies Manufacturing	500	\$22,346,188	11,222	\$1,991,284	4.54%	\$90,467	\$148,757	\$13.26	0.001%	0.015%
3399	Other Miscellaneous Manufacturing	500	\$41,469,547	18,301	\$2,265,972	10.77%	\$244,024	\$247,559	\$13.53	0.001%	0.006%

**Table V-32, contd.**  
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NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4231	Motor Vehicle and Motor Vehicle Parts and Supplies Merchant Wholesalers	100	\$67,493,706	16,947	\$3,982,634	5.80%	\$230,815	\$387,697	\$22.88	0.001%	0.010%
4232	Furniture and Home Furnishing Merchant Wholesalers	100	\$41,018,359	10,534	\$3,893,902	2.76% *	\$107,388	\$152,635	\$14.49	0.000%	0.013%
4233	Lumber and Other Construction Materials Merchant Wholesalers	100	\$61,571,212	12,053	\$5,108,372	2.90%	\$148,349	\$286,024	\$23.73	0.000%	0.016%
4234	Professional and Commercial Equipment and Supplies Merchant Wholesalers	100	\$80,400,547	25,574	\$3,143,839	3.04%	\$95,623	\$600,732	\$23.49	0.001%	0.025%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4235	Metal and Mineral (except Petroleum) Merchant Wholesalers	100	\$53,277,572	7,008	\$7,602,393	2.78%	\$211,476	\$131,605	\$18.78	0.0000%	0.009%
4236	Electrical and Electronic Goods Merchant Wholesalers	100	\$106,184,274	18,906	\$5,616,433	2.69%	\$151,032	\$454,721	\$24.05	0.0000%	0.016%
4237	Hardware, and Plumbing and Heating Equipment and Supplies Merchant Wholesalers	100	\$52,630,025	10,687	\$4,924,677	2.28%	\$112,133	\$272,393	\$25.49	0.001%	0.023%
4238	Machinery, Equipment, and Supplies Merchant Wholesalers	100	\$157,283,920	41,847	\$3,758,547	2.99%	\$112,380	\$1,163,045	\$27.79	0.001%	0.025%



