

**Table V-28**  
**Summary of Cost Impacts Associated with OSHA's Proposed Revisions to the Standards for Subparts D and I**

NAICS	Sector Title	Average Cost per Establishment		Ratio of Average Cost to Revenues		Ratio of Average Cost to Profits	
		Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
11	Agriculture, Forestry, Fishing, and Hunting	\$6	\$9	0.000%	0.001%	0.008%	0.020%
21	Mining*	\$92	\$92	0.000%	0.000%	0.002%	0.002%
22	Utilities	\$124	\$434	0.000%	0.025%	0.014%	0.350%
31-33	Manufacturing	\$8	\$363	0.000%	0.002%	0.000%	0.067%
42	Wholesale Trade	\$9	\$43	0.000%	0.001%	0.002%	0.019%
44-45	Retail Trade	\$4	\$55	0.000%	0.002%	0.004%	0.056%
48-49	Transportation	\$7	\$302	0.000%	0.002%	0.000%	0.052%
51	Information	\$6	\$443	0.000%	0.002%	0.001%	0.034%
52	Finance and Insurance	\$2	\$10	0.000%	0.000%	0.000%	0.003%
53	Real Estate	\$4	\$14	0.000%	0.001%	0.001%	0.023%
54	Professional, Scientific, and Technical Services	\$6	\$225	0.000%	0.012%	0.006%	0.143%
55	Management	\$37	\$37	0.000%	0.000%	0.006%	0.006%
56	Administrative and Support, Waste Management and Remediation Services	\$7	\$423	0.000%	0.077%	0.003%	1.726%
61	Educational Services	\$3	\$18	0.000%	0.001%	0.001%	0.009%
62	Health Care	\$3	\$73	0.000%	0.001%	0.001%	0.013%
71	Arts, Entertainment, and Recreation	\$4	\$11	0.000%	0.001%	0.001%	0.009%
72	Accommodation and Food Services	\$3	\$17	0.000%	0.001%	0.008%	0.020%
81	Other Services	\$2	\$33	0.000%	0.003%	0.006%	0.069%

\*Includes oil and gas extraction.

Source: ERG, 2007.

**Table V-29**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS	Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
1131	Timber Tract Operations	\$2,036,662	4.36%	\$88,884	\$3,167	\$6.98	0.000%	0.008%
1132	Forest Nurseries and Gathering of Forest Products	\$1,282,856	4.36%	\$55,987	\$1,867	\$8.08	0.001%	0.014%
1133	Logging	\$993,249	4.36%	\$43,347	\$85,767	\$8.54	0.001%	0.020%
1141	Fishing	\$945,244	5.93%	\$56,099	\$12,258	\$6.06	0.001%	0.011%
1142	Hunting and Trapping	\$610,900	5.93%	\$36,256	\$2,124	\$6.10	0.001%	0.017%
1153	Support Activities for Forestry	\$874,316	5.44%	\$47,559	\$10,731	\$6.38	0.001%	0.013%
2111	Oil and Gas Extraction	\$30,788,486	14.88%	\$4,581,731	\$716,200	\$91.79	0.000%	0.002%
2211	Electric Power Generation, Transmission and Distribution	\$38,674,660	4.44%	\$1,716,991	\$3,277,220	\$345.19	0.001%	0.020%
2212	Natural Gas Distribution	\$30,459,101	2.98%	\$907,390	\$305,056	\$124.11	0.000%	0.014%
2213	Water, Sewage and Other Systems	\$1,753,158	7.06%	\$123,776	\$2,264,184	\$433.59	0.025%	0.350%
3111	Animal Food Manufacturing	\$19,646,498	4.24%	\$833,877	\$32,925	\$18.32	0.000%	0.002%
3112	Grain and Oilseed Milling	\$67,092,728	4.24%	\$2,847,687	\$29,452	\$37.33	0.000%	0.001%
3113	Sugar and Confectionery Product Manufacturing	\$15,335,745	7.68%	\$1,177,956	\$37,243	\$21.49	0.000%	0.002%
3114	Fruit and Vegetable Preserving and Specialty Food Manufacturing	\$36,162,586	7.01%	\$2,535,469	\$67,641	\$39.65	0.000%	0.002%

