



Australian Government
Department of Employment

Productivity Commission
Inquiry into
Business Set-up, Transfer and Closure

Submission of the
Department of Employment

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Introduction and purpose of the submission

1. The Department of Employment (the Department) welcomes the opportunity to make a written submission to the Productivity Commission inquiry into Business Set-up, Transfer and Closure, which is investigating impediments faced in setting up or closing businesses in Australia and the impact of these barriers on overall economic performance.
2. The Department advises Government on national policies and programmes that help Australians find and keep employment and to work in safe, fair and productive workplaces.
3. By its nature Australia's workplace relations framework, with its safety net of minimum terms and conditions of employment and range of workplace rights and responsibilities, regulates to some degree how business conducts its operations in terms of the people it employs. The performance of the Workplace Relations Framework including the *Fair Work Act 2009* (Fair Work Act) is the focus of a separate inquiry by the Productivity Commission. The Department will be making a submission to that inquiry. Accordingly this submission addresses areas of contribution that largely fall outside of the operation of the Fair Work Act.
4. This submission deals with:
 - the transfer of business arrangements under the Fair Work Act, primarily to note the obligations placed on business operators;
 - the Australian Government's deregulation agenda and specific examples of measures associated with the workplace relations framework and the *Work Health and Safety Act 2011* that are designed to reduce the red tape burden; and
 - the Fair Entitlements Guarantee (FEG) including how it operates and the extent to which it is accessed to cover unpaid employment entitlements when employees are made redundant due to business failure.

Transfer of business provisions

5. The Fair Work Act contains provisions dealing with employee entitlements in transfers of business. The intention of the provisions is to provide that employees retain their existing terms and conditions under their industrial instrument, accrued entitlements and service in a transfer of business scenario, such as an asset transfer or outsourcing process.
6. Under the Fair Work Act there will be a transfer of business if:
 - an employee's employment is terminated by one employer (the old employer) and employed by another employer (the new employer) within a period of three months;
 - the employee performs the same, or substantially the same, work for the new employer as for the old employer, and
 - there is a connection between the old employer and the new employer (for example, the new employer purchases assets from the old employer and then uses those assets in connection with the work).
7. The Fair Work Act contains two parts dealing specifically with transfers of business:
 - Part 2-8, which commenced on 1 July 2009, applies to transfers of business between two national system employers. The majority of employers in Australia are national system employers (the Fair Work Act covers approximately 96 % of private sector employees and employers in Australia), including unincorporated businesses are national system employers. Because Western Australia has not referred workplace relations matters to the Commonwealth certain employers in that state (including most unincorporated businesses) are not national system employers;
 - Part 6-3A, as inserted by the *Fair Work Amendment (Transfer of Business) Act 2012*, commenced operation on 5 December 2012. It was intended to reflect, as far as possible, the transfer of business provisions in Part 2-8 of the Fair work Act. Part 6.3A provides that state public sector employees retain the benefit of their terms and conditions of employment (under state awards and employment agreements) and accrued entitlements where they transfer from a state public sector employer to a national system employer as a result of a transfer of business.
8. Where there is a transfer of business the Fair Work Act provides for the application of certain industrial instruments, for example enterprise agreements, to employees who move from the old employer to the new employer.
9. The Fair Work Act also contains provisions that deal with recognition of an employee's service where there has been a transfer of employment, including in relation to unfair dismissal and redundancy pay.

10. A post implementation review of the *Fair Work Amendment (Transfer of Business) Act 2012* has been undertaken by the Department of Employment in accordance with the Government's regulation impact analysis requirements. The review was required due to the legislation being given a Prime Minister's exemption from the preparation of a Regulation Impact Statement. The review was assessed as adequate by the Office of Best Practice Regulation and will be released by Government in due course.
11. The Government introduced the Fair Work Amendment Bill 2014 into Parliament on 27 February 2014 to implement a number of election commitments made in *The Coalition's Policy to Improve the Fair Work Laws*. The Bill includes an amendment to provide that the transfer of business rules no longer apply where an employee transfers on their own initiative between employers who are associated entities. Given the change only impacts transfers between associated entities it may not be relevant to this inquiry.
12. The transfer of business provisions in the *Fair Work Act 2009* are likely to be considered in more detail in the Productivity Commission's inquiry into the Workplace Relations Framework.

