

# 2010 Survey of Service Industries: Newspaper Publishers

## Reporting Guide

This guide is designed to assist you as you complete the 2010 Survey of Service Industries. If you need more information, please call the Statistics Canada Help Line at the number below.

**Help Line: 1-800-972-9692**

### Your answers are confidential.

Statistics Canada is prohibited by law from releasing any information it collects which could identify any person, business, or organization, unless consent has been given by the respondent or as permitted by the *Statistics Act*. The confidentiality provisions of the *Statistics Act* are not affected by either the *Access to information Act* or any other legislation. Therefore, for example, **the Canada Revenue Agency cannot access identifiable survey records from Statistics Canada.**

Information from this survey will be used for statistical purposes only and will be published in aggregate form only.

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## B - Main business activity

### 1. Please describe the nature of your business.

To ensure that you have received the appropriate questionnaire, you are asked to describe the nature of your business. The description should briefly state the main activities of your business unit.

### 2. Please check the one main activity which most accurately represents your main source of revenue.

## C - Reporting period information

Please report information for your **fiscal year** (normal business year) **ending between** April 1, 2010 and March 31, 2011. Please indicate the reporting period covered by this questionnaire.

## D - Revenue

A detailed breakdown may be requested in other sections.

### 1. Sales of goods and services (e.g., rental and leasing income, commissions, fees, admissions, services revenue) Report net of returns and allowances.

Sales of goods and services are defined as amounts derived from the sale of goods and services (cash or credit), falling within a business's ordinary activities. Sales should be reported net of trade discount, value added tax and other taxes based on sales.

#### Include:

- sales from Canadian locations (domestic and export sales);
- transfers to other business units or a head office of your firm.

#### Exclude:

- transfers into inventory and consignment sales;
- federal, provincial and territorial sales taxes and excise duties and taxes;
- intercompany sales in consolidated financial statements.

### 2. Grants, subsidies, donations and fundraising

Please report contributions received during the reporting period.

#### Include:

- non-repayable grants, contributions and subsidies from all levels of government;
- revenue from private sector (corporate and individual) sponsorships, donations and fundraising.

### 3. Royalties, rights, licensing and franchise fees

A royalty is defined as a payment received by the holder of a copyright, trademark or patent.

Please **include** revenue received from the sale or use of all intellectual property rights of copyrighted musical, literary, artistic or dramatic works, sound recordings or the broadcasting of communication signals.

### 4. Investment income (dividends and interest)

Investment income is defined as the portion of a company's income derived from its investments, including dividends and interest on stocks and bonds.

#### Include interest from:

- foreign sources;
- bonds and debentures;
- mortgage loans;
- G.I.C. interest;
- loan interest;
- securities interest and deposits with bank interest.

#### Exclude:

- equity income from investments in subsidiaries or affiliates; these amounts should be reported in **section E**, at question 25.

### 5. Other revenue (please specify)

#### Include:

- amounts not included in questions 1 to 4 above.

### 6. Total revenue

The sum of questions 1 to 5.

## E - Expenses

### 1. Salaries and wages of employees who have been issued a T4 statement

Please report all salaries and wages (including taxable allowances and employment commissions **as defined** on the T4 – Statement of Remuneration Paid) before deductions for this reporting period.

#### Include:

- vacation pay;
- bonuses (including profit sharing);
- employee commissions;
- taxable allowances (e.g., room and board, vehicle allowances, gifts such as airline tickets for holidays);
- severance pay.

**Exclude:**

- all payments and expenses associated with casual labour and outside contract workers; please report these amounts in this section, at question 5.

**2. Employer portion of employee benefits****Include** contributions to:

- health plans;
- insurance plans;
- employment insurance;
- pension plans;
- workers' compensation;
- contributions to any other employee benefits such as child care and supplementary unemployment benefit (SUB) plans;
- contributions to provincial and territorial health and education payroll taxes.

**3. Commissions paid to non-employees**

Please report commission payments to outside workers without a T4 – Statement of Remuneration Paid.

**Include:**

- commission payments to independent real estate agents and brokers.

**4. Professional and business services fees****Include:**

- legal;
- accounting and auditing;
- consulting;
- education and training;
- architect;
- appraisal;
- management and administration.

**5. Subcontract expenses (include contract labour, contract work and custom work)**

Subcontract expense refers to the purchasing of services from outside of the company rather than providing them in-house.

**Include:**

- hired casual labour and outside contract workers.

**6. Charges for services provided by your head office****Include:**

- parent company reimbursement expenses and interdivisional expenses.