**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
3115 Dairy Product Manufacturing	\$46,854,264	2.66%	\$1,244,682	\$61,363	\$38.30	0.000%	0.003%
3116 Animal Slaughtering and Processing	\$36,333,693	2.41%	\$874,508	\$160,347	\$42.11	0.000%	0.005%
3117 Seafood Product Preparation and Packaging	\$14,575,219	2.41%	\$350,808	\$14,321	\$21.37	0.000%	0.006%
3118 Bakeries and Tortilla Manufacturing	\$5,234,957	10.13%	\$530,163	\$153,852	\$15.28	0.000%	0.003%
3119 Other Food Manufacturing	\$21,407,943	5.68%	\$1,215,113	\$78,167	\$24.39	0.000%	0.002%
3121 Beverage Manufacturing	\$20,793,132	6.64%	\$1,381,286	\$80,355	\$22.60	0.000%	0.002%
3122 Tobacco Manufacturing	\$294,956,118	14.49%	\$42,744,884	\$13,181	\$102.97	0.000%	0.000%
3131 Fiber, Yarn, and Thread Mills	\$18,783,597	4.31%	\$810,359	\$19,007	\$40.61	0.000%	0.005%
3132 Fabric Mills	\$11,516,969	4.31%	\$496,863	\$38,791	\$28.19	0.000%	0.006%
3133 Textile and Fabric Finishing and Fabric Coating Mills	\$7,019,640	4.31%	\$302,840	\$22,895	\$16.37	0.000%	0.005%
3141 Textile Furnishings Mills	\$8,027,868	4.56%	\$365,941	\$39,221	\$15.27	0.000%	0.004%
3149 Other Textile Product Mills	\$2,504,229	4.56%	\$114,152	\$45,143	\$10.86	0.000%	0.010%
3151 Apparel Knitting Mills	\$7,448,839	3.16%	\$235,519	\$10,783	\$20.31	0.000%	0.009%
3152 Cut and Sew Apparel Manufacturing	\$2,742,653	5.59%	\$153,271	\$75,599	\$7.97	0.000%	0.005%
3159 Apparel Accessories and Other Apparel Manufacturing	\$2,154,523	4.66%	\$100,388	\$9,514	\$10.06	0.000%	0.010%
3161 Leather and Hide Tanning and Finishing	\$5,524,049	6.10%	\$336,766	\$3,172	\$12.59	0.000%	0.004%
3162 Footwear Manufacturing	\$8,227,628	6.10%	\$501,585	\$5,784	\$18.78	0.000%	0.004%
3169 Other Leather and Allied Product Manufacturing	\$2,714,697	6.10%	\$165,498	\$7,405	\$8.84	0.000%	0.005%
3211 Sawmills and Wood Preservation	\$7,011,185	4.08%	\$286,041	\$71,132	\$16.84	0.000%	0.006%

**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
3212 Veneer, Plywood, and Engineered Wood Product Manufacturing	\$12,197,313	4.08%	\$497,624	\$56,344	\$28.81	0.000%	0.006%
3219 Other Wood Product Manufacturing	\$4,711,036	4.08%	\$192,200	\$184,373	\$17.47	0.000%	0.009%
3221 Pulp, Paper, and Paperboard Mills	\$112,157,688	3.18%	\$3,566,640	\$184,472	\$309.00	0.000%	0.009%
3222 Converted Paper Product Manufacturing	\$18,965,317	8.01%	\$1,519,550	\$331,070	\$72.89	0.000%	0.005%
3231 Printing and Related Support Activities	\$2,815,173	4.37%	\$123,080	\$436,448	\$13.05	0.000%	0.011%
3241 Petroleum and Coal Products Manufacturing	\$111,722,106	7.50%	\$8,380,487	\$344,776	\$140.84	0.000%	0.002%
3251 Basic Chemical Manufacturing	\$45,992,561	4.58%	\$2,106,478	\$411,790	\$169.25	0.000%	0.008%
3252 Resin, Synthetic Rubber, and Artificial Synthetic Fibers and Filaments Manufacturing	\$59,275,434	8.53%	\$5,056,258	\$208,212	\$196.61	0.000%	0.004%
3253 Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing	\$20,532,685	11.10%	\$2,278,119	\$75,128	\$80.96	0.000%	0.004%
3254 Pharmaceutical and Medicine Manufacturing	\$92,789,569	16.64%	\$15,436,508	\$206,950	\$109.73	0.000%	0.001%
3255 Paint, Coating, and Adhesive Manufacturing	\$17,095,265	5.38%	\$920,475	\$63,347	\$33.08	0.000%	0.004%
3256 Soap, Cleaning Compound, and Toilet Preparation Manufacturing	\$30,617,646	9.21%	\$2,818,503	\$124,153	\$54.48	0.000%	0.002%
3259 Other Chemical Product and Preparation Manufacturing	\$14,693,347	4.51%	\$662,055	\$134,299	\$48.89	0.000%	0.007%
3261 Plastics Product Manufacturing	\$12,041,641	4.42%	\$531,848	\$292,915	\$23.74	0.000%	0.004%

**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS	Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
3262	Rubber Product Manufacturing	\$14,217,509	2.59%	\$368,116	\$65,482	\$29.09	0.000%	0.008%
3271	Clay Product and Refractory Manufacturing	\$5,317,927	4.41%	\$234,782	\$63,081	\$40.00	0.001%	0.017%
3272	Glass and Glass Product Manufacturing	\$10,171,989	3.42%	\$347,975	\$121,632	\$57.84	0.001%	0.017%
3273	Cement and Concrete Product Manufacturing	\$5,507,579	6.64%	\$365,598	\$349,199	\$35.03	0.001%	0.010%
3274	Lime and Gypsum Product Manufacturing	\$18,475,560	6.64%	\$1,226,424	\$24,774	\$69.39	0.000%	0.006%
3279	Other Nonmetallic Mineral Product Manufacturing	\$5,468,993	5.49%	\$300,195	\$111,374	\$33.31	0.001%	0.011%
3311	Iron and Steel Mills and Ferroalloy Manufacturing	\$65,928,896	4.49%	\$2,961,518	\$169,255	\$204.66	0.000%	0.007%
3312	Steel Product Manufacturing from Purchased Steel	\$21,605,469	4.49%	\$970,515	\$59,690	\$85.52	0.000%	0.009%
3313	Alumina and Aluminum Production and Processing	\$47,054,339	4.46%	\$2,100,943	\$84,809	\$139.49	0.000%	0.007%
3314	Nonferrous Metal (except Aluminum) Production and Processing	\$24,919,805	4.42%	\$1,100,215	\$81,091	\$85.81	0.000%	0.008%
3315	Foundries	\$12,157,333	4.11%	\$500,129	\$91,525	\$41.47	0.000%	0.008%
3321	Forging and Stamping	\$9,147,934	4.71%	\$430,416	\$79,843	\$29.35	0.000%	0.007%
3322	Cutlery and Handtool Manufacturing	\$6,875,867	5.22%	\$359,170	\$33,409	\$22.24	0.000%	0.006%
3323	Architectural and Structural Metals Manufacturing	\$5,273,124	4.70%	\$248,040	\$277,903	\$20.62	0.000%	0.008%

