

SIC and NAICS Codes

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What are SIC and NAICS codes?

Both Standard Industrial Classification (SIC) and North American Industrial Classification System (NAICS) codes identify a firm's primary business activity. For example a firm with SIC 571 primarily sells retail furniture. A firm with NAICS 311 is primarily engaged in food manufacturing.

These codes were developed by the federal government and are used by the U.S. Office of Management and Budget (OMB) as well as many other U.S. statistical agencies. In 1997, OMB adopted NAICS as its new industry classification system.

Every registered Washington firm is assigned a SIC or NAICS code. SIC codes can be up to four digits and NAICS codes can be up to six digits. The Quarterly Business Review (QBR) and the other Create a Report functions (i.e. Gross Business Income report, Statewide Taxable Retail Sales report, Local Sales/Use report) use these codes to group firms together to create informative and useful information. Because the national standard changed from the use of SIC codes to the use of NAICS codes, in November 2004 the Department stopped assigning SIC codes and now only assigns NAICS codes.

Check [OSHA's SIC Manual](#) for a list of SIC codes. The [U.S. Census Bureau's NAICS page](#) has a list of NAICS codes.

What is the difference between a SIC and a NAICS code?

NAICS codes provide a greater level of detail about a firm's activity than SIC codes. NAICS includes 1,170 industries and SIC includes 1,004 industries. There are 358 new industries recognized in NAICS, 250 of which are services producing industries.

Additionally, NAICS codes are based on a consistent, economic concept, while SIC codes are not. For NAICS codes, establishments that use the same or similar processes to produce goods or services are grouped together. Industries under the SIC codes were grouped together based on either demand or production.

Unlike SIC codes, the NAICS codes were developed by the U.S. federal government in cooperation with Canadian and Mexican statistical agencies. Because both Canada and Mexico use NAICS for their industry classifications, government and business analysts are now able to compare directly industrial production statistics collected and published in the three North American Free Trade Agreement countries. Additionally, NAICS provides for increased comparability with the International Standard Classification System (ISIC, Revision 3), developed and maintained by the United Nations (This information was taken from the [U.S. Census Bureau web site](#)).

Can I compare historical SIC data to the NAICS data?

No. SIC codes do not seamlessly convert to NAICS codes. Therefore, a firm that may have fallen under a particular SIC code may now be classified under a completely different NAICS code. For example, a firm classified in SIC 7359 Business Services (Not Elsewhere Classified) could now be classified under NAICS 49110 Postal Service, or NAICS 541340 Drafting Services, among others.

Can I get SIC code data after 2004?

No. In an effort to move in line with national standards, the Department stopped assigning SIC codes to firms in November 2004 and began only assigning NAICS codes. Because the Department has stopped assigning and updating SIC codes, the Department had to convert the QBR and its other databases to NAICS codes beginning with the Quarter 1, 2005 data. This means the 2005 calendar year data published in the other Create a Report functions (i.e. Gross Business Income report and Statewide Taxable Retail Sales report) are also only available in NAICS codes.

What do I do if I need historical QBR NAICS data?

With the release of the Quarter 1, 2005 QBR, the Department also released NAICS versions of the QBR data for year 2004 (including quarterly and calendar year data.) If you need NAICS data prior to 2004, use our online Create a Report tool. You can use the [Gross Business Income](#) report to replicate QBR table 1. Or you can use the [Taxable Retail Sales](#) report to replicate QBR tables 3 and 4. These reports contain data dating back to 1994. For help with how to search and use the Create a Report tool to replicate QBR tables, please refer to the following chart:

QBR Table	Here's how to search using the online report system...
Table 1 - Total Gross Business Income (Provides industry data for a particular time period.)	Click on the tab titled Gross Business Income . Select the years, NAICS, and output format. For a list of NAICS codes and descriptions, click on the link titled "...list of NAICS..."
Table 2 - Summary of Excise Tax Return (Provides a summary of the Department's excise tax return for a particular time period.)	This data is not contingent on SIC or NAICS . Therefore, use the historical QBR SIC report to get historical data for table 2.
Tables 3a and 4a - Total Taxable Retail Sales by County and Selected City (Provides a summary of taxable retail sales by location and time period.)	This data is not contingent on SIC or NAICS . Therefore, use the historical QBR SIC report to get historical data for tables 3a and 4a.
Tables 3 and 4 - County and City Taxable Retail Sales (Provides industry data by location and time period.)	Click on the tab titled Taxable Retail Sales . Make sure the "Local" radio button is selected. Then choose the years, locations, tax type, NAICS, and output format. For a list of NAICS codes and descriptions, click on the link titled "List of NAICS codes"
Table 5 - Business and Occupation Tax (Provides industry data for a particular time period.)	The Department does not currently have a report available on the web site to obtain historical business and occupation tax data using NAICS codes. If historical business and occupation tax data is needed please contact us by e-mail or call (360) 570-6074.
Table 6 - State Retail Sales Tax (Provides industry data for a particular time period.)	Click on the tab titled Taxable Retail Sales . Make sure the "Statewide" radio button is selected. Then choose the years, NAICS, and output format. For a list of NAICS codes and descriptions, click on the link titled "List of NAICS codes"
Table 7 - Public Utility Tax (Provides a summary of the public utility taxes for a particular time period.)	The totals for each of the public utility taxes are not contingent on SIC or NAICS . Therefore, use the historical QBR SIC report to get historical data for table 7.

Home	Open a business	Taxes & rates	File & pay taxes	Education	Forms & publications
About	Get started	Sales & use tax rates	Filing frequencies & due dates	Industry guides	Forms by name
Careers	Apply for a license	Tax incentives	File or amend my return	Events and workshops	Forms by subject
Contact	Plan for taxes	Business & occupation tax	Report no business activity	Watch a video	Publications by name
Help us improve!	Manage a business	Retail sales tax	Late filing	Audits	Publications by subject
Join our mailing lists	Run	Use tax	Reviews and appeals		
Laws & rules	Grow	Property tax	Apply for a tax refund		
News releases	Close	Other taxes			
Statistics & reports		Income tax			