**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4239	Miscellaneous Durable Goods Merchant Wholesalers	100	\$113,497,575	30,319	\$3,743,447	3.44%	\$128,610	\$510,009	\$16.82	0.000%	0.013%
4241	Paper and Paper Product Merchant Wholesalers	100	\$33,943,943	8,831	\$3,843,726	2.90%	\$111,624	\$108,103	\$12.24	0.000%	0.011%
4242	Drugs and Druggists' Sundries Merchant Wholesalers	100	\$28,512,763	5,771	\$4,940,697	2.12%	\$104,989	\$56,937	\$9.87	0.000%	0.009%
4243	Apparel, Piece Goods, and Notions Merchant Wholesalers	100	\$56,811,005	14,025	\$4,050,696	3.46%	\$139,966	\$116,564	\$8.31	0.000%	0.006%
4244	Grocery and Related Product Wholesalers	100	\$147,326,164	26,011	\$5,663,995	4.79%	\$271,337	\$389,833	\$14.99	0.000%	0.006%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4245	Farm Product Raw Material Merchant Wholesalers	100	\$46,454,270	3,917	\$11,859,655	2.59%	\$307,429	\$54,373	\$13.88	0.000%	0.005%
4246	Chemical and Allied Products Merchant Wholesalers	100	\$38,347,058	8,109	\$4,728,950	2.28%	\$107,814	\$166,388	\$20.52	0.000%	0.019%
4247	Petroleum and Petroleum Products Merchant Wholesalers	100	\$81,420,533	4,585	\$17,758,022	3.16%	\$561,910	\$129,389	\$28.22	0.000%	0.005%
4248	Beer, Wine, and Distilled Alcoholic Beverage Merchant Wholesalers	100	\$15,021,979	2,915	\$5,153,337	2.00%	\$102,904	\$47,019	\$16.13	0.000%	0.016%
4249	Miscellaneous Nondurable Goods Merchant Wholesalers	100	\$79,666,689	24,935	\$3,194,974	3.92%	\$125,176	\$257,694	\$10.33	0.000%	0.008%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4251	Wholesale Electronic Markets and Agents and Brokers	100	\$138,405,824	51,805	\$2,671,669	3.18% *	\$85,033	\$637,265	\$12.30	0.000%	0.014%
4411	Automobile Dealers	20	\$76,660,409	32,728	\$2,342,349	7.14%	\$167,239	\$502,832	\$15.36	0.001%	0.009%
4412	Other Motor Vehicle Dealers	100	\$48,556,697	15,119	\$3,211,634	1.18% *	\$37,933	\$341,166	\$22.57	0.001%	0.059%
4413	Automotive Parts, Accessories, and Tire Stores	100	\$46,568,390	33,491	\$1,390,475	2.78% *	\$38,613	\$607,418	\$18.14	0.001%	0.047%
4421	Furniture Stores	100	\$32,587,738	20,814	\$1,565,664	1.45% *	\$22,640	\$205,855	\$9.89	0.001%	0.044%
4422	Home Furnishings Stores	100	\$40,222,908	26,848	\$1,498,171	3.63% *	\$54,429	\$324,363	\$12.08	0.001%	0.022%
4431	Electronics and Appliance Stores	20	\$20,267,091	29,639	\$683,798	3.63% *	\$24,843	\$342,454	\$11.55	0.002%	0.047%
4441	Building Material and Supplies Dealers	100	\$87,061,081	45,150	\$1,928,263	3.52% *	\$67,875	\$653,791	\$14.48	0.001%	0.021%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4442	Lawn and Garden Equipment and Supplies Stores	100	\$28,644,941	16,849	\$1,700,097	7.87% *	\$133,779	\$218,791	\$12.99	0.001%	0.010%
4451	Grocery Stores	100	\$71,278,538	65,674	\$1,085,339	2.20% *	\$23,923	\$368,811	\$5.62	0.001%	0.023%
4452	Specialty Food Stores	100	\$23,618,662	23,118	\$1,021,657	2.07% *	\$21,111	\$128,451	\$5.56	0.001%	0.026%
4453	Beer, Wine, and Liquor Stores	100	\$64,409,298	26,694	\$2,412,875	2.07% *	\$49,858	\$118,858	\$4.45	0.000%	0.009%
4461	Health and Personal Care Stores	100	\$103,061,742	43,486	\$2,369,998	2.34% *	\$55,523	\$315,134	\$7.25	0.000%	0.013%
4471	Gasoline Stations	100	\$175,379,922	66,667	\$2,630,686	2.94% *	\$77,229	\$669,222	\$10.04	0.000%	0.013%
4481	Clothing Stores	100	\$40,540,430	40,472	\$1,001,691	1.01% *	\$10,141	\$279,768	\$6.91	0.001%	0.068%
4482	Shoe Stores	100	\$8,163,382	6,628	\$1,231,651	5.53% *	\$68,164	\$42,141	\$6.36	0.001%	0.009%
4483	Jewelry, Luggage, and Leather Goods Stores	100	\$33,225,494	19,501	\$1,703,784	5.53% *	\$94,293	\$161,291	\$8.27	0.000%	0.009%
4511	Sporting Goods, Hobby, and Musical Instrument Stores	100	\$32,209,320	31,727	\$1,015,202	5.53% *	\$56,185	\$346,326	\$10.92	0.001%	0.019%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4512	Book, Periodical, and Music Stores	100	\$7,011,457	9,324	\$751,979	3.00% *	\$22,549	\$54,134	\$5.81	0.001%	0.026%
4521	Department Stores	100	\$664,966	310	\$2,145,052	3.00% *	\$64,322	\$2,518	\$8.12	0.000%	0.013%
4529	Other General Merchandise Stores	100	\$6,617,747	10,142	\$652,509	4.26% *	\$27,771	\$98,639	\$9.73	0.001%	0.035%
4531	Florists	100	\$13,839,926	19,337	\$715,722	4.26% *	\$30,462	\$73,313	\$3.79	0.001%	0.012%
4532	Office Supplies, Stationery, and Gift Stores	500	\$17,156,929	29,601	\$579,606	3.60% *	\$20,845	\$306,121	\$10.34	0.002%	0.050%
4533	Used Merchandise Stores	100	\$9,049,563	12,837	\$704,959	3.60% *	\$25,354	\$78,142	\$6.09	0.001%	0.024%
4539	Other Miscellaneous Store Retailers	100	\$59,007,366	36,894	\$1,599,376	3.60% *	\$57,521	\$402,323	\$10.90	0.001%	0.019%
4541	Electronic Shopping and Mail-Order Houses	100	\$24,332,706	14,640	\$1,662,070	3.60% *	\$59,776	\$106,603	\$7.28	0.000%	0.012%
4542	Vending Machine Operators	100	\$3,932,387	4,584	\$857,851	4.05% *	\$34,733	\$70,639	\$15.41	0.002%	0.044%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4543	Direct Selling Establishments	20	\$17,714,226	19,468	\$909,915	4.05% *	\$36,841	\$222,184	\$11.41	0.001%	0.031%
4811	Scheduled Air Transportation	1500	\$82,476,027	537	\$153,586,642	4.05% *	\$6,218,478	\$830,899	\$1,547.30	0.001%	0.025%
4812	Nonscheduled Air Transportation	1500	\$12,469,634	2,342	\$5,324,353	2.98% *	\$158,600	\$97,707	\$41.72	0.001%	0.026%
4831	Deep Sea, Coastal, and Great Lakes Water Transportation	20	\$7,219,700	826	\$8,740,557	2.98% *	\$260,361	\$23,583	\$28.55	0.000%	0.011%
4832	Inland Water Transportation	500	\$2,203,565	563	\$3,913,969	6.58% *	\$257,606	\$12,436	\$22.09	0.001%	0.009%
4841	General Freight Trucking	500	\$66,802,656	56,935	\$1,173,314	6.58% *	\$77,224	\$724,903	\$12.73	0.001%	0.016%
4842	Specialized Freight Trucking	500	\$51,583,669	48,733	\$1,058,496	2.80% *	\$29,642	\$547,555	\$11.24	0.001%	0.038%
4851	Urban Transit Systems	100	\$266,539	533	\$500,073	2.80% *	\$14,004	\$7,178	\$13.47	0.003%	0.096%
4852	Interurban and Rural Bus Transportation	100	\$145,946	195	\$748,442	2.52% *	\$18,856	\$2,989	\$15.33	0.002%	0.081%

