



2006 Survey of Service Industries: Employment Services

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Reporting Guide

This guide is designed to assist you as you complete the 2006 Survey of Service Industries. If you need more information, please call the Statistics Canada Help Line at the number below.

Help Line: 1 888 881-3666

Your answers are confidential.

The *Statistics Act* protects the confidentiality of information collected by Statistics Canada. All Statistics Canada employees take an oath of secrecy and face severe penalties for any breach of confidentiality. The collected information cannot be disclosed under the *Access to Information Act* or any other Act. **The Canada Revenue Agency cannot access any individual survey records from Statistics Canada.**

All survey results are carefully screened before publication to ensure they cannot be used to derive information about a particular business.

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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

Below is a description of each main activity.

Permanent placement services and contract staffing services

Establishments primarily engaged in listing employment vacancies and selecting, referring and placing workers, including executives and contractors, in employment, on a permanent basis. The individuals placed are not employees of the placement agencies. The placement agencies receive a fee from client firms for services rendered.

Temporary staffing services

Establishments primarily engaged in supplying workers for limited periods of time to supplement the workforce of the client. The individuals provided are salaried employees of the temporary staffing establishment.

Co-employment staffing services provided by a professional employer organization (PEO)

Establishments primarily engaged in providing human resources and human resource management services to clients. These establishments typically acquire and lease back some or all of the employees of their clients and serve as the employer of the leased employees for payroll, benefits and related purposes.

If none of the above activities describes your main source of revenue, please call **1 888 881-3666** for further instructions.

C - Reporting Period Information

Please report information for your fiscal year (normal business year) **ending between** April 1, 2006 and March 31, 2007. Please indicate the reporting period covered by this questionnaire.

D - Revenue

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.

Includes:

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

Excludes:

- 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 that are allocated to the current operations of the reporting period.

Includes:

- 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 report 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.

Includes interest from:

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

Excludes:

- equity income from investments in subsidiaries or affiliates; these amounts should be reported in **Section E**, at question 27.

5. Other revenue (please specify)

Includes:

- 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 (include salaries and wages paid to internal employees and to employees temporarily assigned)

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.

Salaries and wages of all employees (internal and temporarily assigned) must be reported.

Includes:

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

Excludes:

- 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 employer contributions to pension, medical/life insurance plans, employment insurance, etc.)

Includes 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.

Includes:

- commission payments to independent real estate agents and brokers.

4. Professional and business service fees (e.g., legal, accounting)

Includes the following fees:

- legal;
- accounting and auditing;
- consulting;
- education and training;
- data processing;
- research and development;
- architect;
- appraisal;
- management and administration.

5. Outsourcing (include work contracted out such as payments to freelancers, personnel suppliers, artists, etc.) (include also amounts paid to contractors temporarily assigned (not T4 recipients))

Purchasing of services from outside the company rather than providing them in-house.

Includes:

- amounts paid to contractors temporarily assigned (not T4 recipients) to client firms;
- any work the company contracted out to freelancers;
- casual labour;
- any payments made to other employment service firms.

6. Charges for services provided by your head office

Includes:

- 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.

Includes:

- 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.

Excludes:

- 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

Includes:

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

Excludes:

- postage and courier;
- telephone, Internet and other telecommunication expenses (please report this amount in this section, at question 15).

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

Includes:

- lease rental expenses, real estate rental expenses, condominium fees and equipment rental expenses;
- motor vehicle rental and leasing expenses;
- 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)

Includes 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 **includes** janitorial and cleaning services and garbage removal.

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

Includes:

- 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)

Includes:

- 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

Includes:

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

14. Utilities (include gas, heating, hydro, water)

Includes:

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

Excludes:

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

15. Telephone, Internet and other telecommunication expenses

Includes:

- charges for telephone, fax, cellular phone or pager services;

- Internet access charges and expenses for cable and satellite transmission of television, radio and music programs.

16. Property and business taxes, licences and permits

Includes:

- 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.

17. Royalties, rights, licensing and franchise fees

Includes:

- 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.

18. Delivery, warehousing, postage and courier

Includes:

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

19. Financial service fees (e.g., bank and credit card charges)

Includes:

- 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.

Excludes:

- interest expenses.

