

Qualifying Basic Industries for the Small Employer Quality Jobs Programs include the following:

Manufacturing –

Industries classified under NAICS Nos. [31](#), [32](#), [33](#), [5111](#), [11331](#)

Research and Development and Testing Laboratories –

See NAICS Nos. [541711](#), [541712](#), [541380](#)

Central Administrative Offices, Corporate Offices and Technical Services -

See NAICS Nos. [5611](#), [5612](#), [51821](#), [519130](#), [52232](#), [56142](#), [524291](#), and [551114](#).

Certain Warehouse/Distribution Operations –

Where 40% of inventory is shipped out of state.

Transportation by Air –

See NAICS No. [4811](#) if corporate headquarters and some reservation activities are within the state or 75% of air transport sales are to out-of-state consumers.

Flight Training Services

See NAICS No. [611512](#)

Other Support Activities for Air Transportation

See NAICS No. [488190](#)

Wind Power Electric Generation Equipment Repair & Maintenance

See NAICS No. [811310](#)

Support Activities for Rail and Water Transport

See NAICS Manual Nos. [4882](#), [4883](#)

Services –

The program also covers the following service companies if 75% of sales are out-of-state

Motor Freight Transportation and Warehousing

See NAICS Nos. [493](#), [484](#), [4884-4889](#)

Arrangement of Passenger Transportation

See NAICS Nos. [561510](#) and [561599](#)

Transportation of Freight or Cargo

See NAICS No. [541614](#)

Certain Communications Services

See NAICS Nos. [51741](#) and [51791](#)

Certain Refuse Systems that distribute methane gas

See NAICS No. [5622](#)

Grocery Wholesale Distributing