The deregulation agenda

13. The issues paper notes that the red tape facing new business can act as a disincentive to setting up that business. The Government's deregulation agenda acknowledges this and defines an approach to policy making that seeks to ensure regulation is never adopted as the default solution. All portfolios are also encouraged to reduce red tape by being allocated annual deregulation targets and through public statements at bi-annual Repeal Days.
14. As part of the deregulation agenda, the Employment portfolio has introduced measures that are designed to reduce the time spent on, and cost of complying with, government regulation, licensing and bureaucracy, including:
 - Introducing the Small Business helpline to assist small business owners to receive a more timely response and advice on employee wages and workplace laws.
 - Improving the Fair Work laws, and in particular that greenfields agreements are negotiated subject to good faith bargaining requirements and in a reasonable timeframe, ensuring that projects can get underway quickly.
 - The Government, by repealing the Fair Work Principles, has removed regulatory imposts that apply to more than 20,000 annual tender processes for Commonwealth agency work that impose unnecessary costs. These changes include repealing specific regulatory requirements applying to procurements from textile, clothing and footwear manufacturers and cleaning providers. These changes will reduce the red tape for businesses tendering for Commonwealth agency work.

15. As part of the Government's wider deregulation agenda, the new Regulator Performance Framework ('the Framework') was released on 29 October 2014 to ensure there is an appropriate focus on the way regulators administer regulation and a minimum impact on business productivity. Commonwealth entities that administer, monitor or enforce regulation will now be required to measure their performance against six key performance indicators. The Framework aims to assist regulators to be more accountable and transparent in their dealings with regulated entities, increase their focus on improving relationships with business and to achieve improved regulatory outcomes.

Fair Entitlements Guarantee Scheme

16. The Issues Paper notes that the Government provides a safety net scheme of last resort to provide assistance for certain unpaid employment entitlements and seeks submissions on how these schemes have impacted on business closure, how they operate alongside the insolvency regime and whether they present a moral hazard problem.
17. The Fair Entitlements Guarantee (FEG) provides financial assistance (called an 'advance') to cover five employment entitlements for eligible employees who lose their job due to the liquidation or bankruptcy of their employer. The five employment entitlements covered include:
- unpaid wages (up to 13 weeks)
 - unpaid annual leave
 - unpaid long service leave
 - payment in lieu of notice (up to 5 weeks)
 - redundancy pay (up to 4 weeks per full year of service).
18. The FEG commenced on 5 December 2012 as a legislative scheme established under the *Fair Entitlements Guarantee Act 2012* (FEG Act). The FEG replaced the previous administrative scheme, the General Employee Entitlements and Redundancy Scheme (GEERS) which commenced in September 2001.
19. An Amendment Bill is currently before Parliament to implement the Government's 2014-15 Budget announcements to reduce the redundancy pay entitlement under the FEG to a maximum of 16 weeks in alignment with the National Employment Standards contained in the Fair Work Act. The Amendment Bill also includes five minor technical amendments to clarify the operation of the FEG.

Historical Context

20. The first employee entitlement protection scheme of this nature was the Employee Entitlements Support Scheme (EESS) introduced on 1 January 2000. At that time, there was considerable debate about the issue of what to do when employees lost their job and accrued entitlements as a result of business insolvency and whether taxpayers or business should find a solution to the problem.