20. Interest expenses

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

Includes interest on:

- short-term and long-term debt;

- capital leases;
- bonds and debentures and mortgages.

21. Amortization and depreciation of tangible and intangible assets

Includes:

- 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).

22. Charitable donations

Please report charitable or political donations.

23. Bad debts

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

Includes:

- allowance for bad debts.

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

24. All other expenses (please specify)

Includes:

- amounts not included in questions 1 to 23.

25. Total expenses

The sum of questions 1 to 24.

26. Corporate taxes (if applicable)

Includes:

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

27. Gains (losses) and other items

Includes:

- 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.

28. Net profit/loss after tax and other items

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

F - Industry Characteristics

Sales of goods and services breakdown

1. Fees received for executives permanently placed

Fees earned for recruiting, selecting and referring executives to a client to fill positions of corporate executives on a permanent (indeterminate) basis.

The service provider acts as an employment intermediary. The candidate is ultimately selected by and hired by the client.

Includes fees for services such as:

- testing;
- interviewing;
- reference checking;
- evaluation and counselling of prospective employees;
- domestic and international job placements.

2. Fees received for all other workers permanently placed

Fees earned for recruiting, selecting and referring candidates to a client to fill positions for a wide range of occupations from management employees to lower level employees on a permanent (indeterminate) basis.

The service provider acts as an employment intermediary. The candidate is ultimately selected by and hired by the client. This includes services for a complete range of occupations from low-level employees to management employees.

Includes fees for services such as:

- testing;
- interviewing;
- reference checking;
- evaluation and counselling of prospective employees;
- domestic and international job placements.

3. Revenue received for employees temporarily assigned (T4 recipients)

Revenue earned from supplying personnel for temporary work assignments. The temporary staffing firm hires its own employees and assigns them to client firms to support or supplement the client's workforce in work situations such as employee absences, temporary skill shortages, seasonal workloads, and special assignments and projects.

These employees are on the payroll of the temporary staffing firm. The temporary staffing firm specifies the pay, benefits and other conditions of its employees, and is responsible for issuing their T4 – Statement of Remuneration Paid.

4. Revenue received for contractors temporarily assigned (not T4 recipients)

Revenue earned for finding individual contractors to fill positions on the basis of written contracts that stipulate the deliverables for which the client has contracted, as well as specific terms and conditions of employment. Under the terms of this agreement, the employment service provider has legal rights and duties with respect to the individual contractors.

The individual contractors are normally responsible for their own payroll deductions and government filings and are not issued a T4 – Statement of Remuneration Paid by either the placement firm or the client firm.

5. Other sales of goods and services (please specify)

Revenue generated from the sales of goods and from services not covered by questions 1 to 4 above.

Includes, for example:

- co-employment staffing services;
- outplacement services;
- managed services;
- payroll services;
- education and training services.

Please specify any major items that account for more than 10% of total sales. Sales from these goods and services, while not generally part of your principal source of revenue, complete the financial picture of the activities of your business unit.

6. Total sales of goods and services

The sum of the dollar amounts reported at questions 1 to 5.

Labour costs (questions 7 and 8)

Please report all salaries and wages, before deductions, paid to employees who were issued a T4 - Statement of Remuneration Paid form.

Includes:

- vacation pay;
- severance pay;
- directors' fees;
- administrators' fees;
- taxable allowances;
- retroactive wage payments;

- commissions;
- bonuses (including profit sharing);
- gratuities;
- employer portion of benefits (see description in **Section E**, at question 2).

Excludes:

- contributions to provincial or territorial health coverage and education payroll taxes; please report these payments in **Section E**, at question 24.

7. Salaries, wages and benefits paid to internal employees

Internal employees are defined as staffing firm employees (e.g., administrative staff and staffing consultants) whose work is mainly carried out within the office(s) of the staffing firm.

Includes:

- administrative personnel;
- recruitment consultants.

8. Salaries, wages and benefits paid to employees temporarily assigned (T4 recipients)

Employees temporarily assigned are defined as staffing firm employees sent to client organizations on short-term or extended work assignments. The staffing firm is responsible for paying all salaries, wages and benefits of the assigned employees. The work of employees assigned to client firms is carried out under supervision provided by the client firm.

