

**Table 23.21-- SERVICE ESTABLISHMENTS WITH PAYROLL AND SUBJECT  
TO FEDERAL INCOME TAX, BY KIND OF BUSINESS OR OPERATION:  
1987 AND 1992**

SIC code	Kind of business or operation	Number of establishments		Receipts		
		1987	1992	1987 (\$1,000)	1992 (\$1,000)	Percent change
	Total	7,458	8,468	4,455,953	7,290,719	63.6
70 ex. 704	Hotels, motels, other lodging	237	267	1,562,043	2,248,082	43.9
72	Personal services	699	746	145,045	221,769	52.9
73	Business services	1,056	1,348	456,740	768,486	68.3
75	Automotive repair, services, & parking	653	720	416,441	598,685	43.8
76	Miscellaneous repair services	255	281	72,490	124,504	71.8
78, 79	Amusement & recreation services, including motion pictures and museums	532	688	229,608	456,200	98.7
80	Health services	1,981	2,225	742,548	1,310,880	76.5
81	Legal services	721	741	315,500	481,540	52.6
823, 4, 9	Selected educational services	62	93	11,829	20,225	71.0
83	Social services	90	105	19,319	33,546	73.6
87 ex. 8733	Engineering and related services 1/	1,099	1,204	473,389	1,000,148	111.3
89	Services, n.e.c.	73	50	11,001	26,654	142.3

1/ Includes engineering, architectural, surveying, accounting, research, management, and related services (except noncommercial research organizations).

Source: U.S. Bureau of the Census, *1992 Census of Service Industries, Hawaii*, SC92-A-12 (August 1994), table 3a.