**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
3324 Boiler, Tank, and Shipping Container Manufacturing	\$17,390,735	3.58%	\$623,211	\$47,156	\$30.34	0.000%	0.005%
3325 Hardware Manufacturing	\$11,194,203	5.22% *	\$584,745	\$23,719	\$28.65	0.000%	0.005%
3326 Spring and Wire Product Manufacturing	\$5,585,199	5.22% *	\$291,751	\$35,029	\$21.22	0.000%	0.007%
3327 Machine Shops; Turned Product; and Screw, Nut, and Bolt Manufacturing	\$2,040,137	5.80% *	\$118,290	\$362,885	\$14.60	0.001%	0.012%
3328 Coating, Engraving, Heat Treating, and Allied Activities	\$3,426,310	4.85%	\$166,333	\$98,813	\$16.11	0.000%	0.010%
3329 Other Fabricated Metal Product Manufacturing	\$8,770,725	6.81%	\$597,016	\$166,403	\$26.26	0.000%	0.004%
3331 Agriculture, Construction, and Mining Machinery Manufacturing	\$20,488,525	5.10%	\$1,044,755	\$112,063	\$37.42	0.000%	0.004%
3332 Industrial Machinery Manufacturing	\$7,725,192	5.80%	\$447,965	\$95,988	\$24.72	0.000%	0.006%
3333 Commercial and Service Industry Machinery Manufacturing	\$9,406,943	4.86%	\$457,035	\$64,167	\$27.90	0.000%	0.006%
3334 Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment Manufacturing	\$19,910,908	4.55%	\$906,531	\$82,240	\$45.66	0.000%	0.005%
3335 Metalworking Machinery Manufacturing	\$3,107,359	5.29%	\$164,359	\$153,624	\$18.78	0.001%	0.011%
3336 Engine, Turbine, and Power Transmission Equipment Manufacturing	\$46,836,712	2.63%	\$1,230,370	\$58,621	\$64.07	0.000%	0.005%

**Table V-29, contd.**  
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NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
3339 Other General Purpose Machinery Manufacturing	\$10,364,603	4.58%	\$474,321	\$185,728	\$29.75	0.000%	0.006%
3341 Computer and Peripheral Equipment Manufacturing	\$43,720,123	9.05%	\$3,955,137	\$44,676	\$33.77	0.000%	0.001%
3342 Communications Equipment Manufacturing	\$36,209,046	4.57%	\$1,655,776	\$78,202	\$41.69	0.000%	0.003%
3343 Audio and Video Equipment Manufacturing	\$14,666,519	4.52%	\$663,105	\$11,000	\$21.24	0.000%	0.003%
3344 Semiconductor and Other Electronic Component Manufacturing	\$23,066,585	6.60%	\$1,523,547	\$178,744	\$37.46	0.000%	0.002%
3345 Navigational, Measuring, Electromedical, and Control Instruments Manufacturing	\$20,026,780	5.94%	\$1,190,090	\$203,250	\$38.80	0.000%	0.003%
3346 Manufacturing and Reproducing Magnetic and Optical Media	\$10,519,005	4.52%	* \$475,587	\$18,695	\$22.77	0.000%	0.005%
3351 Electric Lighting Equipment Manufacturing	\$11,180,632	4.21%	\$471,061	\$30,795	\$25.92	0.000%	0.006%
3352 Household Appliance Manufacturing	\$60,184,733	4.21%	\$2,535,698	\$30,011	\$82.45	0.000%	0.003%
3353 Electrical Equipment Manufacturing	\$13,373,183	7.15%	\$955,920	\$74,896	\$31.25	0.000%	0.003%
3359 Other Electrical Equipment and Component Manufacturing	\$17,834,795	5.41%	\$965,274	\$77,291	\$35.78	0.000%	0.004%
3361 Motor Vehicle Manufacturing	\$657,511,204	4.87%	\$31,995,638	\$134,474	\$363.44	0.000%	0.001%
3362 Motor Vehicle Body and Trailer Manufacturing	\$15,581,739	2.04%	* \$317,940	\$82,883	\$38.43	0.000%	0.012%

**Table V-29, contd.**  
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NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
3363 Motor Vehicle Parts Manufacturing	\$36,598,197	2.04%	* \$746,774	\$351,672	\$63.30	0.000%	0.008%
3364 Aerospace Product and Parts Manufacturing	\$89,563,292	2.04%	\$1,827,510	\$240,905	\$145.74	0.000%	0.008%
3365 Railroad Rolling Stock Manufacturing	\$44,874,806	4.16%	* \$1,867,908	\$17,107	\$81.08	0.000%	0.004%
3366 Ship and Boat Building	\$13,764,238	2.72%	\$374,771	\$440,511	\$249.72	0.002%	0.067%
3369 Other Transportation Equipment Manufacturing	\$16,837,953	5.86%	\$987,003	\$28,169	\$28.28	0.000%	0.003%
3371 Household and Institutional Furniture and Kitchen Cabinet Manufacturing	\$2,845,652	6.31%	* \$179,541	\$210,037	\$12.88	0.000%	0.007%
3372 Office Furniture (including Fixtures) Manufacturing	\$5,722,951	4.54%	* \$260,001	\$73,350	\$17.92	0.000%	0.007%
3379 Other Furniture Related Product Manufacturing	\$8,178,416	4.54%	* \$371,556	\$19,374	\$18.38	0.000%	0.005%
3391 Medical Equipment and Supplies Manufacturing	\$6,107,312	4.54%	\$277,463	\$212,803	\$17.41	0.000%	0.006%
3399 Other Miscellaneous Manufacturing	\$3,513,187	10.77%	\$378,338	\$294,315	\$15.48	0.000%	0.004%
4231 Motor Vehicle and Motor Vehicle Parts and Supplies Merchant Wholesalers	\$31,354,335	5.80%	\$1,817,155	\$785,276	\$32.02	0.000%	0.002%
4232 Furniture and Home Furnishing Merchant Wholesalers	\$7,064,656	2.76%	* \$194,833	\$220,375	\$17.55	0.000%	0.009%
4233 Lumber and Other Construction Materials Merchant Wholesalers	\$10,027,890	2.90%	\$291,214	\$566,219	\$29.90	0.000%	0.010%



