



## 2006 Survey of Service Industries: Periodical Publishers

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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.

#### Publishing of periodicals

Magazine or periodical publishers primarily engaged in carrying out operations necessary for producing and distributing magazines and other periodicals, including gathering, writing, soliciting and editing articles, and preparing and selling advertisements. These periodicals are published at regular intervals, typically on a weekly, monthly or quarterly basis and may be published in print or electronic forms.

#### Publishing of shoppers and real estate guides

Publications that have little or no editorial content and are intended to sell goods and services such as real estate or cars.

**Includes**, for example:

- advertising periodicals;
- comic books;
- financial magazines;
- juvenile magazines;
- newsletters;
- television guides;
- shoppers and real estate guides.

**Excludes:**

- publications available exclusively on the Internet;
- dailies and their inserts (except magazine-style inserts)
- catalogues;
- prospectuses;
- circulars;
- flyers;
- directories;
- show programs;
- government periodicals.

If none of the above activities apply to your business unit, 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;
- inter-company 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

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.

**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.)

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

**Includes:**

- hired casual labour and outside contract workers.

#### 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.

### 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.

## 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](http://www.statcan.ca)**.

**Thank you!**