**Table V-32, contd.**  
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NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4853	Taxi and Limousine Service	500	\$4,421,967	6,894	\$641,423	2.52% *	\$16,160	\$48,685	\$7.06	0.001%	0.044%
4854	School and Employee Bus Transportation	100	\$994,731	2,788	\$356,790	2.52% *	\$8,989	\$31,831	\$11.42	0.003%	0.127%
4855	Charter Bus Industry	500	\$1,513,013	1,087	\$1,391,916	2.52% *	\$35,067	\$13,042	\$12.00	0.001%	0.034%
4859	Other Transit and Ground Passenger Transportation	500	\$2,495,769	2,974	\$839,196	2.52% *	\$21,142	\$28,189	\$9.48	0.001%	0.045%
4861	Pipeline Transportation of Crude Oil	1500	\$5,690,561	55	\$103,464,750	2.52% *	\$2,606,634	\$13,721	\$249.47	0.000%	0.010%
4862	Pipeline Transportation of Natural Gas	500	\$2,699,151	87	\$31,024,724	14.28% *	\$4,429,459	\$4,587	\$52.73	0.000%	0.001%
4869	Other Pipeline Transportation	500	\$537,344	50	\$10,746,871	14.28% *	\$1,534,351	\$2,326	\$46.52	0.000%	0.003%
4871	Scenic and Sightseeing Transportation, Land	500	\$526,584	609	\$864,670	14.28% *	\$123,451	\$3,918	\$6.43	0.001%	0.005%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4872	Scenic and Sightseeing Transportation, Water	500	\$1,050,400	1,819	\$577,460	5.04% *	\$29,108	\$12,714	\$6.99	0.001%	0.024%
4879	Scenic and Sightseeing Transportation, Other	100	\$1,437,311	172	\$8,356,457	5.04% *	\$421,217	\$2,067	\$12.02	0.000%	0.003%
4881	Support Activities for Air Transportation	100	\$4,378,170	3,655	\$1,197,858	5.04% *	\$60,379	\$68,700	\$18.80	0.002%	0.031%
4882	Support Activities for Rail Transportation	100	\$669,617	428	\$1,564,525	3.61% *	\$56,472	\$10,063	\$23.51	0.002%	0.042%
4883	Support Activities for Water Transportation	100	\$2,453,950	1,680	\$1,460,685	3.61% *	\$52,724	\$39,977	\$23.80	0.002%	0.045%
4884	Support Activities for Road Transportation	100	\$6,329,358	8,748	\$723,521	3.61% *	\$26,116	\$99,648	\$11.39	0.002%	0.044%