**Table V-29, contd.**  
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NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4234 Professional and Commercial Equipment and Supplies Merchant Wholesalers	\$13,020,195	3.04%	\$396,021	\$1,590,635	\$43.44	0.000%	0.011%
4235 Metal and Mineral (except Petroleum) Merchant Wholesalers	\$14,644,310	2.78%	\$407,362	\$239,624	\$22.49	0.000%	0.006%
4236 Electrical and Electronic Goods Merchant Wholesalers	\$13,954,419	2.69%	\$375,249	\$1,031,179	\$35.28	0.000%	0.009%
4237 Hardware, and Plumbing and Heating Equipment and Supplies Merchant Wholesalers	\$6,412,786	2.28%	\$146,016	\$537,529	\$28.06	0.000%	0.019%
4238 Machinery, Equipment, and Supplies Merchant Wholesalers	\$6,296,743	2.99%	\$188,272	\$1,951,908	\$33.06	0.001%	0.018%
4239 Miscellaneous Durable Goods Merchant Wholesalers	\$5,977,921	3.44%	\$205,377	\$719,695	\$21.17	0.000%	0.010%
4241 Paper and Paper Product Merchant Wholesalers	\$11,175,943	2.90%	\$324,554	\$179,051	\$15.23	0.000%	0.005%
4242 Drugs and Druggists' Sundries Merchant Wholesalers	\$34,610,272	2.12%	\$735,463	\$118,786	\$15.56	0.000%	0.002%
4243 Apparel, Piece Goods, and Notions Merchant Wholesalers	\$8,758,485	3.46%	\$302,636	\$139,055	\$8.87	0.000%	0.003%
4244 Grocery and Related Product Wholesalers	\$19,821,047	4.79%	\$950,239	\$854,835	\$25.53	0.000%	0.003%
4245 Farm Product Raw Material Merchant Wholesalers	\$18,364,754	2.59%	\$476,056	\$89,026	\$13.43	0.000%	0.003%
4246 Chemical and Allied Products Merchant Wholesalers	\$9,847,751	2.28%	\$224,516	\$311,047	\$24.93	0.000%	0.011%

**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4247 Petroleum and Petroleum Products Merchant Wholesalers	\$49,353,607	3.16%	\$1,561,675	\$240,274	\$33.49	0.000%	0.002%
4248 Beer, Wine, and Distilled Alcoholic Beverage Merchant Wholesalers	\$25,249,332	2.00%	\$504,190	\$114,091	\$27.58	0.000%	0.005%
4249 Miscellaneous Nondurable Goods Merchant Wholesalers	\$8,167,972	3.92%	\$320,013	\$399,624	\$12.57	0.000%	0.004%
4251 Wholesale Electronic Markets and Agents and Brokers	\$5,145,093	3.18%	* \$163,757	\$832,693	\$15.28	0.000%	0.009%
4411 Automobile Dealers	\$14,366,952	7.14%	\$1,025,770	\$2,859,160	\$54.80	0.000%	0.005%
4412 Other Motor Vehicle Dealers	\$3,798,159	1.18%	** \$44,861	\$409,433	\$24.38	0.001%	0.054%
4413 Automotive Parts, Accessories, and Tire Stores	\$1,337,738	2.78%	* \$37,149	\$1,238,044	\$20.83	0.002%	0.056%
4421 Furniture Stores	\$2,037,962	1.45%	* \$29,470	\$320,422	\$10.96	0.001%	0.037%
4422 Home Furnishings Stores	\$1,383,751	3.63%	* \$50,272	\$564,198	\$15.41	0.001%	0.031%
4431 Electronics and Appliance Stores	\$2,089,112	3.63%	* \$75,898	\$980,516	\$19.88	0.001%	0.026%
4441 Building Material and Supplies Dealers	\$4,395,212	3.52%	* \$154,712	\$1,474,836	\$21.90	0.000%	0.014%
4442 Lawn and Garden Equipment and Supplies Stores	\$1,847,574	7.87%	** \$145,384	\$283,045	\$13.81	0.001%	0.010%
4451 Grocery Stores	\$4,841,064	2.20%	* \$106,707	\$637,780	\$6.77	0.000%	0.006%
4452 Specialty Food Stores	\$625,965	2.07%	* \$12,934	\$157,546	\$5.63	0.001%	0.044%
4453 Beer, Wine, and Liquor Stores	\$1,116,580	2.07%	* \$23,072	\$134,786	\$4.46	0.000%	0.019%
4461 Health and Personal Care Stores	\$2,866,179	2.34%	* \$67,148	\$706,517	\$8.12	0.000%	0.012%
4471 Gasoline Stations	\$2,272,512	2.94%	* \$66,714	\$1,270,755	\$10.87	0.000%	0.016%
4481 Clothing Stores	\$1,567,430	1.01%	* \$15,868	\$679,575	\$7.10	0.000%	0.045%
4482 Shoe Stores	\$998,855	5.53%	* \$55,280	\$169,939	\$6.36	0.001%	0.012%

