

Table A-6.1. Professional, Scientific, and Technical Services (NAICS 54) – Estimated Coefficients of Variation for Revenue and Standard Error of Percent Change for Taxable Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficient of variation				Standard error		
		2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
54	Professional, scientific, and technical services¹	1.6	1.5	1.5	1.3	0.4	0.5	0.6
54*	Professional, scientific, and technical services ²	1.6	1.5	1.5	1.3	0.4	0.5	0.6
5411	Legal services ¹	2.4	2.2	2.0	2.0	1.0	0.6	1.2
54111	Offices of lawyers	2.5	2.1	1.9	1.8	1.1	0.6	1.3
54119	Other legal services	17.2	14.7	14.0	12.5	5.6	1.6	1.9
5412	Accounting, tax preparation, bookkeeping, and payroll services	2.4	2.4	2.6	2.2	1.0	1.5	2.0
541211	Offices of certified public accountants	3.4	3.7	3.7	2.9	1.1	1.2	1.8
541213	Tax preparation services	5.0	5.2	4.7	5.1	3.6	2.5	4.3
541214	Payroll services	5.3	7.0	6.2	5.2	3.1	4.0	5.1
541219	Other accounting services	7.2	7.9	6.7	6.1	3.9	5.6	4.5
5413	Architectural, engineering, and related services	3.8	3.7	3.6	3.3	1.0	2.1	2.2
5413*	Architectural, engineering, and related services ³	3.8	3.7	3.6	3.3	1.0	2.1	2.2
54131	Architectural services	5.5	5.6	5.1	4.6	2.0	2.9	3.0
54132	Landscape architectural services	4.6	4.4	4.1	4.7	2.1	2.0	3.3
54133	Engineering services	5.0	5.0	4.6	4.4	1.2	2.7	2.8
54138	Testing laboratories	9.9	9.2	7.5	7.0	2.3	3.3	3.4
5413x	Other related services ⁴	7.3	6.8	7.2	5.8	2.6	3.6	8.0
5414	Specialized design services	3.8	3.6	3.1	3.0	1.0	2.0	1.6
54141	Interior design services	6.2	5.6	6.3	6.8	1.5	2.8	2.5
54143	Graphic design services	5.6	5.2	5.1	4.6	2.2	2.6	3.3
5414y	All other design services ⁵	13.3	12.9	11.4	10.4	4.1	3.5	4.0
5415	Computer systems design and related services	2.7	2.4	2.4	2.2	0.9	1.0	0.7
541511	Custom computer programming services	5.0	4.4	4.9	4.9	2.1	2.1	1.9
541512	Computer systems design services	4.3	3.8	3.5	2.7	1.4	1.0	1.6
541513	Computer facilities management services	4.3	4.0	3.6	3.1	0.9	1.3	1.4
541519	Other computer related services	11.8	11.4	9.1	7.3	1.8	4.2	3.3
5416	Management, scientific, and technical consulting services	4.6	4.5	4.1	3.6	1.0	1.2	1.1
54161	Management consulting services	5.1	4.9	4.4	4.1	1.1	1.6	1.4
54162	Environmental consulting services	8.4	7.9	6.9	5.5	2.1	2.4	2.4
54169	Other scientific and technical consulting services	12.1	10.6	8.1	7.0	2.5	3.3	4.1
5417	Scientific research and development services	4.2	4.1	4.2	4.4	2.1	1.2	1.4
54171	Research and development in the physical, engineering, and life sciences	4.4	4.3	4.4	4.6	2.2	1.2	1.4
54172	Research and development in the social sciences and humanities	15.5	11.0	8.2	7.0	3.5	5.6	2.2
5418	Advertising and related services	3.7	2.8	2.0	2.2	1.7	1.9	1.0
54181	Advertising agencies	6.5	5.5	4.6	3.3	3.2	3.3	2.2
54182	Public relations agencies	6.8	5.8	5.2	4.0	2.1	3.0	3.5
54183	Media buying agencies	22.8	21.8	21.9	22.8	3.0	3.4	2.5
54184	Media representatives	24.1	24.9	24.1	25.1	2.1	4.7	1.7
54185	Display advertising	8.5	6.0	4.1	3.2	2.7	3.0	1.4

See footnotes at end of table.

Table A-6.1. Professional, Scientific, and Technical Services (NAICS 54) – Estimated Coefficients of Variation for Revenue and Standard Error of Percent Change for Taxable Employer Firms: 2005 Through 2008—Con.