**7. Cost of goods sold, if applicable (purchases plus opening inventory minus closing inventory)**

Report cost of purchased goods that were resold during the reporting period. If applicable, report cost of goods and material used in manufacturing of sold products.

**Include:**

- goods purchased for resale: purchases during the period (including freight-in) **plus** opening inventory **less** closing inventory;
- materials used in manufacturing of products sold: report **only** the material component of cost of finished manufactured goods that were sold during the reporting period.

**Exclude:**

- direct and indirect labour costs (salaries, wages, benefits, and commissions);
- overhead and all other costs normally charged to cost of goods sold, such as depreciation, energy costs, utilities, sub-contracts, royalties, transportation, warehousing, insurance, rental and leasing; these expenses should be reported elsewhere in the detailed categories provided.

**8. Office supplies****Include:**

- office stationery and supplies, paper and other supplies for photocopiers, printers and fax machines;
- diskettes and computer upgrade expenses;
- data processing.

**Exclude:**

- postage and courier;
- telephone, Internet and other telecommunications expenses (please report this amount in this section, at question 14).

**9. Rental and leasing (include rental of premises, equipment, motor vehicles, etc.)****Include:**

- lease rental expenses, real estate rental expenses, condominium fees and equipment rental expenses;
- motor vehicle rental and leasing expenses;
- rental and leasing of computer and peripheral expenses;
- studio lighting and scaffolding, and other machinery and equipment expenses;
- fuel and other utility costs covered in your rental and leasing contracts.

**10. Repair and maintenance (e.g., property, equipment, vehicles)**

**Include** expenses for the repair and maintenance of:

- buildings and structures;
- vehicles (including vehicle fuel);
- machinery and equipment;
- security equipment;
- costs related to materials, parts and external labour associated with these expenses.

Also **include** janitorial and cleaning services and garbage removal.

**11. Insurance (include professional liability, motor vehicles, etc.)**

**Include:**

- professional and other liability insurance;
- motor vehicle and property insurance;
- executive life insurance;
- bonding, business interruption insurance and fire insurance.

Insurance recovery income should be deducted from insurance expenses.

**12. Advertising, marketing and promotions (report charitable donations at question 22)**

**Include:**

- newspaper advertising and media expenses;
- catalogues, presentations and displays;
- meeting and convention expenses;
- tickets for theatre, concerts and sporting events for business promotion;
- fundraising expenses.

**13. Travel, meals and entertainment**

**Include:**

- passenger transportation, accommodation and meals while travelling;
- other travel allowances as well as meal, entertainment and hospitality purchases for clients.

**14. Utilities and telecommunications expenses (include gas, heating, hydro, water, telephone and Internet expenses)**

**Include:**

- diesel, fuel wood, natural gas, oil and propane;
- sewage.

**Exclude:**

- energy expenses covered in your rental and leasing contracts;
- vehicle fuel.

**15. Property and business taxes, licences and permits**

**Include:**

- property taxes paid directly and property transfer taxes;
- vehicle licence fees;
- beverage taxes and business taxes;
- trade licence fees;
- membership fees and professional licence fees.

**16. Royalties, rights, licensing and franchise fees**

**Include:**

- amounts paid to holders of patents, copyrights, performing rights and trademarks;
- gross overriding royalty expenses and direct royalty costs;
- resident and non-resident royalty expenses;
- franchise fees.

**17. Delivery, warehousing, postage and courier**

**Include:**

- amounts paid for courier, custom fees, delivery and installation;
- distribution, ferry charges and cartage;
- freight and duty, shipping, warehousing and storage.

**18. Financial service fees**

**Include:**

- explicit service charges for financial services;
- credit and debit card commissions and charges;
- collection expenses and transfer fees;
- registrar and transfer agent fees;
- security and exchange commission fees;
- other financial service fees.

**Exclude:**

- interest expenses.

**19. Interest expenses**

Please report the cost of servicing your company's debt.

**Include** interest on:

- short-term and long-term debt;
- capital leases;
- bonds and debentures and mortgages.

**20. Amortization and depreciation of tangible and intangible assets**

**Include:**

- direct cost depreciation of tangible assets and amortization of leasehold improvements;
- amortization of intangible assets (e.g., amortization of goodwill, deferred charges, organizational costs, and research and development costs).

**21. Bad debts**

A bad debt is the portion of receivables deemed uncollectible, typically from accounts receivable or loans.

**Include:**

- allowance for bad debts.

Bad debt recoveries are to be netted from bad debt expenses.