**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4483 Jewelry, Luggage, and Leather Goods Stores	\$991,170	5.53%	\$54,855	\$265,861	\$8.96	0.001%	0.016%
4511 Sporting Goods, Hobby, and Musical Instrument Stores	\$1,382,881	5.53%	\$76,533	\$676,227	\$15.72	0.001%	0.021%
4512 Book, Periodical, and Music Stores	\$1,331,320	3.00%	\$39,921	\$105,174	\$6.01	0.000%	0.015%
4521 Department Stores	\$26,975,048	3.00%	\$808,883	\$477,857	\$47.93	0.000%	0.006%
4529 Other General Merchandise Stores	\$7,905,058	4.26%	\$336,445	\$1,033,178	\$28.12	0.000%	0.008%
4531 Florists	\$325,333	4.26%	\$13,846	\$76,734	\$3.79	0.001%	0.027%
4532 Office Supplies, Stationery, and Gift Stores	\$1,065,158	3.60%	\$38,308	\$520,146	\$12.61	0.001%	0.033%
4533 Used Merchandise Stores	\$541,375	3.60%	\$19,470	\$124,489	\$7.05	0.001%	0.036%
4539 Other Miscellaneous Store Retailers	\$1,047,095	3.60%	\$37,658	\$552,244	\$12.01	0.001%	0.032%
4541 Electronic Shopping and Mail-Order Houses	\$8,015,835	3.60%	\$288,287	\$170,599	\$10.51	0.000%	0.004%
4542 Vending Machine Operators	\$1,345,227	4.05%	\$54,466	\$118,702	\$22.58	0.002%	0.041%
4543 Direct Selling Establishments	\$1,781,365	4.05%	\$72,125	\$457,551	\$17.05	0.001%	0.024%
4811 Scheduled Air Transportation	\$27,568,446	4.05%	\$1,116,202	\$926,907	\$301.73	0.001%	0.027%
4812 Nonscheduled Air Transportation	\$4,983,338	2.98%	\$148,442	\$101,159	\$39.86	0.001%	0.027%
4831 Deep Sea, Coastal, and Great Lakes Water Transportation	\$18,563,075	2.98%	\$552,951	\$45,603	\$36.14	0.000%	0.007%
4832 Inland Water Transportation	\$7,369,971	6.58%	\$485,071	\$18,907	\$28.52	0.000%	0.006%
4841 General Freight Trucking	\$2,179,183	6.58%	\$143,428	\$1,119,434	\$16.63	0.001%	0.012%
4842 Specialized Freight Trucking	\$1,336,656	2.80%	\$37,432	\$630,691	\$11.91	0.001%	0.032%
4851 Urban Transit Systems	\$3,163,984	2.80%	\$88,604	\$24,900	\$27.30	0.001%	0.031%

**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS	Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4852	Interurban and Rural Bus Transportation	\$2,292,160	2.52%	\$57,747	\$10,808	\$22.75	0.001%	0.039%
4853	Taxi and Limousine Service	\$758,126	2.52%	\$19,100	\$52,588	\$7.50	0.001%	0.039%
4854	School and Employee Bus Transportation	\$1,780,332	2.52%	\$44,853	\$83,789	\$19.39	0.001%	0.043%
4855	Charter Bus Industry	\$1,629,704	2.52%	\$41,058	\$15,603	\$12.93	0.001%	0.031%
4859	Other Transit and Ground Passenger Transportation	\$1,025,226	2.52%	\$25,829	\$33,135	\$10.05	0.001%	0.039%
4861	Pipeline Transportation of Crude Oil	\$15,628,109	2.52%	\$393,726	\$19,563	\$52.45	0.000%	0.013%
4862	Pipeline Transportation of Natural Gas	\$15,036,768	14.28%	\$2,146,828	\$60,854	\$44.65	0.000%	0.002%
4869	Other Pipeline Transportation	\$9,607,982	14.28%	\$1,371,750	\$31,831	\$34.71	0.000%	0.003%
4871	Scenic and Sightseeing Transportation, Land	\$1,076,889	14.28%	\$153,749	\$4,432	\$6.54	0.001%	0.004%
4872	Scenic and Sightseeing Transportation, Water	\$875,903	5.04%	\$44,151	\$13,083	\$7.05	0.001%	0.016%
4879	Scenic and Sightseeing Transportation, Other	\$2,508,165	5.04%	\$126,427	\$2,385	\$12.89	0.001%	0.010%
4881	Support Activities for Air Transportation	\$3,432,026	5.04%	\$172,995	\$222,415	\$42.99	0.001%	0.025%
4882	Support Activities for Rail Transportation	\$3,451,614	3.61%	\$124,586	\$37,877	\$39.37	0.001%	0.032%
4883	Support Activities for Water Transportation	\$5,519,986	3.61%	\$199,244	\$168,340	\$72.22	0.001%	0.036%
4884	Support Activities for Road Transportation	\$669,810	3.61%	\$24,177	\$119,519	\$12.52	0.002%	0.052%