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficient of variation				Standard error		
		2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
54186	Direct mail advertising	3.4	3.9	3.2	2.5	3.3	2.1	1.7
5418y	All other advertising ⁶	9.5	6.9	5.1	4.3	2.7	2.4	3.6
5419	Other professional, scientific, and technical services	2.9	2.6	2.1	2.0	1.1	1.2	1.5
5419*	Other professional, scientific, and technical services ⁷	4.4	4.2	3.7	3.3	1.4	2.0	1.4
54191	Marketing research and public opinion polling	6.7	5.8	5.6	4.7	2.0	1.7	2.0
54192	Photographic services	4.2	3.8	3.5	3.8	2.2	1.5	1.9
541921	Photography studios, portrait	5.7	5.3	5.3	5.7	2.6	1.4	2.2
541922	Commercial photography	6.8	5.5	5.7	5.4	7.3	3.0	4.9
54193	Translation and interpretation services	10.1	9.3	8.9	8.7	2.1	2.7	3.3
54194	Veterinary services	2.9	3.4	3.6	2.3	2.3	1.5	3.1
54199	All other professional, scientific, and technical services	6.4	6.0	5.3	3.9	4.3	5.9	3.6

¹Excludes NAICS 54112 (Offices of notaries).

²Excludes NAICS 54112 (Offices of notaries), NAICS 54132 (Landscape architectural services) and NAICS 54194 (Veterinary services).

³Excludes NAICS 54132 (Landscape architectural services).

⁴Includes NAICS 54134 (Drafting services), NAICS 54135 (Building inspection services), NAICS 54136 (Geophysical surveying and mapping services), and NAICS 54137 (Surveying and mapping (except geophysical) services).

⁵Includes NAICS 54142 (Industrial design services) and NAICS 54149 (Other specialized design services).

⁶Includes NAICS 54187 (Advertising material distribution services) and NAICS 54189 (Other services related to advertising).

⁷Excludes NAICS 54194 (Veterinary services).

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.2. Professional, Scientific, and Technical Services (NAICS 54) – Estimated Coefficients of Variation for Revenue and Standard Error of Percent Change for Tax-Exempt Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficient of variation				Standard error		
		2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
54	Professional, scientific, and technical services	3.7	3.7	3.6	3.3	1.2	0.8	2.3
54111	Offices of lawyers	6.7	5.9	5.5	4.5	2.3	3.1	3.9
5417	Scientific research and development services	4.0	4.0	4.0	3.6	1.2	1.0	2.4
54171	Research and development in the physical, engineering, and life sciences	4.8	4.5	4.1	3.9	1.2	0.9	1.6
54172	Research and development in the social sciences and humanities	9.0	9.3	11.2	3.3	3.1	3.3	14.0

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.3. Professional, Scientific, and Technical Services (NAICS 54) – Estimated Coefficients of Variation for Export Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficient of variation				Standard error		
		2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
54	Professional, scientific, and technical services¹	S	5.4	6.8	4.5	S	4.5	4.7
5411	Legal services ¹	9.5	11.3	13.6	13.3	2.3	2.6	1.9
54111	Offices of lawyers	9.8	11.6	14.1	13.9	2.3	2.7	2.1
54119	Other legal services	S	S	S	15.7	S	S	S
5412	Accounting, tax preparation, bookkeeping, and payroll services	S	4.4	S	S	S	S	S
541211	Offices of certified public accountants	S	4.4	S	S	S	S	S
541213	Tax preparation services	S	S	29.8	S	S	S	S
541214	Payroll services	S	S	8.4	7.3	S	S	4.5
541219	Other accounting services	S	7.7	NA	NA	S	NA	NA
5413	Architectural, engineering, and related services	13.1	13.2	17.6	13.3	4.2	12.2	9.8
54131	Architectural services	24.1	15.5	11.3	9.4	10.2	16.6	9.6
54132	Landscape architectural services	11.0	14.4	20.3	S	6.5	19.1	S
54133	Engineering services	15.0	17.1	24.1	16.4	5.7	17.0	11.3
54138	Testing laboratories	10.0	S	S	10.3	S	S	S
5413x	Other related services ²	S	S	S	S	S	S	S
5414	Specialized design services	S	14.4	9.5	5.3	S	7.6	9.2
54141	Interior design services	S	S	19.0	11.7	S	S	35.2
54143	Graphic design services	S	18.2	14.0	3.9	S	39.7	3.4
5414y	All other design services ³	S	12.8	10.5	10.1	S	9.4	16.6
5415	Computer systems design and related services	11.9	14.2	16.1	8.5	6.9	4.1	8.1
541511	Custom computer programming services	S	9.0	11.6	S	S	6.3	S
541512	Computer systems design services	S	S	S	20.7	S	S	S
541513	Computer facilities management services	S	3.4	S	S	S	S	S
541519	Other computer related services	S	S	12.8	23.5	S	S	8.3
5416	Management, scientific, and technical consulting services	10.2	10.0	8.9	7.4	5.2	5.0	4.0
54161	Management consulting services	11.5	11.6	10.9	8.7	5.6	5.8	4.3
54162	Environmental consulting services	5.0	5.2	S	S	1.6	S	S
54169	Other scientific and technical consulting services	12.4	15.0	S	S	4.9	S	S
5417	Scientific research and development services	12.8	7.9	8.2	7.2	7.5	3.2	6.2
54171	Research and development in the physical, engineering, and life sciences	13.1	8.2	8.6	7.5	7.7	3.3	6.4
54172	Research and development in the social sciences and humanities	8.7	10.3	12.4	12.4	3.2	4.7	5.4
5418	Advertising and related services	S	12.3	22.1	18.2	S	9.1	32.0
54181	Advertising agencies	S	4.4	S	S	S	S	S
54182	Public relations agencies	S	24.9	S	S	S	S	S
54183	Media buying agencies	S	S	S	S	S	S	S
54184	Media representatives	S	S	S	S	S	S	S
54185	Display advertising	S	S	S	S	S	S	S
54186	Direct mail advertising	S	S	S	6.6	S	S	S
5418y	All other advertising ⁴	S	12.9	S	10.2	S	S	S

