

Attachment C-5

2012 Economic Census

**Information; Professional, Scientific, and Technical Services; Management of
Companies and Enterprises; Administrative and Support and Waste Management
and Remediation Services; and Other Services (Except Public Administration)
Sectors**

Content for Item 16 – Selected Expenses

0 SELECTED EXPENSES**Report the operating expenses allocated by category**

- Report expenses directly attributable to this establishment in column 1.
- Report payments made by this establishment for expenses incurred by other establishments of your enterprise in column 2 (where applicable).

Exclude:

- Transfers made within the company
- Capitalized expenses
- Impairment
- Interest
- Bad debt
- Income tax
- Cost of merchandise for resale

Line 1 - Employer's cost for legally required programs and programs not required by law. Include health insurance, pension plans, Social Security, workers' compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare, etc. (Include fringe benefits for all employees reported in **7**, line A.)

Line 2 - Total costs paid to Professional Employer Organizations (PEOs) and staffing agencies for personnel. Include all charges for payroll, benefits, and services.

Line 3 - Include expensed office and communication equipment; equipment used in manufacturing, sales, and service; and computer equipment. Report packaged software in **line 5**. Report leased and rented equipment in **line 15**.

Line 4 - Materials and supplies used in providing services to others; materials and parts used in repairs; office and janitorial supplies; small tools; containers and other packaging materials; and motor fuels. Exclude cost of merchandise for resale.

Line 5 - Purchases of prepackaged, custom coded, or vendor customized software. Include software developed or customized by others, web design services and purchases, licensing agreements, upgrades of software, and maintenance fees related to software upgrades and alterations.

Line 6 - Include computer facilities management services, computer input preparation, data storage, computer time rental, optical scanning services, and other computer-related advice and services, including training. Exclude expensed integrated systems, repair and maintenance of computer equipment, payroll processing and credit card transaction fees, and expenses for telecommunication services (e.g., Internet, connectivity, telephone).

Line 7 - Telephone, cellular, and fax services; computer-related communications (e.g., Internet, connectivity, online); and other wired and wireless communication services. Report expensed communication equipment in **line 3**.

Line 8 - Expensed repair and maintenance services to machinery, vehicles, equipment, and computer hardware. Report materials, parts, and supplies used for repairs and maintenance performed by this firm's employees in **line 4**.

Line 9 - Include repair and maintenance to integral parts of buildings (e.g., elevators, heating systems). Report materials, parts, and supplies used for repairs and maintenance performed by this firm's employees in **line 4**. Report janitorial and grounds maintenance services in **line 19**.

Line 10 - Report the cost of electricity included in a lease or rental payment in **line 16**.

Line 11 - Fuel for heating, power, or generating electricity (e.g., natural gas, propane, oil, coal). Report motor fuels in **line 4**. Report the cost of fuels included in a lease or rental payment in **line 16**.

Line 12 - Include the cost of hazardous waste removal. Report the cost of utilities included in a lease or rental payment in **line 16**.

Line 13 - Include marketing and public relations services.

Line 14 - Include management consulting, accounting, auditing, bookkeeping, legal, actuarial, payroll processing, architectural, engineering, and other professional services. Exclude salaries paid to your own employees for these services.

Line 15 - Include lease and rental of transportation equipment without operators, and penalties incurred for broken leases. Exclude capital and financing lease agreements. Report expensed software in **line 5**.

Line 16 - Include penalties incurred for broken leases.

Line 17 - Include depreciation charges taken against tangible assets owned and used by your firm, tangible assets and improvements owned by your firm within leaseholds, tangible assets obtained through capital lease agreements, and amortization charges against intangible assets (e.g., patents, copyrights). Exclude impairment.

Line 18 - Payments to government agencies for taxes and licenses. Include business and property taxes. Exclude income taxes and sales and excise taxes collected from customers.

Line 19 - All other operating expenses not reported above, unless specifically excluded in the general instructions. Exclude payroll, purchases of merchandise for resale, and nonoperating expenses.

		2012				2012				
		Expenses of this establishment ONLY				Payments made by this establishment in behalf of other establishments of your enterprise				
Personnel costs, except payroll	Mark "X" if None	\$ Bil.	Mil.	Thou.	Dol.	Mark "X" if None	\$ Bil.	Mil.	Thou.	Dol.
1. Employer's cost for fringe benefits	0228 <input type="checkbox"/>									
2. Temporary staff and leased employee expense	0793 <input type="checkbox"/>									
Expensed equipment and materials										
3. Expensed computer hardware and other equipment (e.g., copiers, fax machines, telephones, shop and lab equipment, CPUs, monitors)	0795 <input type="checkbox"/>									
4. Expensed purchases of other materials, parts, and supplies	0797 <input type="checkbox"/>									
Expensed purchased services										
5. Expensed purchases of software	0801 <input type="checkbox"/>									
6. Data processing and other purchased computer services	0414 <input type="checkbox"/>					0674 <input type="checkbox"/>				
7. Purchased communication services	0413 <input type="checkbox"/>					0673 <input type="checkbox"/>				
8. Purchased repairs and maintenance to machinery, vehicles, and equipment	0825 <input type="checkbox"/>					0826 <input type="checkbox"/>				
9. Purchased repairs and maintenance to buildings, structures, and offices	0411 <input type="checkbox"/>					0671 <input type="checkbox"/>				
10. Purchased electricity	0452 <input type="checkbox"/>									
11. Purchased fuels (except motor fuels)	0451 <input type="checkbox"/>									
12. Water, sewer, refuse removal, and other utility payments	0455 <input type="checkbox"/>					0456 <input type="checkbox"/>				
13. Purchased advertising and promotional services	0417 <input type="checkbox"/>					0677 <input type="checkbox"/>				
14. Purchased professional and technical services	0812 <input type="checkbox"/>					0814 <input type="checkbox"/>				

				2012				2012				
				Expenses of this establishment ONLY				Payments made by this establishment in behalf of other establishments of your enterprise				
				\$ Bil.	Mil.	Thou.	Dol.	\$ Bil.	Mil.	Thou.	Dol.	
Other operating expenses												
15. Lease and rental payments for machinery, equipment, and other tangible items 0562 <input type="checkbox"/>								0567 <input type="checkbox"/>				
16. Lease and rental payments for land, buildings, structures, store spaces, and offices 0561 <input type="checkbox"/>								0566 <input type="checkbox"/>				
17. Depreciation and amortization charges 0543 <input type="checkbox"/>												
18. Governmental taxes and license fees (Exclude income, sales, and excise taxes) 0419 <input type="checkbox"/>								0678 <input type="checkbox"/>				
19. All other operating expenses (Specify - If more than 50% of TOTAL reported on line 20) <input type="checkbox"/>												
0409	<input type="text"/>		0418	<input type="checkbox"/>								
20. TOTAL OPERATING EXPENSES of this establishment ONLY, excluding payroll (Add lines 1 through 19) 0459 <input type="checkbox"/>												