**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4885 Freight Transportation Arrangement	\$2,204,247	3.61% **	\$79,562	\$151,146	\$8.67	0.000%	0.011%
4889 Other Support Activities for Transportation	\$2,426,030	3.61% **	\$87,568	\$23,097	\$14.11	0.001%	0.016%
4921 Counters	\$7,426,946	0.03609507**	\$268,076	\$303,054	\$34.74	0.000%	0.000%
4922 Local Messengers and Local Delivery	\$732,446	0.03609507**	\$26,438	\$37,722	\$7.45	0.001%	0.000%
4931 Warehousing and Storage	\$5,990,263	3.61% *	\$216,219	\$385,865	\$27.86	0.000%	0.013%
5111 Newspaper, Periodical, Book, and Directory Publishers	\$6,508,148	5.03% *	\$327,163	\$232,067	\$10.05	0.000%	0.003%
5112 Software Publishers	\$13,922,013	12.58% *	\$1,751,020	\$181,574	\$20.77	0.000%	0.001%
5121 Motion Picture and Video Industries	\$4,114,085	17.36% **	\$714,192	\$125,039	\$6.13	0.000%	0.001%
5122 Sound Recording Industries	\$3,257,430	6.35% **	\$206,892	\$37,945	\$10.64	0.000%	0.005%
5151 Radio and Television Broadcasting	\$6,128,916	8.41% *	\$515,288	\$260,685	\$26.31	0.000%	0.005%
5152 Cable and Other Subscription Programming	\$35,828,634	7.05% *	\$2,524,246	\$298,460	\$443.48	0.001%	0.018%
5161 Internet Publishing and Broadcasting	\$6,525,331	7.05% *	\$459,731	\$24,033	\$9.06	0.000%	0.002%
5171 Wired Telecommunications Carriers	\$8,279,458	7.40% *	\$612,548	\$5,604,552	\$206.36	0.002%	0.034%
5172 Wireless Telecommunications Carriers (except Satellite)	\$6,135,232	6.69% *	\$410,237	\$1,168,143	\$96.48	0.002%	0.024%
5173 Telecommunications Resellers	\$3,831,183	6.69% *	\$256,175	\$26,473	\$10.35	0.000%	0.004%
5174 Satellite Telecommunications	\$10,533,017	6.69% *	\$704,298	\$101,712	\$175.06	0.002%	0.025%

**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5175 Cable and Other Program Distribution	\$13,161,700	6.69% *	\$880,066	\$57,476	\$11.93	0.000%	0.001%
5179 Other Telecommunications	\$6,529,383	6.69% *	\$436,592	\$16,831	\$31.11	0.000%	0.007%
5181 Internet Service Providers and Web Search Portals	\$4,972,021	6.69% *	\$332,458	\$31,929	\$5.73	0.000%	0.002%
5182 Data Processing, Hosting, and Related Services	\$4,799,373	7.45% *	\$357,336	\$111,646	\$7.24	0.000%	0.002%
5191 Other Information Services	\$1,509,730	7.45% *	\$112,406	\$35,352	\$8.49	0.001%	0.008%
5211 Monetary Authorities - Central Bank	\$274,330,879	8.94% *	\$24,526,291	\$1,089	\$10.08	0.000%	0.000%
5221 Depository Credit Intermediation	\$6,448,988	15.59% *	\$1,005,509	\$518,093	\$4.30	0.000%	0.000%
5222 Nondepository Credit Intermediation	\$8,333,142	11.43% *	\$952,455	\$164,423	\$2.77	0.000%	0.000%
5223 Activities Related to Credit Intermediation	\$2,161,669	9.01% **	\$194,793	\$148,511	\$3.33	0.000%	0.002%
5231 Securities and Commodity Contracts Intermediation and Brokerage	\$7,610,676	10.15% *	\$772,655	\$200,088	\$5.08	0.000%	0.001%
5232 Securities and Commodity Exchanges	\$11,417,563	10.11% *	\$1,154,353	\$2,392	\$5.41	0.000%	0.000%
5239 Other Financial Investment Activities	\$3,555,322	10.11% *	\$359,455	\$130,398	\$2.79	0.000%	0.001%
5241 Insurance Carriers	\$42,343,735	28.35% *	\$12,005,312	\$229,557	\$6.67	0.000%	0.000%
5242 Agencies, Brokerages, and Other Insurance Related Activities	\$1,161,943	5.12% *	\$59,462	\$243,243	\$1.67	0.000%	0.003%
5259 Other Investment Pools and Funds	\$10,933,178	5.12% *	\$559,503	\$16,682	\$5.79	0.000%	0.001%
5311 Lessors of Real Estate	\$1,184,281	64.80% *	\$767,398	\$714,997	\$6.08	0.001%	0.001%

**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5312 Offices of Real Estate Agents and Brokers	\$984,181	13.34% *	\$131,327	\$504,427	\$4.42	0.000%	0.003%
5313 Activities Related to Real Estate	\$1,005,517	9.66% *	\$97,104	\$700,921	\$8.57	0.001%	0.009%
5321 Automotive Equipment Rental and Leasing	\$3,056,687	13.34% **	\$407,876	\$133,343	\$9.79	0.000%	0.002%
5322 Consumer Goods Rental	\$739,777	3.20% *	\$23,668	\$180,606	\$5.42	0.001%	0.023%
5323 General Rental Centers	\$848,764	4.58% *	\$38,846	\$35,075	\$6.30	0.001%	0.016%
5324 Commercial and Industrial Machinery and Equipment Rental and Leasing	\$3,304,043	4.58% **	\$151,220	\$187,489	\$13.57	0.000%	0.009%
5331 Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	\$10,332,742	6.44% *	\$665,891	\$12,632	\$5.41	0.000%	0.001%
5411 Legal Services	\$1,165,746	31.10% **	\$362,598	\$563,807	\$2.98	0.000%	0.001%
5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services	\$970,564	8.85% **	\$85,865	\$834,042	\$6.87	0.001%	0.008%
5413 Architectural, Engineering, and Related Services	\$1,961,884	8.74% **	\$171,563	\$1,632,122	\$14.16	0.001%	0.008%
5414 Specialized Design Services	\$634,257	4.81% **	\$30,491	\$190,631	\$5.65	0.001%	0.019%
5415 Computer Systems Design and Related Services	\$2,016,788	6.41% **	\$129,185	\$1,390,080	\$12.54	0.001%	0.010%
5416 Management, Scientific, and Technical Consulting Services	\$1,228,565	5.96% **	\$73,257	\$1,287,287	\$8.83	0.001%	0.012%
5417 Scientific Research and Development Services	\$8,345,540	7.95% **	\$663,435	\$630,663	\$36.77	0.000%	0.006%
5418 Advertising and Related Services	\$1,814,725	8.66% **	\$157,229	\$8,863,546	\$225.25	0.012%	0.143%