See footnotes at end of table.

Table A-6.3. Professional, Scientific, and Technical Services (NAICS 54) – Estimated Coefficients of Variation for Export Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008—Con.

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficient of variation				Standard error		
		2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
5419	Other professional, scientific, and technical services	S	9.2	14.3	13.5	S	16.4	7.1
54191	Marketing research and public opinion polling	S	13.6	23.3	22.0	S	46.4	27.7
54192	Photographic services	S	22.8	S	25.6	S	S	S
541921	Photography studios, portrait	S	21.1	S	6.7	S	S	S
541922	Commercial photography	S	S	S	29.6	S	S	S
54193	Translation and interpretation services	S	18.1	29.7	28.4	S	62.0	72.7
54194	Veterinary services	S	S	4.4	3.6	S	S	2.3
54199	All other professional, scientific, and technical services	S	21.9	S	24.4	S	S	S

NA Not available. S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

¹Excludes NAICS 54112 (Offices of notaries).

²Includes NAICS 54134 (Drafting services), NAICS 54135 (Building inspection services), NAICS 54136 (Geophysical surveying and mapping services), and NAICS 54137 (Surveying and mapping (except geophysical) services).

³Includes NAICS 54142 (Industrial design services) and NAICS 54149 (Other specialized design services).

⁴Includes NAICS 54187 (Advertising material distribution services) and NAICS 54189 (Other services related to advertising).

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.4. Accounting, Tax Preparation, Bookkeeping, and Payroll Services (NAICS 5412) – Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Revenue							
Total	2.4	2.4	2.6	2.2	1.0	1.5	2.0
Sources of Revenue							
Assurance and related services	5.2	5.0	4.7	4.3	1.0	1.4	2.0
Financial auditing services	5.6	5.1	4.7	4.5	1.2	1.8	1.6
Financial statement review	10.3	11.0	13.5	13.1	5.9	6.0	9.9
Other assurance and financial auditing services	7.2	6.7	7.3	6.5	1.6	2.9	5.0
Bookkeeping, compilation, payroll, and taxation services	2.9	3.3	3.3	3.2	2.9	2.4	2.6
General accounting services	7.8	9.8	12.0	10.3	9.3	17.1	10.5
Bookkeeping, compilation, billing, and collection services	7.4	9.1	10.3	8.3	7.3	19.4	14.2
Payroll services	5.8	7.5	6.5	5.8	5.4	3.9	4.9
Taxation planning and consulting services	5.1	6.9	6.2	7.2	3.8	4.1	4.6
Taxation preparation and representation services for individuals and unincorporated businesses	4.3	3.3	4.6	4.0	3.8	3.8	4.0
Taxation preparation and representation services for corporate and other clients	5.1	5.5	5.9	5.8	3.9	3.9	4.2
Other related services	12.2	11.9	11.0	9.1	4.3	8.6	5.9
Computerized accounting system services	S	S	S	S	S	S	S
Management consulting services	8.9	9.3	7.8	8.6	4.7	7.7	13.8
All other operating revenue	8.5	13.7	7.4	7.5	4.9	10.6	12.7