**Table V-32, contd.**  
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NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4885	Freight Transportation Arrangement	100	\$18,658,005	12,524	\$1,489,780	3.61% *	\$53,774	\$101,741	\$8.12	0.001%	0.015%
4889	Other Support Activities for Transportation	100	\$1,035,182	1,459	\$709,514	3.61% *	\$25,610	\$14,449	\$9.90	0.001%	0.039%
4921	Counters	1500	\$63,131,495	3,577	\$17,649,286	3.61% *	\$637,052	\$228,529	\$63.89	0.000%	0.010%
4922	Local Messengers and Local Delivery	500	\$2,806,493	4,492	\$624,776	3.61% *	\$22,551	\$33,214	\$7.39	0.001%	0.033%
4931	Warehousing and Storage	100	\$6,281,678	5,029	\$1,249,091	3.61% *	\$45,086	\$78,855	\$15.68	0.001%	0.035%
5111	Newspaper, Periodical, Book, and Directory Publishers	500	\$35,343,446	16,475	\$2,145,277	5.03% *	\$107,843	\$129,956	\$7.89	0.000%	0.007%
5112	Software Publishers	500	\$21,389,021	5,959	\$3,589,364	12.58% *	\$451,447	\$81,058	\$13.60	0.000%	0.003%
5121	Motion Picture and Video Industries	500	\$21,590,603	16,854	\$1,281,037	17.36% *	\$222,384	\$100,740	\$5.98	0.000%	0.003%
5122	Sound Recording Industries	100	\$3,196,164	3,271	\$977,122	6.35% *	\$62,061	\$29,540	\$9.03	0.001%	0.015%

**Table V-32, contd.**  
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NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5151	Radio and Television Broadcasting	20	\$1,953,574	3,564	\$548,141	8.41% *	\$46,085	\$45,001	\$12.63	0.002%	0.027%
5152	Cable and Other Subscription Programming	500	\$2,631,070	355	\$7,411,465	7.05% *	\$522,162	\$56,537	\$159.26	0.002%	0.030%
5161	Internet Publishing and Broadcasting	500	\$7,055,534	2,310	\$3,054,344	7.05% *	\$215,189	\$20,926	\$9.06	0.000%	0.004%
5171	Wired Telecommunications Carriers	1500	\$219,175,789	2,515	\$87,147,431	7.40% *	\$6,447,517	\$5,177,369	\$2,058.60	0.002%	0.032%
5172	Wireless Telecommunications Carriers (except Satellite)	1500	\$72,464,427	2,516	\$28,801,441	6.69% *	\$1,925,829	\$1,032,537	\$410.39	0.001%	0.021%
5173	Telecommunications Resellers	1500	\$9,724,163	2,278	\$4,268,728	6.69% *	\$285,432	\$23,585	\$10.35	0.000%	0.004%
5174	Satellite Telecommunications	1000	\$5,833,356	434	\$13,440,913	6.69% *	\$898,736	\$95,578	\$220.23	0.002%	0.025%
5175	Cable and Other Program Distribution	1000	\$57,921,997	1,141	\$50,764,239	6.69% *	\$3,394,387	\$13,617	\$11.93	0.000%	0.000%

**Table V-32, contd.**  
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NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5179	Other Telecommunications	1000	\$3,318,847	439	\$7,560,016	6.69% *	\$505,506	\$14,662	\$33.40	0.000%	0.007%
5181	Internet Service Providers and Web Search Portals	1000	\$25,874,451	4,907	\$5,272,967	6.69% *	\$352,581	\$28,118	\$5.73	0.000%	0.002%
5182	Data Processing, Hosting, and Related Services	1000	\$69,257,352	7,545	\$9,179,238	7.45% *	\$683,437	\$59,256	\$7.85	0.000%	0.001%
5191	Other Information Services	1000	\$5,983,256	3,278	\$1,825,276	7.45% *	\$135,900	\$27,940	\$8.52	0.000%	0.006%
5211	Monetary Authorities - Central Bank	1000	\$27,044,980	69	\$391,956,231	8.94% *	\$35,042,473	\$904	\$13.10	0.000%	0.000%
5221	Depository Credit Intermediation	20	\$11,350,517	7,957	\$1,426,482	15.59% *	\$222,413	\$33,848	\$4.25	0.000%	0.002%
5222	Nondepository Credit Intermediation	100	\$30,297,739	23,383	\$1,295,717	11.43% *	\$148,097	\$64,301	\$2.75	0.000%	0.002%