Excludes:

- all payments and expenses associated with outside contract workers and payments to casual labour not issued a T4 – Statement of Remuneration Paid; please report these amounts in **Section E**, at question 5.

9. Amounts paid to contractors temporarily assigned (not T4 recipients)

Amounts paid by the staffing firm to contractors assigned to client firms to fill positions on the basis of written contracts that stipulate the deliverables for which the client has contracted, as well as specific terms and conditions of employment. Under the terms of this agreement, the employment service provider has legal rights and duties with respect to individual contractors.

Individual contractors are normally responsible for their own payroll deductions and government filings and are not issued a T4 – Statement of Remuneration Paid by either the placement firm or the client firm.

Hours billed

10. Number of hours billed for employees temporarily assigned (T4 recipients)

Please see the definition of employees temporarily assigned (T4 recipients) provided at question 8 above.

Please provide your best estimate if this number is not readily available.

11. Number of hours billed for contractors temporarily assigned (not T4 recipients)

Please see the definition of contractors temporarily assigned (not T4 recipients) provided at question 9 above.

Please provide your best estimate if this number is not readily available.

Occupational groups

Number of internal employees (T4 recipients), executives permanently placed, all other workers permanently placed, employees temporarily assigned (T4 recipients) and contractors temporarily assigned (not T4 recipients) by type of occupational group.

In **Section F**, questions 12 to 20 appear in the form of a grid. The types of workers are listed at the top of each column of the grid; their occupational groups appear at the beginning of each row of the grid and are numbered as questions.

Please breakdown the number of internal employees (T4 recipients), permanent executives, other permanent workers, temporarily assigned employees (T4 recipients) and temporarily assigned contractors placed (not T4 recipients) by their type of occupational group.

The following types of workers are listed at the top of each column in the Occupational groups grid in **Section F**. The total sum for each column is requested at question 20.

Column 1: Internal employees (T4 recipients)

Includes:

- only employees whose work is mainly carried out running the office of the staffing firm (e.g., administrative staff and staffing consultants).

Excludes:

- partners and working proprietors of unincorporated businesses;
- staffing firm employees temporarily assigned to client firms;
- contract workers employed as internal office staff.

Please base your count of internal office employees on your year-end T4 Summary of Remuneration Paid (T4SUM)

Column 2: Executives permanently placed

Includes:

- only executives placed with client firms on a permanent basis.

Column 3: Other workers permanently placed

Includes:

- all workers, from management employees to lower level employees, placed with client firms on a permanent basis.

Excludes:

- executives permanently placed with client firms.

Column 4: Employees temporarily assigned (T4 recipients)

Includes:

- your employees who are assigned to client organizations on short-term or extended work assignments; the work of these employees is carried out under the direct supervision provided by the client firm.

Please base your count of employees temporarily assigned on your year-end Summary of Remuneration Paid (T4SUM).

Column 5: Contractors temporarily assigned (not T4 recipients)

Individual contractors or self-employed individuals who, with the assistance of the staffing firm, are temporarily placed in client positions on the basis of written contracts that stipulate the deliverables for which the client firm has contracted as well as specific terms and conditions of employment.

Individual contractors are normally responsible for their own payroll deductions and government filings.

Please report the number for each type of worker listed above according to the occupational groups indicated at the beginning of each row of the grid.

12. Management

Includes:

- executives;
- managers;
- administrators;
- directors;

- other professional and management personnel.

Excludes:

- information technology (IT) personnel; please report this number at question 14 below.

13. Office/clerical and administrative support

Includes:

- administrative officers;
- bill collectors;
- bookkeepers;
- clerks;
- court reporters;
- customer service representatives;
- estimators;
- loan officers;
- personnel officers;
- purchasing agents;
- receptionists;
- secretaries;
- stenographers;
- switchboard operators;
- tellers;
- other office, clerical and administrative support personnel.

14. Information technology (IT)

Includes:

- computer programmers;
- computer systems analysts;
- database developers;
- network administrators;
- operating systems specialists;
- platform specialists;
- programmer analysts;
- software designers;
- software developers;
- software engineers;
- website developers;
- other information technology (IT) personnel.