21. Prior to the introduction of the EESS, employees who lost accrued employment entitlements through the liquidation or bankruptcy of their employer had no protection and had to rely on funds being available in the winding up of their employer.
22. EESS was intended to be funded through a combination of Commonwealth, State and Territory funding, however, agreement was never obtained from the States and Territories.
23. A key consideration in the design of the EESS was whether it was reasonable for employees to expect that governments should guarantee 100 per cent of their lost entitlements. The Government at the time proposed a safety net to support workers whose employers had not made provision for them. In providing a safety net level of support, the Government was also very conscious of the need to minimise the risk of 'moral hazard' that such a scheme presented, that is, that some employers would accept a higher level of risk because there was a taxpayer funded safety net available for their employee entitlement obligations.
24. EESS protected employee entitlements up to a total payment of 29 weeks' pay at ordinary time rates, subject to a maximum overall amount of \$20,000. The payment could comprise:
 - unpaid wages - up to 4 weeks;
 - annual leave - up to 4 weeks (which must have been accrued in the last year);
 - long service leave – up to 12 weeks;
 - payment in lieu of notice – up to 5 weeks; and
 - weeks redundancy pay – up to 4 weeks.
25. GEERS was established in September 2001 to replace EESS. GEERS was fully funded by the Commonwealth. Assistance was initially available under GEERS to employees who were terminated because their employer had become insolvent and certain insolvency appointments had occurred, including the appointment of an administrator or (in certain circumstances) a receiver.
26. On implementation, GEERS provided financial assistance in respect of five employment entitlements - unpaid wages, annual leave, long service leave, payment in lieu of notice and redundancy pay. Payments were uncapped except for redundancy pay, which was capped at 8 weeks.
27. The policy parameters of GEERS, including the extent to which particular employment entitlements were protected, were changed over time to reflect experience in administering the schemes and Government policy. In particular, over the life of the GEERS:
 - the wages entitlement changed from uncapped to a capped amount of 3 months from 1 November 2006;
 - unpaid annual leave and unpaid long service leave has remained uncapped;
 - payment in lieu of notice changed from an uncapped amount to a capped amount of 5 weeks from 15 December 2008; and

- redundancy entitlements changed from a capped amount of 8 weeks to a capped amount of 16 weeks on 22 August 2006 and then a capped amount of 4 weeks for each year of service from 1 January 2011.
28. The scheme was legislated under the Fair Entitlements Guarantee on 5 December 2012. The legislation included the increased redundancy cap of 4 weeks for each year of employee service which was previously given effect (from 1 January 2011) through an amendment to GEERS Operational Arrangements.

Interaction with the Insolvency Regime

29. Like its predecessor programmes, FEG is designed to operate as a last resort scheme where no alternative avenue exists for employees to be paid their accrued employment entitlements on redundancy due to liquidation or bankruptcy of their employer. The underlying principle is that employers should be responsible for meeting employee entitlements.
30. Consistent with the premise of being a scheme of last resort, FEG assistance is restricted to situations of liquidation and bankruptcy only, the final stage of insolvency where it has been determined that a company is unable to pay its debts when they fall due.
31. Over the period 2001 to 2005 assistance was available when an employer was in voluntary administration. However, these arrangements changed from 31 October 2005 to address a number of problems identified in administering the scheme including:
- potential abuse of the scheme by directors who used it to pay outstanding employee entitlements, while using available company funds to restructure their business and continue operations, thereby obtaining inappropriate financial advantage in the market by shifting responsibility for employment entitlements liability to the Commonwealth; and
 - the absence of a facility under the *Corporations Act 2001* to have an enforceable agreement with directors for the recovery of funds advanced in the absence of a liquidation event (if the company traded out of difficulty, the Commonwealth had no ability to recover programme advances).
32. Once an advance for assistance is paid under FEG (and previously GEERS) the Commonwealth stands in the shoes of the employee as a creditor in the liquidation. In this way the Commonwealth stands to recover its outlay if sufficient funds become available in the winding up.
33. In administering the scheme the Department works closely with insolvency practitioners who assist in verifying from company books and records the amounts of unpaid employment entitlements due and subsequently distributing payments approved under the scheme to employees.

