

# 97% of Top Pennsylvania Companies Use Combined Reporting

Companies that claim that closing loopholes is too complicated already operate in states that have closed loopholes.

Of Pennsylvania's 50 largest employers, 31 are for-profit entities. All but one of these companies (97%) already operate in states with mandatory combined reporting. In fact, most of these companies (21) operate in at least five states with combined reporting.

Pennsylvania Employer [Parent Corp.]	Longtime CR States														New CR States								
	AK	AZ	CA	CO	HI	ID	IL	KS	ME	MN	MT	NE	NH	ND	OR	UT	MA	MI	NY	TX	VT	WV	WI
Wal-Mart Stores, Inc.																							
Giant Food Stores [Ahold USA]																							
United Parcel Service																							
Weis Markets																							
Merck & Co., Inc.																							
Giant Eagle, Inc.																							
Lowe's Home Centers, Inc.																							
The Home Depot																							
PNC Bank NA																							
The Vanguard Group																							
Target																							
K-Mart Corporation																							
Heartland Employment Services [HCR Manor Care]																							
Verizon																							
GMR Restaurants, Inc. [Darden Restaurants, Inc.]																							
Comcast																							
Acme Markets, Inc. [SUPERVALU, Inc.]																							
Eat'N Park Restaurants																							
Sears Roebuck & Co.																							
US Airways, Inc.																							
Rite Aid																							
Wachovia [Wells Fargo]																							
SmithKline Beecham Corporation [GlaxoSmithKline]																							
Hershey Foods Corporation																							
General Electric																							
Wawa, Inc.																							
Macy's																							
Mellon Bank [BYN Mellon]																							
Boscov's Department Store																							
Sheetz, Inc.																							
J C Penney Company, Inc.																							

Source of employment ranking, Pennsylvania Department of Labor and Industry, Center for Workforce Investment and Analysis.  
 Companies listed by number of Pennsylvania employees.  
 Operations by state information obtained from company websites and financial statements.