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.5. Architectural Services (NAICS 54131) – Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Revenue							
Total	5.5	5.6	5.1	4.6	2.0	2.9	3.0
Sources of Revenue							
Residential building projects	10.1	11.1	10.7	11.1	5.4	8.6	5.9
Single-family residential projects	14.4	11.4	14.0	12.0	13.4	43.8	15.3
Multi-family residential projects	18.3	17.8	17.4	19.5	9.6	14.3	12.4
Non-residential building projects	6.3	5.7	6.2	5.2	2.4	4.4	2.7
Office building projects	8.7	9.0	12.7	12.9	6.3	9.1	6.3
Retail and restaurant building projects	15.6	16.3	16.0	16.4	7.7	10.2	5.6
Hotel and convention center building projects	17.9	15.0	20.2	22.1	12.3	22.9	22.1
Health care building projects	13.0	9.9	9.5	11.5	9.1	7.6	5.7
Entertainment and recreational building projects	16.4	18.7	16.1	17.6	18.8	22.2	9.3
Educational building projects	12.0	11.1	12.0	7.9	4.1	6.4	6.0
Industrial building projects	24.4	27.0	25.9	17.7	19.4	19.0	37.5
Transportation building projects	24.7	29.3	17.0	17.8	32.7	20.0	12.6
Other nonresidential building projects	19.3	23.1	13.8	12.5	12.3	10.8	15.3
Other services (performed independent of the architecture projects above)	7.8	12.3	13.1	15.9	13.4	13.0	10.7
Historical restoration projects	S	S	S	27.0	S	S	S
Architectural advisory services	14.3	S	15.7	19.1	S	S	19.5
Landscape architectural services	S	26.2	S	29.2	S	S	S
Interior design services	10.6	13.7	16.3	21.1	16.7	23.3	13.1
All other operating revenue	20.2	15.5	14.5	13.1	9.2	11.2	14.3

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.6. Engineering Services (NAICS 54133) – Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Revenue							
Total	5.0	5.0	4.6	4.4	1.2	2.7	2.8
Sources of Revenue							
Engineering Services	7.8	8.2	8.2	8.3	1.5	3.0	3.2
Residential engineering projects	22.2	21.1	21.8	22.1	12.7	14.9	17.0
Commercial, public, and institutional engineering projects	14.2	16.9	17.0	14.1	7.4	6.7	7.0
Industrial and manufacturing engineering projects	13.3	15.9	14.1	13.9	5.4	5.5	6.8
Transportation infrastructure engineering projects	17.8	18.6	17.2	22.1	2.4	4.6	10.4
Municipal utility engineering projects	23.6	18.9	21.8	16.2	9.2	7.8	10.9
Power generation and distribution engineering projects	13.0	14.3	16.0	S	4.2	6.2	S
Telecommunications and broadcasting engineering projects	S	26.6	S	S	S	S	S
Hazardous waste and industrial waste engineering projects	25.7	25.2	17.5	15.7	2.9	15.8	7.6
Other engineering projects	21.4	22.1	19.6	19.0	2.8	10.7	8.3
Other services (performed independent of the engineering projects above)	16.9	19.0	14.1	16.1	4.4	10.8	13.3
Engineering advisory services	20.5	S	S	S	S	S	S
Construction services	19.0	19.1	13.4	16.5	5.0	25.4	7.7
Drafting services	S	S	28.7	S	S	S	S
Surveying and mapping services	S	25.7	26.8	23.4	S	37.7	20.2
All other operating revenue	S	S	S	11.6	S	S	S

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.7. Computer Systems Design and Related Services (NAICS 5415) – Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Revenue							
Total	2.7	2.4	2.4	2.2	0.9	1.0	0.7
Sources of Revenue							
Information technology (IT) design and development	3.4	3.2	3.0	2.7	1.7	1.4	1.9
Custom application design and development	4.7	4.8	4.5	3.8	2.5	2.8	3.4
Computer systems design, development, and integration	4.9	4.2	4.1	3.1	3.3	2.9	1.9
Network design and development	7.1	7.3	6.4	5.3	3.2	4.3	4.5
Other services	2.9	2.9	3.1	2.3	1.3	2.1	1.5
IT infrastructure and network management	3.3	3.7	2.4	1.8	2.9	3.0	1.8
IT technical support	4.7	5.3	5.7	4.9	2.7	3.3	1.9
IT technical consulting	7.6	7.7	6.3	4.0	6.2	4.9	5.2
IT related training services	13.0	12.3	13.0	9.2	5.7	6.5	7.9
Hosting and IT infrastructure provisioning services	10.8	10.5	8.8	6.8	4.6	4.5	4.0
Rental and leasing of computer hardware	S	11.1	17.0	11.7	S	13.7	16.1
All other operating revenue	6.8	6.5	6.9	3.8	3.6	3.7	5.9