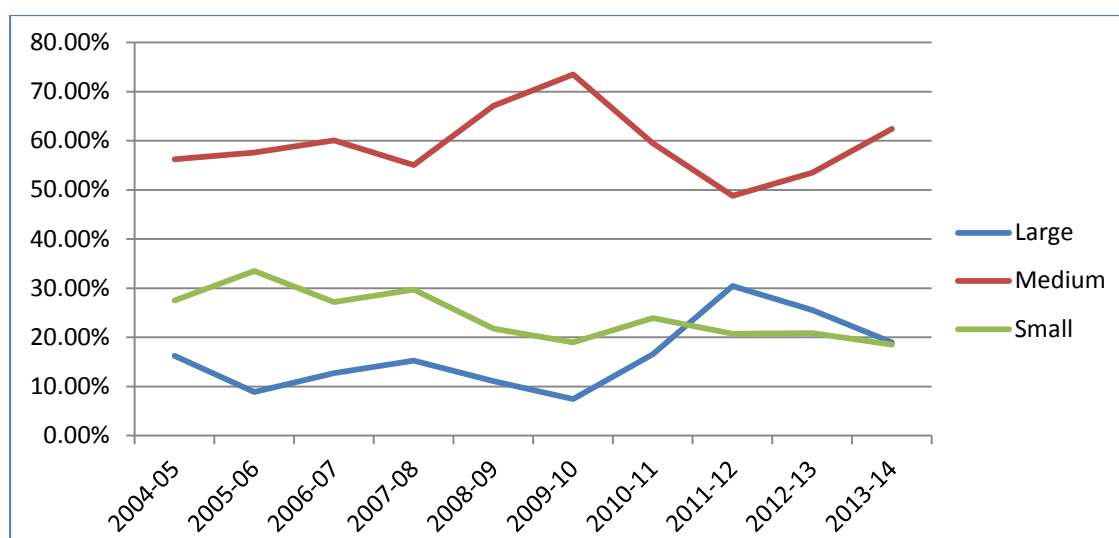
34. Demand in the scheme increased from 8626 claimants being paid \$72.97 million in 2006-07 to 11,255 claimants being paid \$197.19 million in 2013-14 (an increase of 170 per cent). In 2014-15 to 31 December 2014, 8556 claimants have been paid \$138.55 million. Demand and cost varies from year to year and is impacted by a wide range of factors including:
- the number of insolvencies that occur in that year;
 - the extent to which eligible employee entitlements are unpaid on insolvency;
 - the number of redundant employees who proceed to submit a claim;
 - the nature of employees' employment conditions;
 - the length of service of individual employees; and
 - any change in threshold amounts imposed in the scheme.
35. There are various claims that the existence of FEG (and its predecessors) for employment entitlements encourages businesses to carry more financial risk than is sensible for the ongoing financial viability of the company. Similarly there are claims that directors deliberately arrange their business affairs to take advantage of the availability of FEG to meet their employment entitlement obligations. Concerns also exist because where a scheme such as FEG satisfies most employee entitlements, there is less pressure from employees as creditors in the liquidation process which in turn may deter insolvency practitioners from pursuing asset recoveries.
36. Section 596AB of the *Corporations Act 2001* contains a key provision that supports enforcement of appropriate conduct by company directors in terms of their obligation to meet employment entitlements. Specifically a person must not enter into an agreement, arrangement or transaction specifically designed to avoid employee entitlements. Generally the Department relies on the independence and integrity of the appointed liquidators to investigate and report possible breaches by company directors in this regard and in turn the role of the Australian Securities and Investment Commission in regulating corporate conduct.
37. There is some evidence of the existence of moral hazard in the FEG and its predecessor GEERS:
- The increasing proportion of insolvent entities where employees apply to FEG for assistance with unpaid employment entitlements. While the number of entities where employee access FEG has increased (from 1390 entities in 2006-07 to 2057 in 2013-14), this may simply reflect broader movements in the economy and increased insolvency rates. However, the proportion of insolvent entities for which FEG assistance is required has increased from 16.8 per cent in 2006-07 to 20.7 per cent in 2013-14 after peaking at 22.7 per cent in 2009-10 – see [Attachment A](#).
 - The increasing proportion of workplace agreements that provide a total maximum redundancy payment of more than 16 weeks. This increased from 22.3 per cent of agreements in Quarter 1 of 2011 to 31.6 per cent of agreements in Quarter 3 of 2014. This may indicate that some employers are offering generous redundancy terms in Enterprise Agreements, knowing that the Commonwealth can provide a safety net should they become insolvent.

- The disproportionate increase in the value of entitlements paid under the scheme for redundancy pay compared to other entitlements, increasing from 29.5 per cent of total scheme costs in 2006-07 to 39.3 per cent in 2013-14. In the period 1 July 2014 to 31 December 2014 redundancy paid to claimants accounts for 40.0 per cent of all entitlements paid under the scheme.