**Table V-32, contd.**  
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NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5223	Activities Related to Credit Intermediation	20	\$12,461,500	26,458	\$470,992	9.01% *	\$42,442	\$87,199	\$3.30	0.001%	0.008%
5231	Securities and Commodity Contracts Intermediation and Brokerage	100	\$21,135,025	12,818	\$1,648,855	10.15% *	\$167,396	\$64,887	\$5.06	0.000%	0.003%
5232	Securities and Commodity Exchanges	100	\$410,538	121	\$3,392,876	10.11% *	\$343,031	\$587	\$4.85	0.000%	0.001%
5239	Other Financial Investment Activities	100	\$61,324,608	40,791	\$1,503,386	10.11% *	\$151,997	\$112,593	\$2.76	0.000%	0.002%
5241	Insurance Carriers	100	\$23,958,122	6,794	\$3,526,365	28.35% *	\$999,796	\$25,116	\$3.70	0.000%	0.000%
5242	Agencies, Brokers, and Other Insurance Related Activities	20	\$51,888,775	125,791	\$412,500	5.12% *	\$21,110	\$198,180	\$1.58	0.000%	0.007%
5259	Other Investment Pools and Funds	20	\$4,409,909	1,957	\$2,253,403	5.12% *	\$115,317	\$6,908	\$3.53	0.00%	0.003%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5311	Lessors of Real Estate	100	\$148,693,866	96,670	\$1,538,159	64.80% *	\$996,706	\$524,319	\$5.42	0.0000%	0.001%
5312	Offices of Real Estate Agents and Brokers	100	\$143,390,526	104,985	\$1,365,819	13.34% *	\$182,251	\$431,345	\$4.11	0.0000%	0.002%
5313	Activities Related to Real Estate	100	\$49,114,760	70,681	\$694,879	9.66% *	\$67,105	\$467,072	\$6.61	0.001%	0.010%
5321	Automotive Equipment Rental and Leasing	500	\$8,801,407	4,637	\$1,898,082	13.34% *	\$253,275	\$33,683	\$7.26	0.0000%	0.003%
5322	Consumer Goods Rental	100	\$8,493,082	12,468	\$681,190	3.20% *	\$21,794	\$64,736	\$5.19	0.001%	0.024%
5323	General Rental Centers	100	\$3,472,807	3,274	\$1,060,723	4.58% *	\$48,548	\$21,450	\$6.55	0.001%	0.013%
5324	Commercial and Industrial Machinery and Equipment Rental and Leasing	100	\$13,912,374	8,257	\$1,684,919	4.58% *	\$77,116	\$83,017	\$10.05	0.001%	0.013%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5331	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	100	\$5,109,465	2,042	\$2,502,187	6.44% *	\$161,253	\$8,080	\$3.96	0.000%	0.002%
5411	Legal Services	100	\$150,407,808	179,461	\$838,109	31.10% *	\$260,688	\$527,647	\$2.94	0.000%	0.001%
5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	500	\$55,823,703	106,052	\$526,380	8.85% *	\$46,569	\$589,466	\$5.56	0.001%	0.012%
5413	Architectural, Engineering, and Related Services	100	\$89,596,342	98,506	\$909,552	8.74% *	\$79,539	\$980,971	\$9.96	0.001%	0.013%
5414	Specialized Design Services	100	\$33,873,907	33,315	\$1,016,776	4.81% *	\$48,880	\$179,903	\$5.40	0.001%	0.011%
5415	Computer Systems Design and Related Services	500	\$109,021,615	99,612	\$1,094,463	6.41% *	\$70,105	\$918,931	\$9.23	0.001%	0.013%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5416	Management, Scientific, and Technical Consulting Services	100	\$116,817,864	135,799	\$860,226	5.96% *	\$51,294	\$848,572	\$6.25	0.001%	0.012%
5417	Scientific Research and Development Services	100	\$16,619,186	12,136	\$1,369,412	7.95% *	\$108,862	\$151,180	\$12.46	0.001%	0.011%
5418	Advertising and Related Services	500	\$42,745,283	35,826	\$1,193,136	8.66% *	\$103,374	\$5,539,209	\$154.61	0.013%	0.150%
5419	Other Professional, Scientific, and Technical Services	500	\$46,378,040	64,641	\$717,471	5.61% *	\$40,220	\$379,287	\$5.87	0.001%	0.015%
5511	Management of Companies and Enterprises	100	\$14,653,568	11,297	\$1,297,120	7.10% *	\$92,137	\$103,314	\$9.15	0.001%	0.010%
5611	Office Administrative Services	100	\$21,925,853	23,645	\$927,293	14.63% *	\$135,679	\$167,414	\$7.08	0.001%	0.005%
5612	Facilities Support Services	500	\$3,877,864	1,461	\$2,654,253	4.46% *	\$118,382	\$40,177	\$27.50	0.001%	0.023%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5613	Employment Services	100	\$13,844,990	19,487	\$710,473	4.46% *	\$31,688	\$228,204	\$11.71	0.002%	0.037%
5614	Business Support Services	100	\$18,314,840	28,919	\$633,315	2.65% *	\$16,770	\$167,942	\$5.81	0.001%	0.035%
5615	Travel Arrangement and Reservation Services	100	\$11,342,569	17,100	\$663,308	4.46% *	\$29,584	\$88,099	\$5.15	0.001%	0.017%
5616	Investigation and Security Services	100	\$9,473,574	18,290	\$517,965	3.73% *	\$19,339	\$176,851	\$9.67	0.002%	0.050%
5617	Services to Buildings and Dwellings	100	\$84,494,650	167,989	\$502,977	4.46% *	\$22,433	\$70,582,840	\$420.16	0.084%	1.873%
5619	Other Support Services	100	\$19,053,604	18,548	\$1,027,259	4.46% *	\$45,817	\$126,868	\$6.84	0.001%	0.015%
5621	Waste Collection	500	\$11,910,526	7,107	\$1,675,887	5.83% *	\$97,678	\$84,606	\$11.90	0.001%	0.012%
5622	Waste Treatment and Disposal	100	\$2,168,577	1,448	\$1,497,636	4.61% *	\$69,023	\$20,638	\$14.25	0.001%	0.021%
5629	Remediation and Other Waste Management Services	100	\$7,368,741	7,317	\$1,007,071	4.61% *	\$46,414	\$150,812	\$20.61	0.002%	0.044%