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.8. Management Consulting Services (NAICS 54161) - Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Revenue							
Total	5.1	4.9	4.4	4.1	1.1	1.6	1.4
Sources of Revenue							
Management consulting services	5.9	5.8	5.4	4.7	1.4	2.0	1.7
Strategic management consulting, and consulting combined with implementation	8.2	8.4	7.3	5.8	3.3	2.4	4.2
Financial management consulting, and consulting combined with implementation	14.7	15.3	12.2	9.7	3.1	9.5	7.3
Marketing management consulting, and consulting combined with implementation	10.2	12.0	16.5	9.2	6.8	8.6	7.8
Human resources management consulting, and consulting combined with implementation	8.7	8.6	8.8	7.4	2.7	3.9	5.0
Operations and supply chain management consulting, and consulting combined with implementation	14.9	14.6	14.7	25.7	5.9	5.6	11.0
Actuarial consulting (except for employee pensions and other benefits)	25.5	25.6	26.1	21.3	2.9	6.2	2.6
IT technical design, consulting, and development services	9.0	9.4	7.6	8.2	4.3	6.2	4.0
All other consulting revenue	11.2	10.3	10.9	9.5	3.6	7.8	4.2
All other operating revenue	6.1	5.2	6.1	5.9	2.4	3.8	3.5

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.9. Environmental Consulting Services (NAICS 54162) - Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Revenue							
Total	8.4	7.9	6.9	5.5	2.1	2.4	2.4
Sources of Revenue							
Environmental consulting services	9.4	9.2	8.0	7.6	2.6	3.6	2.8
Environmental assessment consulting, and consulting combined with implementation	10.1	10.3	10.7	13.7	5.4	14.6	13.0
Natural resource management consulting, and consulting combined with implementation	26.2	24.3	20.4	19.2	12.3	18.2	16.5
Waste management consulting, and consulting combined with implementation	23.1	19.8	16.9	14.8	6.0	33.7	15.0
Environmental policy development consulting, and consulting combined with implementation	19.9	19.2	21.2	18.4	28.1	29.4	4.6
Environmental audits consulting, and consulting combined with implementation	10.8	9.8	11.1	12.7	6.1	15.0	9.3
Site remediation planning consulting, and consulting combined with implementation	9.8	11.6	10.2	8.9	7.7	13.8	6.6
Evaluation of environmental studies consulting, and consulting combined with implementation	S	S	S	24.5	S	S	S
All other environmental consulting	14.4	14.9	14.8	18.0	8.7	12.9	12.1
All other operating revenue	12.0	S	9.7	8.0	S	S	7.6

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.10. Scientific Research and Development Services (NAICS 5417) - Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Taxable Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Revenue							
Total	4.2	4.1	4.2	4.4	2.1	1.2	1.4
Sources of Revenue							
Basic and applied research in natural and exact sciences, except biological sciences	6.7	4.2	3.3	3.9	3.2	2.4	2.9
Basic and applied research in biotechnology	6.8	4.4	3.4	4.1	3.1	2.5	3.0
Basic and applied research in other natural and exact sciences, except biological sciences	S	S	28.9	S	S	S	S
Basic and applied research in engineering and technology	5.6	7.3	6.6	6.3	3.1	2.6	2.4
Basic and applied research in the biological and biomedical sciences	7.8	7.5	9.2	6.7	2.2	2.3	4.0
Basic and applied research in medical and health sciences	8.4	7.9	9.7	7.1	2.3	2.5	4.1
Basic and applied research in other biological sciences	17.1	13.4	13.5	13.3	22.7	2.9	6.8
Basic and applied research in the social sciences and humanities	16.9	11.8	S	8.3	3.8	S	S
Production services for development	S	S	12.3	12.8	S	S	4.1
Other operating revenue	6.5	5.5	S	5.3	4.4	S	S
Licensing of right to use intellectual property	25.3	18.2	14.3	14.1	20.0	4.2	6.2
Original works of intellectual property	S	S	S	S	S	S	S
All other operating revenue	5.1	5.0	S	5.2	2.9	S	S