Business size profile of payments

38. Small business employers (defined under the Fair Work Act as employers with less than 15 employees) are more commonly represented in FEG than other size employers. Over the period 1 July 2014 to 31 December 2014 payments to employees made redundant due to insolvency of small business entities made up 73.3 per cent of all insolvent entities dealt with under the scheme. Over the same period payments to employees from medium size employers (defined as employers with 15 to 200 employees) made up 25.3 per cent of all entities dealt with under the scheme.
39. Historical data over the period 2004-05 to 2014-15 (as at 31 December 2014) shows a broad consistency in this trend year to year. Of all entities where employment entitlements were met under the scheme:
- 76.8 per cent were small business employers
 - 22.5 per cent were medium business employers
 - 0.60 per cent were large business employers.
38. Claims relating to medium size employers under the scheme represent the majority of cost under the scheme, representing 62.58 per cent of the cost of claims under the scheme from 1 July 2014 to 31 December 2014. However the pattern year on year is variable depending on the nature of insolvency events that arise – see Chart 1 and [Attachment B](#) – Business size profile of assistance paid under FEG schemes.

Chart 1: Distribution of scheme costs based on employer size



39. The average cost of claims varies between small, medium and large employers reflecting the variable nature of employment conditions across business and the extent to which failed entities can meet unpaid employment entitlements. Data showing this variance is at Table 1.

Table 1: Claims paid by business size 2012-13 to 2014-15 (at 31 December 2014)

*Includes all cases where the first claim was paid during this time period under FEG or GEERS

	Business Size	Number of Entities	Claims Paid	Total Cost	Average Claim Cost
2012-13	Small	1327 (75.7%)	4197	\$49,505,337	\$11,795
	Medium	412 (23.5%)	8036	\$123,038,950	\$15,311
	Large	14 (0.8%)	3501	\$66,720,644	\$19,058
2013-14	Small	806 (72.4%)	2535	\$34,656,326	\$13,671
	Medium	298 (26.8%)	5979	\$114,720,040	\$19,187
	Large	10 (0.9%)	1925	\$33,631,364	\$17,471
2014-15	Small	458 (73.3%)	1,371	\$17,543,281	\$13,258
	Medium	158 (25.3%)	3,473	\$68,638,588	\$22,573
	Large	9 (1.4%)	2,375	\$23,485,647	\$16,103

Industry profile of payments under the scheme

40. Similar variable patterns occur in how claims and costs in the scheme vary across industries. Over the period 1 July 2014 to 31 December 2014, the largest proportion of FEG or GEERS claims finalised were in the Other Services Industry (22.7%) followed by Manufacturing (15.1%), Construction (13.2%), Mining (10.4%) and Electricity, Gas, Water & Waste Services (9.2%). Table 2 shows the five industries with the largest proportion of claims finalised in previous years.

Table 2: Industries with the largest proportion of individual claims finalised 2011-12 to 2013-14

2011-12	2012-13	2013-14
Manufacturing - 19.6%	Construction – 26.8%	Construction – 18.6%
Construction - 15.9%	Manufacturing – 17.7%	Manufacturing – 15.1%
Retail Trade - 11.3%	Retail Trade – 14.6%	Retail Trade – 11.9%
Transport Postal and Warehouse - 10.3%	Accomm’n & Food Services – 7.3%	Accomm’n & Food Services – 10.7%
Accomm’n & Food Services - 6.8%	Other Services – 6.0%	Other Services – 6.3%

41. Over the period 1 July 2014 to 31 December 2014, the largest proportion of failed entities for which FEG or GEERS claims were finalised were in the Construction Industry (18.8%) followed by Manufacturing (15.4%), Retail Trade (13.7%), Accommodation and Food Services (9.1%) and Other Services (9.1%).
42. Table 3 shows the five industries which formed the largest proportion of failed entities for which claims were finalised.