**22. All other expenses (please specify)**

**Include:**

- amounts not included in questions 1 to 21;
- charitable and political expenses;
- research and development expenses;
- recruiting expenses.

**23. Total expenses**

The sum of questions 1 to 22.

**24. Corporate taxes, if applicable**

**Include:**

- federal, provincial and territorial current income taxes and federal, provincial and territorial provision for deferred income taxes.

**25. Gains (losses) and other items**

**Include:**

- realized gains/losses on disposal of assets and realized gains/losses on sale of investments;
- foreign exchange gains/losses, subsidiary/affiliate share of income/losses and other division income/losses;
- joint venture income/losses and partnership income/losses;
- unrealized gains/losses, extraordinary items, legal settlements, and other unusual items;
- write-offs.

**26. Net profit/loss after tax and other items**

Total revenue **less** Total expenses **minus** Corporate taxes **plus** Gains (losses) and other items.

**G - Personnel**

To fully measure the contribution of all human capital in this industry, we require information on the number of partners and proprietors as well as the number and classification of workers.

**1. Number of partners and proprietors, non-salaried (if salaried, report at question 2 below)**

For unincorporated businesses, please report the number of partners and proprietors for whom earnings will be the net income of the partnership or proprietorship.

**2. Paid employees**

**a) Average number of paid employees during the reporting period**

To calculate the average number employed, add the number of employees in the last pay period of each month of the reporting period and divide this sum by the number of months (usually 12).

**Exclude:**

- partners and proprietors, non-salaried reported at question 1 above.

**b) Percentage of paid employees (from question 2a) who worked full time**

Full-time employment consists of persons who usually work 30 hours or more per week. Please specify the percentage of paid employees who have been working full time by rounding the percentage to the nearest whole number.

**3. Number of contract workers for whom you did not issue a T4, such as freelancers and casual workers (estimates are acceptable)**

Contract workers are not employees, but workers contracted to perform a specific task or project in your organization for a specific duration, such as self-employed persons, freelancers and casual workers. These workers are not issued a T4 information slip. Please report the number of contract workers employed by your organization during the fiscal year.

## General information

### Survey purpose

Statistics Canada conducts this survey to obtain detailed and accurate data on this industry, which is recognised as being an important contributor to the Canadian economy. Your responses are critically important to produce reliable statistics used by businesses, non-profit organizations and all levels of government to make informed decisions in many areas.

The information from this survey can be used by your business to benchmark your performance against an industry standard, to plan marketing strategies or to prepare business plans for investors. Governments use the data to develop national and regional economic policies and to develop programs to promote domestic and international competitiveness. The data are also used by trade associations, business analysts and investors to study the economic performance and characteristics of your industry.

### Data-sharing agreements

To reduce respondent burden, Statistics Canada has entered into data sharing agreements with provincial and territorial statistical agencies and other government organizations, which must keep the data confidential and use them only for statistical purposes. Statistics Canada will only share data from this survey with those organizations that have demonstrated a requirement to use the data.

**Section 11** of the *Statistics Act* provides for the sharing of information with provincial and territorial statistical agencies that meet certain conditions. These agencies must have the legislative authority to collect the same information, on a mandatory basis, and the legislation must provide substantially the same provisions for confidentiality and penalties for disclosure of confidential information as the *Statistics Act*. Because these agencies have the legal authority to compel businesses to provide the same information, consent is not requested and businesses may not object to the sharing of the data.

For this survey, there are **Section 11** agreements with the provincial and territorial statistical agencies of Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia, and the Yukon.

The shared data will be limited to information pertaining to business establishments located within the jurisdiction of the respective province or territory.

**Section 12** of the *Statistics Act* provides for the sharing of information with federal, provincial or territorial government organizations. Under **Section 12**, you may refuse to share your information with any of these organizations by writing a letter of objection to the Chief Statistician and returning it with the completed questionnaire. Please specify the organizations with which you do not want to share your data.

For this survey, there are **Section 12** agreements with the statistical agencies of Prince Edward Island, the Northwest Territories and Nunavut.

For agreements with provincial and territorial government organizations, the shared data will be limited to information pertaining to business establishments located within the jurisdiction of the respective province or territory.

### Record linkages

To enhance the data from this survey, Statistics Canada may combine it with information from other surveys or from administrative sources.

**Please note that Statistics Canada does not share any individual survey information with the Canada Revenue Agency.**

Please visit our website at [www.statcan.gc.ca/survey-enquete/index-eng.htm](http://www.statcan.gc.ca/survey-enquete/index-eng.htm) or call us at **1-800-972-9692** for more information about these data-sharing agreements.

**Thank you!**