**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5419 Other Professional, Scientific, and Technical Services	\$851,957	5.61%	** \$47,759	\$453,742	\$6.18	0.001%	0.013%
5511 Management of Companies and Enterprises	\$8,420,195	7.10%	** \$598,103	\$1,802,683	\$37.31	0.000%	0.006%
5611 Office Administrative Services	\$2,295,927	14.63%	* \$335,934	\$335,791	\$11.49	0.001%	0.003%
5612 Facilities Support Services	\$4,465,124	4.46%	* \$199,148	\$152,611	\$37.09	0.001%	0.019%
5613 Employment Services	\$4,127,040	4.46%	** \$184,069	\$2,586,264	\$59.42	0.001%	0.032%
5614 Business Support Services	\$1,746,545	2.65%	* \$46,248	\$355,885	\$9.95	0.001%	0.022%
5615 Travel Arrangement and Reservation Services	\$1,343,275	4.46%	** \$59,911	\$159,990	\$6.88	0.001%	0.011%
5616 Investigation and Security Services	\$1,631,472	3.73%	* \$60,913	\$605,152	\$24.45	0.001%	0.040%
5617 Services to Buildings and Dwellings	\$549,348	4.46%	* \$24,501	\$74,538,994	\$422.77	0.077%	1.726%
5619 Other Support Services	\$1,737,422	4.46%	* \$77,490	\$250,705	\$11.68	0.001%	0.015%
5621 Waste Collection	\$3,545,148	5.83%	* \$206,626	\$155,944	\$17.54	0.000%	0.008%
5622 Waste Treatment and Disposal	\$5,137,267	4.61%	* \$236,768	\$69,946	\$25.35	0.000%	0.011%
5629 Remediation and Other Waste Management Services	\$1,879,261	4.61%	* \$86,612	\$244,801	\$29.60	0.002%	0.034%
6111 Elementary and Secondary Schools	\$2,394,633	4.61%	** \$110,365	\$77,441	\$3.76	0.000%	0.003%
6112 Junior Colleges	\$3,867,039	8.06%	** \$311,549	\$6,069	\$6.89	0.000%	0.002%
6113 Colleges, Universities, and Professional Schools	\$32,761,430	8.06%	** \$2,639,430	\$70,070	\$18.10	0.000%	0.001%
6114 Business Schools and Computer and Management Training	\$1,247,327	8.06%	** \$100,491	\$25,242	\$3.53	0.000%	0.004%
6115 Technical and Trade Schools	\$1,523,403	8.06%	** \$122,733	\$38,362	\$4.97	0.000%	0.004%



**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
6116 Other Schools and Instruction	\$410,958	8.06%	\$33,109	\$110,141	\$3.09	0.001%	0.009%
6117 Educational Support Services	\$1,348,119	8.06%	\$108,611	\$24,695	\$3.65	0.000%	0.003%
6211 Offices of Physicians	\$1,472,044	8.06%	\$118,595	\$821,133	\$3.79	0.000%	0.003%
6212 Offices of Dentists	\$710,330	4.45%	\$31,592	\$422,227	\$3.39	0.000%	0.011%
6213 Offices of Other Health Practitioners	\$436,205	7.34%	\$32,021	\$401,016	\$3.38	0.001%	0.011%
6214 Outpatient Care Centers	\$2,969,216	8.13%	\$241,380	\$162,662	\$5.70	0.000%	0.002%
6215 Medical and Diagnostic Laboratories	\$3,068,470	5.71%	\$175,059	\$57,942	\$4.80	0.000%	0.003%
6216 Home Health Care Services	\$2,162,602	5.46%	\$118,119	\$95,064	\$4.41	0.000%	0.004%
6219 Other Ambulatory Health Care Services	\$2,971,026	5.46%	\$162,274	\$55,287	\$6.33	0.000%	0.004%
6221 General Medical and Surgical Hospitals	\$109,940,645	5.46%	\$6,004,820	\$389,670	\$73.25	0.000%	0.001%
6222 Psychiatric and Substance Abuse Hospitals	\$24,296,943	5.38%	\$1,307,469	\$20,880	\$30.84	0.000%	0.002%
6223 Specialty (except Psychiatric and Substance Abuse) Hospitals	\$25,662,093	5.38%	\$1,380,931	\$20,093	\$23.75	0.000%	0.002%
6231 Nursing Care Facilities	\$4,947,927	5.38%	\$266,258	\$163,979	\$9.50	0.000%	0.004%
6232 Residential Mental Retardation, Mental Health and Substance Abuse Facilities	\$763,353	5.38%	\$41,078	\$144,763	\$4.72	0.001%	0.011%
6233 Community Care Facilities for the Elderly	\$1,699,891	5.38%	\$91,475	\$98,807	\$5.12	0.000%	0.006%
6239 Other Residential Care Facilities	\$1,227,379	5.38%	\$66,048	\$34,116	\$5.13	0.000%	0.008%
6241 Individual and Family Services	\$1,029,718	5.38%	\$55,411	\$169,888	\$3.05	0.000%	0.006%