Table 3: Industries with largest proportion of cases finalised 2011-12 to 2013-14

2011-12	2012-13	2013-14
Construction - 15.8%	Construction - 19.1%	Construction – 18.8%
Manufacturing - 14.1%	Retail Trade – 14.0%	Manufacturing – 14.6%
Retail Trade – 13.9%	Manufacturing – 13.6%	Retail Trade – 13.9%
Accommodation and Food Services – 10.9%	Accommodation and Food Services – 11.1%	Accommodation and Food Services – 11.6%
Other Services – 9.1%	Other Services – 10.2%	Other Services – 8.2%

43. The industry profile of assistance paid under FEG schemes is at [Attachment C](#).

**Scheme use proportional to the companies entering liquidation
(1 July 2006 to 30 June 2014)**

Year	Number of Entities entering liquidation*	Number of Entities where an employee makes a claim for GEERS or FEG assistance*		Number of Entities where an employee was paid GEERS or FEG assistance	
2006-07	8262	1390	16.8%	1,098	13.29%
2007-08	8612	1416	16.4%	972	11.29%
2008-09	9954	2176	21.9%	1,350	13.56%
2009-10	9392	2132	22.7%	1,617	17.22%
2010-11	9801	2183	22.3%	1,619	16.52%
2011-12	10846	2264	20.9%	1,732	15.97%
2012-13	11212	2296	20.5%	1,753	15.64%
2013-14	9938	2057	20.7%	1,114	11.21%

* Sourced from ASIC series 2 insolvency appointments data and includes appointment type of provisional wind up, court wind up and creditors wind up

Note – not all claims are determined and paid in the same financial year they are received due to workflow and demand in the scheme

Business size profile of assistance paid under schemes - 2004-05 to 2014-15 (as at 31 December 2014)

Business Size	Number of Entities	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15 (to 31/12/14))
Large (201 or more employees)	89	\$10.856 m	\$4.565 m	\$9.523 m	\$9.019 m	\$12.336 m	\$11.466 m	\$26.224 m	\$70.279 m	\$65.785 m	\$34.208 m	\$23.486 m
Medium (15 - 200 employees)	3142	\$37.531 m	\$29.669 m	\$44.922 m	\$32.562 m	\$74.569 m	\$113.006 m	\$94.180 m	\$112.606 m	\$137.725 m	\$112.392 m	\$68.638 m
Small (1 - 14 employees)	10721	\$18.348 m	\$17.272 m	\$20.314 m	\$17.568 m	\$24.219 m	\$29.216 m	\$37.873 m	\$47.841 m	\$53.764 m	\$33.397 m	\$17.543 m
Grand Total	13952	\$66.74 m	\$51.507 m	\$74.761 m	\$59.150 m	\$111.124 m	\$153.689 m	\$158.277 m	\$230.727 m	\$257.247 m	\$179.997 m	\$109.668 m

Industry profile of assistance paid under schemes - 2004-05 to 2014-15 (as at 31 December 2014)

