

**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](#), [54191](#), [524291](#), [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](#), [561520](#), [561599](#)
- **Transportation of Freight or Cargo**  
See NAICS No. [541614](#)