

**TOTAL EXPENDITURE**
**FOOD**

- Food purchased from stores
  - Locally and on day trips
  - While on trips overnight or longer
- Board paid to private households
- Day board and children's lunches
- While on trips overnight or longer
- Food purchased from restaurants

**SHELTER**

- Principal accommodation
- Rented living quarters
- Rent
  - Tenants' maintenance, repairs and alterations
  - Tenants' insurance premiums
- Owned living quarters
- Regular mortgage payments
- Maintenance, repairs and replacements
- Condominium charges
- Property taxes
- Homeowners' insurance premiums
- Other expenditures for owned living quarters
- Commissions for sale of real estate
- Legal fees related to the dwelling(s)
- Mortgage insurance premiums
- Appraisals, surveying and mortgage penalties
- Transfer taxes and land registration fees
- Water, fuel and electricity
  - Water and sewage
  - Fuel (e.g., oil, gas)
  - Electricity
- Other accommodation
- Owned vacation home
  - Maintenance, repairs and replacements
  - Property taxes and sewage charges
  - Insurance premiums
  - Electricity, water and fuel
  - Other expenses for owned vacation home
- Traveller accommodation
- Hotels and motels
- Other accommodation away from home

**HOUSEHOLD OPERATION**

- Communications
  - Telephone
    - Purchase of telephones and equipment
    - Telephone services
      - Telephone service
      - Installation and repairs
  - Cellular services
  - Internet services
  - Postal and other communication services
- Child care expenses
  - Child care outside the home
    - Day-care centres
    - Other child care outside the home
  - Child care in the home
- Domestic and other custodial services
- Pet expenses
  - Pet food
  - Purchase of pets
  - Purchase of pet related goods
  - Veterinarian and other services
- Household cleaning supplies
- Paper, plastic and foil household supplies
- Stationery (excluding school supplies)
- Other paper and plastic supplies
  - Other paper supplies
  - Other plastic supplies
- Garden supplies and services
  - Nursery & greenhouse stock, flowers, dec plants
  - Fertilizers, soil and soil conditioners
  - Pesticides
  - Horticultural services, snow and garbage removal

**HOUSEHOLD FURNISHINGS AND EQUIPMENT**

- Household furnishings
  - Furniture
  - Rugs, mats and under padding
  - Window coverings and household textiles
  - Art, antiques and decorative ware
  - Works of art, carvings and vases
  - Antiques
  - Glass mirrors, and mirror and picture frames
- Household equipment
  - Household appliances
    - Room air conditioners, portable humidifiers and dehumidifiers
  - Refrigerators and freezers
  - Cooking stoves and ranges
  - Microwave and convection ovens
  - Gas barbecues
  - Small electric food preparation appliances
  - Washers and dryers
  - Vacuum cleaners and other rug cleaning equipment
  - Portable dishwashers
  - Sewing machines
  - Other electric equipment and appliances
  - Attachments and parts for major appliances
  - Home and workshop tools and equipment
    - Power tools and equipment
    - Other tools
    - Lawn, garden and snow-removal tools and equipment
      - Power lawn mowers and garden equipment
      - Snow-blowers
      - Other lawn, garden/ and snow removal tools and equipment
  - Lamps and lampshades
  - Non-electric kitchen and cooking equipment
  - Tableware, flatware and knives
  - Non-electric cleaning equipment
  - Luggage
  - Home security equipment
  - Other household equipment, parts and accessories
  - Maintenance and repairs of furniture and equipment
  - Furniture, carpeting and household textiles
  - Major household appliances
  - Other maintenance and repairs of furniture and equipment
- Services related to furnishings and equipment
  - Rental of heating equipment
  - Other services related to furnishings and equipment

**CLOTHING, FOOTWEAR AND JEWELLERY**
**Women's and Girls' wear (4 years and over)**

- Clothing
- Footwear
  - Athletic footwear
  - Non-athletic footwear
- Accessories
- Jewellery and watches
- Watches
- Jewellery
- Clothing gifts to non-household members