**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
6111	Elementary and Secondary Schools	100	\$13,045,206	16,071	\$811,723	4.61% *	\$37,411	\$57,759	\$3.59	0.000%	0.010%
6112	Junior Colleges	500	\$1,640,791	416	\$3,944,210	8.06% *	\$317,766	\$2,680	\$6.44	0.000%	0.002%
6113	Colleges, Universities, and Professional Schools	100	\$1,256,030	1,153	\$1,089,358	8.06% *	\$87,764	\$6,173	\$5.35	0.000%	0.006%
6114	Business Schools and Computer and Management and Training	100	\$5,368,843	6,453	\$831,992	8.06% *	\$67,030	\$22,554	\$3.50	0.000%	0.005%
6115	Technical and Trade Schools	500	\$6,510,845	6,540	\$995,542	8.06% *	\$80,206	\$31,564	\$4.83	0.000%	0.006%
6116	Other Schools and Instruction	100	\$13,043,619	33,336	\$391,277	8.06% *	\$31,523	\$102,568	\$3.08	0.001%	0.010%
6117	Educational Support Services	100	\$4,730,609	5,912	\$800,171	8.06% *	\$64,466	\$21,496	\$3.64	0.000%	0.006%
6211	Offices of Physicians	100	\$237,249,455	188,192	\$1,260,678	8.06% *	\$101,567	\$708,463	\$3.76	0.000%	0.004%
6212	Offices of Dentists	100	\$282,300,729	119,272	\$2,366,865	4.45% *	\$105,266	\$404,309	\$3.39	0.000%	0.003%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
6213	Offices of Other Health Practitioners	100	\$89,805,624	108,034	\$831,272	7.34% *	\$61,022	\$364,218	\$3.37	0.0000%	0.0066%
6214	Outpatient Care Centers	500	\$32,976,557	13,215	\$2,495,388	8.13% *	\$202,861	\$76,510	\$5.79	0.0000%	0.0033%
6215	Medical and Diagnostic Laboratories	500	\$18,878,829	7,614	\$2,479,489	5.71% *	\$141,457	\$36,150	\$4.75	0.0000%	0.0033%
6216	Home Health Care Services	20	\$3,269,216	8,985	\$363,853	5.46% *	\$19,873	\$37,189	\$4.14	0.001%	0.021%
6219	Other Ambulatory Health Care Services	100	\$4,491,648	5,283	\$850,208	5.46% *	\$46,437	\$28,224	\$5.34	0.001%	0.012%
6221	General Medical and Surgical Hospitals	20	\$771,204	140	\$5,508,604	5.46% *	\$300,873	\$739	\$5.28	0.0000%	0.0022%
6222	Psychiatric and Substance Abuse Hospitals	20	\$46,165	58	\$795,944	5.38% *	\$42,831	\$324	\$5.58	0.001%	0.013%
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals	20	\$93,130	135	\$689,853	5.38% *	\$37,122	\$823	\$6.10	0.001%	0.016%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
6231	Nursing Care Facilities	500	\$37,848,113	8,294	\$4,563,312	5.38% *	\$245,561	\$78,025	\$9.41	0.000%	0.004%
6232	Residential Mental Retardation, Mental Health and Substance Abuse Facilities	100	\$3,195,472	5,926	\$539,229	5.38% *	\$29,017	\$28,152	\$4.75	0.001%	0.016%
6233	Community Care Facilities for the Elderly	100	\$6,089,574	12,990	\$468,789	5.38% *	\$25,227	\$51,003	\$3.93	0.001%	0.016%
6239	Other Residential Care Facilities	100	\$1,586,306	3,054	\$519,419	5.38% *	\$27,951	\$14,162	\$4.64	0.001%	0.017%
6241	Individual and Family Services	100	\$18,371,166	36,613	\$501,766	5.38% *	\$27,001	\$104,948	\$2.87	0.001%	0.011%
6242	Community Food and Housing, and Emergency and Other Relief Services	100	\$7,966,235	8,773	\$908,040	5.38% *	\$48,864	\$33,017	\$3.76	0.000%	0.008%
6243	Vocational Rehabilitation Services	100	\$2,488,820	3,514	\$708,258	5.38% *	\$38,113	\$13,443	\$3.83	0.001%	0.010%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
6244	Child Day Care Services	100	\$16,360,217	58,234	\$280,939	5.38% *	\$15,118	\$147,906	\$2.54	0.001%	0.017%
7111	Performing Arts Companies	500	\$10,447,810	9,019	\$1,158,422	5.38% *	\$62,337	\$51,142	\$5.67	0.000%	0.009%
7112	Spectator Sports	100	\$3,408,224	4,153	\$820,666	9.76% *	\$80,083	\$21,572	\$5.19	0.001%	0.006%
7113	Promoters of Performing Arts, Sports, and Similar Events	20	\$3,622,249	4,923	\$735,781	9.76% *	\$71,799	\$47,610	\$9.67	0.001%	0.013%
7114	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	500	\$3,683,130	3,436	\$1,071,924	9.76% *	\$104,601	\$13,648	\$3.97	0.000%	0.004%
7115	Independent Artists, Writers, and Performers	500	\$10,944,145	19,366	\$565,122	9.76% *	\$55,146	\$71,251	\$3.68	0.001%	0.007%
7121	Museums, Historical Sites, and Similar Institutions	100	\$5,187,827	6,324	\$820,340	9.76% *	\$80,051	\$28,451	\$4.50	0.001%	0.006%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
7131	Amusement Parks and Arcades	100	\$1,325,416	2,271	\$583,626	7.74% *	\$45,159	\$11,982	\$5.28	0.001%	0.012%
7132	Gambling Industries	500	\$9,054,994	1,967	\$4,603,454	6.33% *	\$291,371	\$11,245	\$5.72	0.000%	0.002%
7139	Other Amusement and Recreation Industries	100	\$27,950,262	60,550	\$461,606	6.33% *	\$29,217	\$258,135	\$4.26	0.001%	0.015%
7211	Traveler Accommodation	100	\$25,942,047	41,352	\$627,347	6.33% *	\$39,707	\$320,676	\$7.75	0.001%	0.020%
7212	RV (Recreational Vehicle) Parks and Recreational Camps	100	\$5,683,763	6,534	\$869,875	5.64% *	\$49,094	\$35,819	\$5.48	0.001%	0.011%
7213	Rooming and Boarding Houses	100	\$1,853,516	2,150	\$862,100	5.64% *	\$48,656	\$9,654	\$4.49	0.001%	0.009%
7221	Full-Service Restaurants	500	\$122,123,529	184,085	\$663,408	5.64% *	\$37,442	\$745,451	\$4.05	0.001%	0.011%
7222	Limited-Service Eating Places	100	\$66,079,469	166,087	\$397,861	4.98% *	\$19,803	\$425,431	\$2.56	0.001%	0.013%
7223	Special Food Services	100	\$6,385,800	14,317	\$446,029	4.98% *	\$22,200	\$110,542	\$7.72	0.002%	0.035%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
7224	Drinking Places (Alcoholic Beverages)	100	\$21,035,134	45,317	\$464,178	4.98% *	\$23,103	\$140,393	\$3.10	0.001%	0.013%
8111	Automotive Repair and Maintenance	100	\$160,322,321	150,385	\$1,066,079	4.98% *	\$53,062	\$2,545,088	\$16.92	0.002%	0.032%
8112	Electronic and Precision Equipment Repair and Maintenance	20	\$4,397,630	10,849	\$405,349	3.68% *	\$14,933	\$153,210	\$14.12	0.003%	0.095%
8113	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	100	\$20,781,375	22,686	\$916,044	5.17% *	\$47,390	\$452,947	\$19.97	0.002%	0.042%
8114	Personal and Household Goods Repair and Maintenance	500	\$7,218,017	22,293	\$323,780	5.17% *	\$16,750	\$238,573	\$10.70	0.003%	0.064%