**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
6242 Community Food and Housing, and Emergency and Other Relief Services	\$1,145,759	5.38% **	\$61,656	\$49,412	\$3.79	0.000%	0.006%
6243 Vocational Rehabilitation Services	\$1,452,550	5.38% **	\$78,165	\$42,137	\$5.02	0.000%	0.006%
6244 Child Day Care Services	\$371,692	5.38% **	\$20,002	\$188,187	\$2.55	0.001%	0.013%
7111 Performing Arts Companies	\$1,383,714	5.38% *	\$74,461	\$53,885	\$5.86	0.000%	0.008%
7112 Spectator Sports	\$5,969,303	9.76% *	\$582,501	\$38,170	\$8.36	0.000%	0.001%
7113 Promoters of Performing Arts, Sports, and Similar Events	\$2,195,804	9.76% *	\$214,272	\$64,202	\$11.11	0.001%	0.005%
7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	\$1,242,041	9.76% *	\$121,202	\$13,899	\$3.98	0.000%	0.003%
7115 Independent Artists, Writers, and Performers	\$587,069	9.76% *	\$57,288	\$71,585	\$3.69	0.001%	0.006%
7121 Museums, Historical Sites, and Similar Institutions	\$1,414,378	9.76% **	\$138,019	\$36,066	\$5.09	0.000%	0.004%
7131 Amusement Parks and Arcades	\$3,935,750	7.74% *	\$304,532	\$31,452	\$10.75	0.000%	0.004%
7132 Gambling Industries	\$10,415,846	6.33% *	\$659,261	\$21,888	\$8.42	0.000%	0.001%
7139 Other Amusement and Recreation Industries	\$826,561	6.33% *	\$52,316	\$326,185	\$4.80	0.001%	0.009%
7211 Traveler Accommodation	\$2,853,736	6.33% *	\$180,624	\$903,898	\$16.96	0.001%	0.009%
7212 RV (Recreational Vehicle) Parks and Recreational Camps	\$557,840	5.64% *	\$31,484	\$42,758	\$5.95	0.001%	0.019%
7213 Rooming and Boarding Houses	\$592,294	5.64% *	\$33,428	\$10,704	\$4.77	0.001%	0.014%
7221 Full-Service Restaurants	\$878,192	5.64% *	\$49,564	\$893,824	\$4.19	0.000%	0.008%
7222 Limited-Service Eating Places	\$658,733	4.98% *	\$32,787	\$703,975	\$2.75	0.000%	0.008%

Table V-29, contd.  
 Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)

NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
7223 Special Food Services	\$1,113,710	4.98% *	\$55,432	\$363,979	\$10.87	0.001%	0.020%
7224 Drinking Places (Alcoholic Beverages)	\$395,658	4.98% *	\$19,693	\$145,102	\$3.15	0.001%	0.016%
8111 Automotive Repair and Maintenance	\$529,294	4.98% *	\$26,344	\$2,990,180	\$18.20	0.003%	0.069%
8112 Electronic and Precision Equipment Repair and Maintenance	\$1,373,334	3.68% *	\$50,595	\$430,165	\$32.59	0.002%	0.064%
8113 Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	\$1,112,510	5.17% *	\$57,554	\$638,261	\$25.96	0.002%	0.045%
8114 Personal and Household Goods Repair and Maintenance	\$368,721	5.17% *	\$19,075	\$289,608	\$12.37	0.003%	0.065%
8121 Personal Care Services	\$236,768	5.17% *	\$12,249	\$272,065	\$2.47	0.001%	0.020%
8122 Death Care Services	\$718,757	5.67% *	\$40,779	\$129,716	\$6.12	0.001%	0.015%
8123 Dry-cleaning and Laundry Services	\$577,876	5.67% *	\$32,786	\$314,877	\$7.45	0.001%	0.023%
8129 Other Personal Services	\$499,974	5.67% *	\$28,366	\$243,140	\$6.69	0.001%	0.024%
8131 Religious Organizations	\$541,280	5.67% *	\$30,710	\$1,223,875	\$7.01	0.001%	0.023%
8132 Grantmaking and Giving Services	\$3,430,139	2.55% *	\$87,621	\$87,411	\$5.43	0.000%	0.006%
8133 Social Advocacy Organizations	\$1,059,616	2.55% *	\$27,067	\$95,996	\$6.73	0.001%	0.025%
8134 Civic and Social Organizations	\$572,399	2.55% *	\$14,622	\$203,696	\$6.65	0.001%	0.045%
8139 Business, Professional, Labor, Political, and Similar Organizations	\$1,095,583	2.55% *	\$27,986	\$499,011	\$7.60	0.001%	0.027%

**Table V-29, contd.**  
**Average Cost Impacts on Establishments Affected by OSHA's Proposed Revision to Subparts D and I (per Establishment, by 4-Digit NAICS Code)**

NAICS Industry	Average Receipts per Estab. [a]	Profit Rate [b]	Estimated Profits per Estab.	Estimated Cost of Proposed Rule	Average Cost per Estab.	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
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[a] 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.

[b] 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.

\* 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.