**Men's and Boys' wear (4 years and over)**

- Clothing
- Footwear
  - Athletic footwear
  - Non-athletic footwear
- Accessories
- Jewellery and watches
- Watches
- Jewellery
- Clothing gifts to non-household members

**Children's wear (under 4 years)**

- Clothing and cloth diapers

**Footwear**

- Clothing gifts to non-household members
- CLOTHING MATERIALS & SERVICE**
- Clothing material, notions and services
- Clothing material (excluding household textiles)
- Notions
  - Yarn (except for craft yarn)
  - Thread and other notions
- Services
  - Dressmaking, tailoring, clothing storage, services
  - Laundry and dry-cleaning service
  - Laundromats and self-service dry cleaning
  - Maintenance, repair and alteration

**TRANSPORTATION**
**Private transportation**

- Purchase of automobiles and trucks
  - Automobiles
  - Trucks (including vans)
- Separate sale of automobiles and trucks
- Purchase of automotive accessories
- Rented and leased automobiles and trucks
  - Rented automobiles and trucks
    - Automobiles
      - Rental fees (including insurance and mileage)
      - Gas and other fuels
      - Other expenses for rented automobiles
    - Trucks (including vans)
      - Rental fees (including insurance and mileage)
      - Gas and other fuels
      - Other expenses for rented trucks
  - Leasing fees for automobiles and trucks
  - Regular leasing fees for automobiles and trucks
  - Other leasing fees for automobiles and trucks
- Operation of owned and leased auto and trucks
  - Gasoline and other fuels
  - Tires, batteries, and other auto parts and supplies
  - Maintenance and repair
  - Garage rent and parking
    - At dwelling (not included in rent)
    - Parking away from home
  - Driving lessons
  - Drivers' licences and tests
  - Private and public vehicle insurance premiums
  - Reg. fees (incl insurance if part of registration)
  - Other automobile and truck operation services

**Public transportation**

- City or commuter bus, subway, street car and train
- Taxi
- Airplane
- Train
- Highway bus
- Other passenger transportation
- Household moving, storage and delivery services

**HEALTH CARE**

- Direct costs to household
- Health care supplies
- Medicinal and pharmaceutical products
  - Prescribed
    - Other medicines and pharmaceutical products
  - Physicians' care
  - Other health care practitioners
- Eye-care goods and services
  - Prescription eye wear
    - Prescription eyeglasses
    - Prescription contact lenses
  - Other eye care goods
- Eye care services (e.g., surgery, exams)
- Dental services
- Hospital care
- Other medical services
- Health insurance premiums
  - Public hospital, medical and drug plans
  - Private health insurance plans

Private health care plans (supp coverage, benefits)  
Dental plans  
Accident and disability insurance

## PERSONAL CARE

Personal care supplies and equipment  
Personal care preparations  
Hair care products  
Makeup, skin care and manicure products  
Fragrance products  
Personal deodorants and soaps  
Oral hygiene products  
Disposable diapers  
Electric hair-styling and personal care appliances  
Other personal care supplies and equipment  
Personal care services  
Hair grooming  
Other personal services

## RECREATION

### Recreation equipment and associated services

Sports and athletic equipment  
Playground equipment, above-ground pools and accessories  
Toys and children's vehicles  
Electronic games and parts  
Video game rental  
Artists' materials, handicraft and hobbycraft kits and materials  
Computer equipment and supplies  
Computer hardware  
New  
Used  
Computer software  
Computer supplies and other equipment  
Photographic goods and services  
Cameras and accessories  
Films and processing  
Photographers' and other photographic services  
Musical instruments, parts and accessories  
Collectors' items (e.g., stamps, coins)  
Camping, picnic equipment and accessories (excluding BBQ's)  
Supplies and parts for recreational equipment  
Rental, maintenance and repairs of equipment