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS	Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
8121	Personal Care Services	100	\$31,198,381	94,703	\$329,434	5.17% *	\$17,043	\$233,100	\$2.46	0.001%	0.014%
8122	Death Care Services	20	\$8,082,879	14,892	\$542,767	5.67% *	\$30,794	\$79,455	\$5.34	0.001%	0.017%
8123	Dry-cleaning and Laundry Services	20	\$7,114,322	32,044	\$222,017	5.67% *	\$12,596	\$157,751	\$4.92	0.002%	0.039%
8129	Other Personal Services	20	\$6,775,433	24,454	\$277,069	5.67% *	\$15,720	\$124,321	\$5.08	0.002%	0.032%
8131	Religious Organizations	20	\$37,868,483	156,829	\$241,464	5.67% *	\$13,700	\$800,794	\$5.11	0.002%	0.037%
8132	Grantmaking and Giving Services	20	\$22,193,695	12,660	\$1,753,057	2.55% *	\$44,781	\$54,804	\$4.33	0.000%	0.010%
8133	Social Advocacy Organizations	20	\$5,284,519	10,750	\$491,583	2.55% *	\$12,557	\$55,353	\$5.15	0.001%	0.041%
8134	Civic and Social Organizations	20	\$8,327,806	25,609	\$325,191	2.55% *	\$8,307	\$117,185	\$4.58	0.001%	0.055%
8139	Business, Professional, Labor, Political, and Similar Organizations	20	\$28,760,289	58,330	\$493,062	2.55% *	\$12,595	\$328,184	\$5.63	0.001%	0.045%