Industry	Entities	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Accommodation and Food Services	1193	\$1,253,321.61	\$1,995,827.39	\$1,637,945.26	\$1,955,684.88	\$2,654,472.56	\$2,162,683.95	\$4,106,937.38	\$7,679,049.99	\$7,931,747.33	\$4,485,013.21	\$1,398,961.78
Administrative and Support Services	608	\$1,804,755.85	\$3,392,848.25	\$2,390,650.97	\$1,016,068.09	\$5,856,292.52	\$10,129,994.74	\$17,563,318.01	\$6,845,830.60	\$9,852,431.13	\$3,278,469.60	\$2,127,260.37
Agriculture, Forestry and Fishing	185	\$1,282,167.44	\$1,009,146.13	\$915,997.10	\$1,886,940.24	\$993,456.01	\$3,341,427.55	\$1,381,528.36	\$1,102,001.94	\$2,849,454.54	\$1,073,246.06	\$250,097.63
Arts and Recreation Services	210	\$1,053,056.19	\$117,045.38	\$432,648.40	\$660,638.32	\$1,529,120.46	\$3,682,321.41	\$2,331,194.93	\$2,438,509.22	\$2,580,329.83	\$573,731.96	\$927,405.20
Construction	2307	\$13,203,371.06	\$3,714,541.24	\$7,588,603.40	\$9,010,729.23	\$12,850,383.43	\$17,702,391.72	\$22,588,249.89	\$33,691,181.84	\$69,309,138.10	\$23,787,370.31	\$12,756,686.27
Education and Training	226	\$681,424.49	\$1,320,579.77	\$1,326,609.68	\$783,742.59	\$2,929,244.45	\$9,284,637.29	\$6,177,570.66	\$2,833,366.06	\$8,280,571.96	\$1,514,814.63	\$662,956.23
Electricity, Gas, Water and Waste Services	199	\$1,358,796.43	\$461,644.97	\$200,171.88	\$984,127.96	\$482,424.53	\$2,792,915.12	\$4,449,264.09	\$8,876,436.09	\$3,834,305.43	\$1,874,122.90	\$18,772,737.02
Financial and Insurance Services	192	\$877,453.68	\$3,935,760.34	\$667,072.00	\$526,939.70	\$2,716,403.36	\$1,566,627.44	\$1,747,732.40	\$2,934,617.89	\$3,358,430.73	\$3,300,614.52	\$401,467.06
Health Care and Social Assistance	277	\$1,111,129.75	\$1,603,284.34	\$2,878,866.40	\$1,509,329.42	\$2,477,975.85	\$7,074,076.91	\$4,887,842.82	\$3,307,709.52	\$3,775,991.83	\$2,646,325.05	\$485,906.41
Information Media and Telecommunications	403	\$5,446,342.36	\$615,291.80	\$1,215,625.39	\$1,012,283.08	\$14,119,668.74	\$4,349,353.80	\$3,729,671.75	\$8,517,808.98	\$26,639,541.46	\$4,331,016.54	\$3,593,760.32
Manufacturing	2127	\$9,523,266.70	\$11,822,526.97	\$35,588,681.32	\$18,372,793.29	\$35,226,028.30	\$45,479,189.04	\$48,445,589.31	\$84,143,012.97	\$69,388,707.39	\$39,387,818.40	\$34,316,344.70
Mining	94	\$135,457.38	\$1,073,155.74	\$97,374.06	\$80,884.29	\$481,130.24	\$2,779,823.28	\$899,747.42	\$1,904,802.37	\$1,524,821.11	\$34,244,152.84	\$5,207,072.10
Other Services	1112	\$3,750,882.07	\$3,140,069.40	\$3,167,466.09	\$2,699,029.85	\$4,668,344.77	\$4,554,324.38	\$13,412,228.97	\$6,002,937.93	\$10,615,222.31	\$16,620,942.90	\$11,721,258.48
Professional, Scientific and Technical Services	731	\$2,064,604.81	\$3,262,780.53	\$3,614,883.44	\$5,126,761.65	\$4,933,497.52	\$8,237,143.28	\$5,800,409.22	\$8,743,791.13	\$3,562,665.99	\$10,136,536.20	\$3,666,849.88
Public Administration and Safety	56	\$106,745.52	\$153,818.18	\$114,913.28	\$636,733.16	\$644,137.48	\$501,621.96	\$241,306.69	\$1,395,746.08	\$58,135.50		\$34,509.76
Rental, Hiring and Real Estate Services	246	\$604,841.62	\$445,754.44	\$140,677.00	\$678,971.89	\$545,773.16	\$321,272.22	\$937,631.21	\$1,505,525.94	\$1,964,392.93	\$1,200,511.33	\$1,732,725.71
Retail Trade	2022	\$4,729,720.24	\$4,596,948.93	\$6,570,383.18	\$5,496,131.64	\$7,035,206.19	\$13,573,709.18	\$9,310,729.69	\$20,681,319.01	\$21,393,779.88	\$15,463,411.85	\$7,784,292.51
Transport, Postal and Warehousing	838	\$3,521,818.54	\$1,682,765.62	\$3,454,962.83	\$5,039,316.78	\$8,842,084.04	\$12,460,643.69	\$8,419,586.85	\$24,988,811.62	\$7,086,853.75	\$11,357,953.04	\$2,971,741.73
Wholesale Trade	408	\$1,831,341.29	\$457,508.79	\$1,603,123.25	\$1,659,526.79	\$2,129,586.35	\$3,695,187.27	\$1,846,431.55	\$3,134,927.53	\$3,240,377.74	\$4,721,349.80	\$855,482.45
Not recorded	518	\$12,395,267.58	\$6,706,330.55	\$1,154,355.41	\$13,730.87	\$9,238.53						
Grand Total	13952	\$66,735,764.61	\$51,507,628.76	\$74,761,010.34	\$59,150,363.72	\$111,124,468.49	\$153,689,344.23	\$158,276,971.20	\$230,727,386.71	\$257,246,898.94	\$179,997,401.14	\$109,667,515.61