### Recreation vehicles and associated services

Purchase of recreation vehicles  
Bicycles, parts and accessories  
Other recreational vehicles and outboard motors  
Travel trailers  
Tent trailers  
Motorcycles  
Snowmobiles  
Motor homes  
Truck campers  
Boats  
Outboard motors and personal watercraft  
Other recreation vehicle purchases  
Operation of recreational vehicles  
Bicycle maintenance and repairs  
Expenses for rented and leased recreational vehicles  
Gasoline and other fuels  
Supplies and parts  
Maintenance and repair jobs  
Insurance premiums  
Registration fees and licences  
Other expenses for operation of recreational vehicles

## RECREATION (continued)

### Home entertainment equipment and services

Equipment  
Audio (e.g., radio, CD players, speakers)  
Portable  
Non-portable  
Pre-recorded audio and video cassette tapes, compact discs and DVD's  
Pre-recorded audio cassette tapes and compact discs  
Pre-recorded video cassette tapes and DVD's  
Blank audio and video tapes  
Blank audio cassette tapes  
Blank video cassette tapes  
Televisions, VCRs, camcorders and other television/video components  
Other home entertainment equipment  
Services  
Rental of videotapes and DVD's  
Rental of video cassette tapes  
Rental of DVD's  
Rental of home entertainment equipment and other services  
Maintenance and repair of home entertainment equipment

### Recreation services

Entertainment  
Movie theatres  
Live sports events  
Live performing arts  
Admission to museums and other activities  
Rental of cablevision and satellite services  
Rental of cablevision services  
Rental of satellite services  
Use of recreation facilities  
Membership and single usage fees for sports and recreation facilities  
Golfing  
Bowling  
Skiing/Snowboarding  
Health clubs and recreation associations  
Other sports activities  
Video, pinball and carnival games  
Children's camps  
Package travel tours  
Other recreational services

## READING MATERIALS AND OTHER

### PRINTED MATTER

Newspapers  
Magazines and periodicals  
Books and pamphlets (excluding school books)  
Maps, sheet music and other printed matter  
Services related to reading materials (e.g., duplicating, library fees)

## EDUCATION

Supplies  
Kindergarten, nursery, elementary and secondary  
Post-secondary  
Textbooks  
Kindergarten, nursery, elementary and secondary  
Post-secondary  
Tuition fees  
Kindergarten, nursery, elementary and secondary  
Post-secondary  
Other courses and lessons (excluding driving)  
Other educational services

## TOBACCO PRODUCTS AND ALCOHOLIC BEVERAGES

Tobacco products and smokers' supplies  
Cigarettes, cigars and tobacco  
Matches and other smokers' supplies  
Alcoholic beverages  
Served on licensed premises  
Purchased from stores  
Self-made alcoholic beverages

## GAMES OF CHANCE (NET)

Government-run lotteries  
Casinos, slot machines, and video lottery terminals  
Bingos  
Non-government lotteries and raffle tickets  
Winnings from games of chance

## MISCELLANEOUS EXPENDITURES

Expenses on other property owned  
Legal services not related to dwellings  
Financial services  
Service charges from banks  
Stock and bond commissions  
Administration fees  
Other financial services  
Dues to unions and professional associations  
Contributions and dues for social clubs and other organizations  
Forfeit of deposits, fines, and money lost or stolen  
Tools and equipment purchased for work  
Other miscellaneous goods and services  
Goods  
Services

## PERSONAL TAXES

Income tax on reference year income  
Income tax on income received before reference year  
Other personal taxes  
Tax refunds

## PERSONAL INSURANCE PAYMENTS AND PENSION CONTRIBUTIONS

Life insurance premiums  
  
Annuity contracts and transfers to RRIFs  
  
Employment insurance premiums

Retirement and pension fund payments  
Canada and Quebec pension plan  
Other government pension funds  
Other retirement or pension funds (excluding RRSP)

## GIFTS OF MONEY AND CONTRIBUTIONS

Money and support payments  
Alimony and child support  
Gifts of money and other support payments to persons living inside Canada  
Gifts of money and other support payments to persons living outside Canada

Contributions to charity  
Religious organizations  
Non-religious charitable organizations