



DEFENDING AMERICA'S SMALL AND FAMILY-OWNED BUSINESSES

## Comparison of S and C Corporations by Industry

	S corporations		C corporations	
All industries	<b>4,257,909</b>	100.00%	<b>1,629,895</b>	100.00%
Agriculture	<b>86,842</b>	2.04%	<b>49,651</b>	3.05%
Mining	<b>23,992</b>	0.56%	<b>11,611</b>	0.71%
Utilities	<b>3,911</b>	0.09%	<b>3,934</b>	0.24%
Construction	<b>544,711</b>	12.79%	<b>150,550</b>	9.24%
Manufacturing	<b>157,884</b>	3.71%	<b>84,871</b>	5.21%
Wholesale trade	<b>245,309</b>	5.76%	<b>141,717</b>	8.69%
Retail trade	<b>407,440</b>	9.57%	<b>166,379</b>	10.21%
Transportation and warehousing	<b>152,086</b>	3.57%	<b>67,514</b>	4.14%
Information	<b>78,467</b>	1.84%	<b>48,640</b>	2.98%
Finance and insurance	<b>162,832</b>	3.82%	<b>81,129</b>	4.98%
Real estate and rental and leasing	<b>461,284</b>	10.83%	<b>180,724</b>	11.09%
Professional and technical services	<b>702,282</b>	16.49%	<b>199,432</b>	12.24%
Management of companies	<b>29,902</b>	0.70%	<b>28,702</b>	1.76%
Administrative and waste services	<b>209,690</b>	4.92%	<b>73,671</b>	4.52%
Educational Services	<b>43,696</b>	1.03%	<b>12,798</b>	0.79%
Health care and social assistance	<b>354,625</b>	8.33%	<b>102,995</b>	6.32%
Arts, entertainment, & recreation	<b>94,287</b>	2.21%	<b>31,476</b>	1.93%
Accommodation and food services	<b>234,534</b>	5.51%	<b>74,670</b>	4.58%
Other services	<b>264,136</b>	6.20%	<b>119,431</b>	7.33%

Source: *Statistics of Income*