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.11. Scientific Research and Development Services (NAICS 5417) - Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Tax-Exempt Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating and Non-operating Revenue							
Total	4.0	4.0	4.0	3.6	1.2	1.0	2.4
Sources of Revenue							
Basic and applied research in natural and exact sciences,							
except biological sciences	7.1	4.6	4.3	3.3	4.2	2.1	1.6
Basic and applied research in biotechnology	7.9	10.8	8.8	7.2	6.5	2.0	1.9
Basic and applied research in other natural and exact sciences,							
except biological sciences	9.3	4.8	4.8	4.0	5.0	2.7	1.3
Basic and applied research in engineering and technology	6.5	5.9	5.8	5.8	1.1	1.1	2.2
Basic and applied research in the biological and							
biomedical sciences	10.5	10.9	11.2	12.3	6.2	4.7	6.1
Basic and applied research in medical and health sciences	14.0	14.0	14.3	15.8	9.5	5.7	8.8
Basic and applied research in other biological sciences	13.5	12.8	9.9	7.1	12.4	7.4	4.9
Basic and applied research in the social sciences and humanities	11.1	9.8	10.1	10.6	5.2	6.0	6.4
Production services for development	8.5	S	27.7	24.7	S	S	4.6
Other operating revenue	17.2	18.3	18.6	20.3	5.0	2.9	9.4
Licensing of right to use intellectual property	S	S	S	S	S	S	S
Original works of intellectual property	26.6	S	27.1	S	S	S	S
All other operating revenue	18.3	19.5	20.2	21.8	5.8	3.2	10.2
Contributions, gifts, and grants received	6.9	7.5	8.2	7.1	2.1	2.8	5.4
Investment and property income	8.0	12.0	11.4	9.8	3.8	0.9	3.4
All other non-operating revenue	14.0	13.5	7.8	18.1	2.3	5.6	7.7

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.12. Advertising Agencies (NAICS 54181) - Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Revenue							
Total	6.5	5.5	4.6	3.3	3.2	3.3	2.2
Sources of Revenue							
Integrated advertising services	7.0	7.2	5.9	6.9	3.3	3.4	6.5
Advertising creative services (including graphic design services)	20.1	20.1	15.7	19.2	6.9	9.5	18.4
Media buying	12.4	11.9	14.2	9.9	11.1	7.3	8.6
Full public relations services	S	21.9	S	29.4	S	S	S
Sales promotion	17.1	21.3	21.0	17.7	1.9	4.7	4.4
Direct marketing	24.6	27.1	28.8	S	14.8	17.1	S
Marketing research	7.8	12.4	14.4	15.3	7.2	13.9	10.9
Other advertising services	18.7	17.4	15.6	15.4	13.2	2.7	24.4
All other operating revenue	28.3	23.4	23.1	23.2	24.6	9.8	12.9

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.13. Public Relations Agencies (NAICS 54182) - Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Revenue							
Total	6.8	5.8	5.2	4.0	2.1	3.0	3.5
Sources of Revenue							
Full public relations services	5.1	4.8	5.6	3.8	1.6	2.8	3.8
Media relations	S	S	24.2	17.7	S	S	20.7
Crisis management	20.7	27.3	26.6	27.2	18.3	7.2	12.1
Lobbying	23.7	19.4	18.2	16.5	5.2	5.3	17.3
Event management	28.9	29.6	20.0	12.3	13.5	7.3	11.8
Media monitoring and analysis	17.6	17.7	11.9	10.1	10.9	7.7	10.8
All other operating revenue	17.0	19.9	20.8	15.6	17.8	8.8	8.9

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.14. Media Buying Agencies (NAICS 54183) - Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Revenue							
Total	22.8	21.8	21.9	22.8	3.0	3.4	2.5
Sources of Revenue							
Media planning and/or buying services.....	22.9	21.9	21.9	22.7	3.0	3.4	2.8
All other operating revenue	S	S	S	S	S	S	S

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.15. Media Representatives (NAICS 54184) - Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Revenue							
Total	24.1	24.9	24.1	25.1	2.1	4.7	1.7
Sources of Revenue							
Sales agent services.....	29.9	S	29.7	29.6	S	S	3.1
All other operating revenue	S	S	S	S	S	S	S

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.16. Display Advertising (NAICS 54185) - Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Revenue							
Total	8.5	6.0	4.1	3.2	2.7	3.0	1.4
Sources of Revenue							
Leased display advertising media space	9.4	6.2	5.3	4.3	2.6	2.1	1.6
Large format	9.7	6.5	5.4	4.9	2.8	1.7	1.7
Transit	10.8	7.9	7.4	6.5	3.7	2.8	1.8
Street furniture and other urban fixtures	11.5	10.2	9.9	6.9	4.1	5.8	3.3
Other leased display advertising	S	26.5	24.4	S	S	60.8	S
All other operating revenue	14.8	16.9	11.7	12.0	4.4	20.1	8.5

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.17. Direct Mail Advertising (NAICS 54186) - Estimated Coefficients of Variation for Sources of Revenue and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Revenue							
Total	3.4	3.9	3.2	2.5	3.3	2.1	1.7
Sources of Revenue							
Full direct mail services	4.5	5.8	3.6	4.4	4.8	2.6	2.8
Concept development for a direct mail advertising campaign	26.6	23.9	23.2	22.9	5.5	18.0	29.0
Mail list creation and support services	10.2	11.9	13.8	13.3	4.3	10.5	9.7
Print services for direct mail advertising materials	6.1	7.9	7.8	8.8	4.8	2.6	6.0
Letter shop services	7.6	9.4	9.7	7.3	3.3	5.8	5.5
Fulfillment services	14.6	11.9	13.6	14.8	3.5	4.7	14.1
Other direct mail advertising services	13.1	11.6	18.4	16.6	6.8	9.8	24.4
All other operating revenue	13.7	15.1	11.8	8.7	4.4	5.4	9.9

