

**Average Annual Earnings Table for  
Eligibility for the 10% Investment Tax Credit**

Section 44-31-1 of the Rhode Island General Laws

Effective July 1, 2020 through June 30, 2021

<b>NAICS</b>	<b>Title</b>	<b>2019 Average Annual Earnings for Private Covered Employees</b>
311	Food Manufacturing	\$40,431
313	Textile Mills	\$51,766
314	Textile Product Mills	\$42,577
315	Apparel Manufacturing	\$30,437
316	Leather and Allied Product Manufacturing*	\$35,923
321	Wood Product Manufacturing	\$51,064
322	Paper Manufacturing*	\$48,073
323	Printing and Related Support Activities	\$46,133
324	Petroleum and Coal Products Manufacturing	\$87,494
325	Chemical Manufacturing*	\$90,277
326	Plastics and Rubber Products Manufacturing*	\$62,220
327	Nonmetallic Mineral Product Manufacturing	\$59,440
331	Primary Metal Manufacturing	\$58,471
332	Fabricated Metal Product Manufacturing*	\$52,442
333	Machinery Manufacturing*	\$61,875
334	Computer and Electronic Manufacturing*	\$87,310
335	Electrical Equipment and Appliances*	\$86,200
336	Transportation Equipment Manufacturing*	\$61,360
337	Furniture and Related Product Manufacturing	\$51,870
339	Miscellaneous Manufacturing*	\$52,978
423	Merchant Wholesalers, Durable Goods	\$70,072
424	Merchant Wholesalers, Nondurable Goods	\$70,049
425	Electronic Markets and Agents and Brokers	\$113,883
511	Publishing Industries, except Internet	\$91,007
518	Information Services and Data Processing Services	\$104,423
5122	Sound Recording Industries	\$48,628
51211	Motion Picture and Video Production	\$78,031
522	Credit intermediation and related activities	\$79,511
523	Financial Investment and related activities	\$189,673
524	Insurance carriers and related activities	\$86,250
525	Funds, Trusts and Other Financial Vehicles	\$96,459
531	Real Estate	\$52,206
533	Lessors of Nonfinancial Intangible Assets	\$71,391
541	Professional and Technical Services	\$81,592
551	Management of Companies and Enterprises	\$107,906
561	Administrative and Support Services	\$37,926
611	Educational Services	\$54,188
621	Ambulatory Health Care	\$61,633
622	Hospitals	\$59,647
623	Nursing and Residential Care Facilities	\$34,353
7115	Independent Artists, Writers and Performers	\$46,362
811	Repair and Maintenance	\$45,756

\*high performance manufacturers