[a] SBA criteria specified in dollar terms converted to size-class definition based on average revenues of different size establishments. Most restrictive criterion for 6-digit NAICS applied to the 4-digit NAICS level.

**Table V-32, contd.**  
**Average Cost Impacts on Small Business Entities Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)**

NAICS Industry	SBA Employment Size Criterion [a]	Estimated Receipts, 2006 (\$1,000)[b]	Entities [c]	Average Receipts per Entity	Profit Rate [d]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
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[b] Estimated based on 2002 receipts and payroll data from U.S. Census Bureau, *Statistics of U.S. Businesses, 2002* and payroll data from U.S. Census Bureau, *Statistics of U.S. Businesses, 2006*. Receipts were not available for 2006 at disaggregated industry levels, but were estimated assuming the ratio of receipts to payroll remained unchanged between 2002 and 2006.

[c] U.S. Census Bureau, *Statistics of U.S. Businesses, 2006*

[d] Estimated from average of the yearly ratios of net income to total receipts as reported by the U.S. Internal Revenue Service, *Corporation Source Book, 2000 – 2006*. Data were not available at disaggregated levels for all industries; profit rates at more highly aggregated levels are used for such industries.

N/A: Data not available.

\* Profit rate imputed from corresponding 3-digit NAICS industry.

\*\* Profit rate imputed from corresponding 2-digit NAICS industry.

Source: U.S. Dept. of Labor, OSHA, Directorate of Evaluation and Analysis, Office of Regulatory Analysis, based on ERG, 2007.