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.18. Professional, Scientific, and Technical Services (NAICS 54) - Estimated Coefficients of Variation for Total Expenses and Standard Error of Percent Change for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficient of variation				Standard error		
		2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
54	Professional, scientific, and technical services¹	2.0	1.9	1.8	1.7	0.6	0.6	0.9
5411	Legal services ¹	2.7	2.7	2.1	2.1	1.1	1.1	1.1
54111	Offices of lawyers	2.8	2.6	2.0	2.0	1.2	1.1	1.1
54119	Other legal services	11.9	8.5	8.7	8.4	7.1	1.5	1.8
5412	Accounting, tax preparation, bookkeeping, and payroll services	2.7	2.8	2.4	2.2	0.9	1.8	2.3
541211	Offices of certified public accountants	3.7	3.4	3.4	2.8	1.4	1.4	1.9
541213	Tax preparation services	6.4	6.5	6.2	5.9	3.3	2.7	4.9
541214	Payroll services	6.7	8.8	7.5	5.4	3.0	4.8	6.1
541219	Other accounting services	8.5	8.7	5.9	5.5	3.3	5.6	3.7
5413	Architectural, engineering, and related services	5.3	5.6	6.1	6.2	1.3	3.3	3.1
54131	Architectural services	6.2	5.5	4.4	4.3	2.3	2.4	3.7
54132	Landscape architectural services	5.7	5.9	4.4	4.7	2.6	3.1	4.5
54133	Engineering services	6.7	7.4	8.3	8.7	1.5	5.3	4.0
54138	Testing laboratories	10.5	10.0	8.6	7.4	1.7	4.2	3.4
5413x	Other related services ²	6.6	6.7	6.9	5.6	3.3	4.4	3.9
5414	Specialized design services	3.8	3.4	2.6	2.7	1.7	2.3	1.9
54141	Interior design services	5.7	5.9	6.0	4.5	1.9	3.6	3.4
54143	Graphic design services	5.4	5.2	5.2	5.0	2.7	2.2	2.3
5414y	All other design services ³	10.2	10.8	8.8	9.4	4.7	4.3	5.4
5415	Computer systems design and related services	3.0	2.9	3.0	2.6	1.0	1.2	1.2
541511	Custom computer programming services	4.7	4.5	5.1	4.6	1.6	2.4	2.3
541512	Computer systems design services	4.4	3.9	3.5	2.9	1.5	1.4	1.5
541513	Computer facilities management services	4.5	4.2	3.9	3.3	1.6	1.3	1.7
541519	Other computer related services	12.2	12.4	9.2	7.6	2.1	5.1	3.3
5416	Management, scientific, and technical consulting services	5.0	4.3	4.3	3.8	1.4	1.6	2.0
54161	Management consulting services	5.7	4.6	4.7	4.2	1.7	2.0	2.5
54162	Environmental consulting services	7.1	7.5	6.7	5.2	3.0	2.5	3.0
54169	Other scientific and technical consulting services	11.4	10.0	7.8	6.6	2.6	2.7	4.7
5417	Scientific research and development services	4.2	4.3	4.5	3.8	2.9	1.1	1.4
54171	Research and development in the physical, engineering, and life sciences	4.3	4.3	4.6	4.0	3.0	1.2	1.3
54172	Research and development in the social sciences and humanities	8.5	8.2	7.7	3.7	1.8	1.6	6.1
5418	Advertising and related services	4.4	3.3	3.1	2.5	1.7	1.7	1.8
54181	Advertising agencies	7.9	5.7	6.0	3.9	3.1	2.9	4.2
54182	Public relations agencies	6.7	6.3	5.8	5.1	2.5	2.4	2.2
54183	Media buying agencies	26.0	23.7	23.3	24.5	2.7	4.2	3.8
54184	Media representatives	23.9	24.9	24.5	27.7	2.4	3.8	3.1
54185	Display advertising	5.1	5.0	3.7	2.9	1.3	3.5	2.4
54186	Direct mail advertising	3.5	4.6	3.9	5.2	2.2	2.4	3.1
5418y	All other advertising ⁴	9.2	9.0	7.6	5.3	4.0	4.6	4.0

See footnotes at end of table.

Table A-6.18. Professional, Scientific, and Technical Services (NAICS 54) - Estimated Coefficients of Variation for Total Expenses and Standard Error of Percent Change for Employer Firms: 2005 Through 2008—Con.

