

**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, 2021 through June 30, 2022

NAICS	Industry Title	2020 Average Annual Earnings for Private Covered Employees
311	Food Manufacturing	\$42,921
313	Textile Mills	\$56,135
314	Textile Product Mills	\$45,016
315	Apparel Manufacturing	\$32,485
316	Leather and Allied Product Manufacturing*	\$37,433
321	Wood Product Manufacturing	\$53,021
322	Paper Manufacturing*	\$49,987
323	Printing and Related Support Activities	\$48,831
324	Petroleum and Coal Products Manufacturing	\$88,972
325	Chemical Manufacturing*	\$94,712
326	Plastics and Rubber Products Manufacturing*	\$64,284
327	Nonmetallic Mineral Product Manufacturing	\$64,890
331	Primary Metal Manufacturing	\$61,866
332	Fabricated Metal Product Manufacturing*	\$53,654
333	Machinery Manufacturing*	\$64,388
334	Computer and Electronic Manufacturing*	\$89,429
335	Electrical Equipment and Appliances*	\$89,344
336	Transportation Equipment Manufacturing*	\$65,393
337	Furniture and Related Product Manufacturing	\$59,996
339	Miscellaneous Manufacturing*	\$56,511
423	Merchant Wholesalers, Durable Goods	\$77,319
424	Merchant Wholesalers, Nondurable Goods	\$80,545
425	Electronic Markets and Agents and Brokers	\$121,580
511	Publishing Industries, except Internet	\$97,233
518	Information Services and Data Processing Services	\$149,118
5122	Sound Recording Industries	\$58,135
51211	Motion Picture and Video Production	\$54,984
522	Credit intermediation and related activities	\$88,706
523	Financial Investment and related activities	\$197,137
524	Insurance carriers and related activities	\$94,776
525	Funds, Trusts and Other Financial Vehicles	\$118,070
531	Real Estate	\$55,878
533	Lessors of Nonfinancial Intangible Assets	\$70,860
541	Professional and Technical Services	\$86,215
551	Management of Companies and Enterprises	\$124,430
561	Administrative and Support Services	\$42,103
611	Educational Services	\$57,920
621	Ambulatory Health Care	\$65,326
622	Hospitals	\$61,578
623	Nursing and Residential Care Facilities	\$40,625
7115	Independent Artists, Writers and Performers	\$62,413
811	Repair and Maintenance	\$47,983

*high performance manufacturers