15. Professional (excluding IT)

Includes:

- accountants;
- actuaries;

- architects;
- auditors;
- counsellors;
- creative and performing artists;
- engineers;
- financial analysts;
- health care practitioners;
- interpreters;
- journalists;
- lawyers;
- librarians;
- scientists;
- surveyors;
- teachers;
- therapists;
- translators;
- urban planners;
- writers;
- other professional personnel.

16. Technical (excluding IT)

Includes:

- denturists;
- draftsmen;
- industrial designers;
- opticians;
- paramedics;
- pilots;
- technical assistants;
- technical inspectors;
- technicians;
- technologists;
- traffic controllers;
- other technical personnel.

Excludes:

- information technology (IT) personnel; please report this number at question 14 above.

17. Industrial/trades

Includes:

- assemblers;
- carpenters;

- drivers;
- equipment operators;
- fishers;
- forestry workers;
- janitors;
- labourers;
- locksmiths;
- machinists;
- maintenance workers;
- mechanics;
- model makers;
- movers;
- repairmen;
- roofers;
- seamstresses;
- shippers;
- tailors;
- tool and die makers;
- tradesman;
- warehouse personnel;
- other industrial/trades personnel.

18. Sales/marketing

Includes:

- account executives;
- cashiers;
- demonstrators;
- sales agents;
- sales clerks and associates;
- sales representatives;
- telemarketers;
- other sales/marketing personnel.

19. Other

Includes:

- domestics;
- food service workers;
- health care aides;
- illustrators;
- lifeguards;
- lumberjacks;
- models;

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- security guards;
- ushers;
- other personnel not elsewhere classified.

20. Total

For each column, please report the sum of the individuals reported at questions 12 to 19 above.

H - Sales by Type of Client

This section is designed to measure which sector of the economy purchases your services.

Please provide a percentage breakdown of your sales by type of client.

Please ensure that the sum of percentages reported in this section equals 100%.

1. Clients in Canada

a) Businesses

Percentage of sales sold to the business sector should be reported here.

Includes:

- sales to Crown corporations.

b) Individuals and households

Please report the percentage of sales to individuals and households who do not represent the business or government sector.

c) Governments and public institutions (e.g., hospitals, schools)

Percentage of sales to federal, provincial, territorial and municipal governments should be reported here.

Includes:

- sales to hospitals, schools, universities and public utilities.

2. Clients outside Canada

Please report the share of total sales to customers or clients located outside Canada including foreign businesses, foreign individuals, foreign institutions and/or governments.

Includes:

- sales to foreign subsidiaries and affiliates.

I - Sales by Client Location

Please provide a percentage estimate of your total sales (first point of sale) by client location.

Please ensure that the sum of percentages reported in this section equals 100%.

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 avoid duplicating surveys and to ensure more uniform statistics, Statistics Canada has entered into data-sharing agreements with many provincial and territorial statistical agencies.

The objective of these data-sharing agreements is to share data from some surveys for those business establishments operating within their respective jurisdictions. **These agreements require that the shared data be used only for statistical purposes and be kept confidential.** Survey participants are always informed at the time of collection if a sharing agreement applies to a particular survey.

There are two types of data-sharing agreements that exist under the *Statistics Act*.

Agreements under Section 11 of the *Statistics Act* allow the sharing of information from the Unified Enterprise Survey program with the statistical agencies of Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Saskatchewan, Alberta, British Columbia and Yukon. These statistical agencies have been established under provincial and territorial legislation authorizing them to collect this information on their own or jointly with Statistics Canada. Their legislation also provides the same confidentiality protection and outlines similar penalties for disclosure of confidential information as the federal *Statistics Act*.

Agreements under Section 12 of the *Statistics Act* allow the sharing of information from the Unified Enterprise Survey program with the statistical agencies of Prince Edward Island, the Northwest Territories and Nunavut. All these Section 12 agreements require that the information be kept strictly confidential.

Under Section 12, you may refuse to share your information with any of these agencies by writing a letter of objection to the Chief Statistician of Canada

and returning it with your completed questionnaire. Please specify those agencies from which data shall be withheld.

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

For more information about these data-sharing agreements, please contact Statistics Canada at **1 888 881-3666** or visit our website at **www.statcan.ca**.

Thank you!

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