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficient of variation				Standard error		
		2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
5419	Other professional, scientific, and technical services	3.1	2.8	2.7	3.0	1.6	1.2	2.0
54191	Marketing research and public opinion polling	6.7	5.6	5.7	5.4	2.7	1.5	1.7
54192	Photographic services	4.5	3.9	3.9	4.0	2.7	1.3	1.5
541921	Photography studios, portrait	5.7	5.2	5.5	6.1	3.1	2.1	2.2
541922	Commercial photography	7.8	4.6	5.5	5.1	7.9	3.8	4.9
54193	Translation and interpretation services	9.2	7.6	7.6	8.5	2.8	2.5	3.6
54194	Veterinary services	3.5	4.5	3.8	3.1	4.0	2.4	2.9
54199	All other professional, scientific, and technical services	7.4	7.2	5.6	10.8	4.3	5.0	4.9

¹Excludes NAICS 54112 (Offices of notaries).

²Includes NAICS 54134 (Drafting services), NAICS 54135 (Building inspection services), NAICS 54136 (Geophysical surveying and mapping services), and NAICS 54137 (Surveying and mapping (except geophysical) services).

³Includes NAICS 54142 (Industrial design services) and NAICS 54149 (Other specialized design services).

⁴Includes NAICS 54187 (Advertising material distribution services) and NAICS 54189 (Other services related to advertising).

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.19. Professional, Scientific, and Technical Services (NAICS 54) – Estimated Coefficients of Variation for Expenses and Standard Error of Percent Change for Tax-Exempt Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficient of variation				Standard error		
		2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
54	Professional, scientific, and technical services	3.5	3.9	3.6	3.3	1.1	0.9	1.8
54111	Offices of lawyers	6.1	5.4	6.0	3.8	2.0	3.8	5.0
5417	Scientific research and development services	3.7	4.2	4.0	3.7	1.1	0.9	2.0
54171	Research and development in the physical, engineering, and life sciences	4.1	4.5	4.0	4.1	1.1	1.0	0.9
54172	Research and development in the social sciences and humanities	9.3	9.5	10.4	3.2	2.2	2.1	11.6

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.

Table A-6.20. Professional, Scientific, and Technical Services (NAICS 54) - Estimated Coefficients of Variation and Standard Error of Percent Change for Selected Expenses for Employer Firms: 2005 Through 2008

[Estimates are based on data from the 2008 Service Annual Survey and administrative data and are published as percents. Estimates for 2007 and prior years have been revised to reflect historical corrections to individual responses]

Kind of business	Coefficient of variation				Standard error		
	2008	2007	2006	2005	2008/2007	2007/2006	2006/2005
Operating Expenses							
Total	2.0	1.9	1.8	1.7	0.6	0.6	0.9
Personnel costs.....	2.3	2.0	1.9	1.5	0.6	0.5	0.8
Gross annual payroll.....	2.4	2.1	1.9	1.6	0.7	0.5	0.9
Employer's cost for fringe benefits.....	2.4	2.3	2.2	1.5	0.8	1.3	1.2
Temporary staff and leased employee expense.....	4.4	5.0	4.5	5.6	4.4	2.3	2.9
Expensed materials, parts and supplies (not for resale).....	3.1	3.6	4.1	3.3	2.7	2.0	2.2
Expensed equipment.....	3.9	3.4	4.0	3.4	3.2	2.3	3.6
Expensed purchase of other materials, parts, and supplies.....	3.4	4.5	5.2	3.9	3.1	2.3	2.9
Expensed purchased services.....	2.3	1.7	2.5	1.8	1.8	1.7	2.1
Expensed purchases of software.....	6.0	7.1	7.0	3.4	3.2	4.7	7.6
Purchased electricity and fuels (except motor fuels).....	4.4	3.7	4.8	5.0	1.8	3.3	3.6
Lease and rental payments.....	2.1	2.0	2.0	1.7	0.9	1.2	1.3
Purchased repair and maintenance.....	2.5	2.6	7.1	3.0	2.8	4.9	4.2
Purchased advertising and promotional services.....	8.4	3.5	6.6	5.4	6.8	3.8	6.3
Other operating expenses.....	2.2	2.2	2.2	3.0	0.8	1.7	1.9
Depreciation and amortization charges.....	2.7	2.6	1.9	1.8	2.5	1.4	1.7
Governmental taxes and license fees.....	2.1	4.3	2.6	3.7	3.5	5.1	2.6
All other operating expenses.....	2.5	2.4	2.5	3.3	0.9	1.9	2.0

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at <www.census.gov/services/sas/cv.html>.