



STATISTIKAAMET

## HOUSEHOLD'S BUDGET SURVEY INCOME, TAXES AND EXPENDITURE DIARY

- Household Income, Taxes and Expenditure diary is part of a country's statistics with a purpose to investigate the income and expenditure of households living in Estonia
- Household Income, Taxes and Expenditure diary serves as a basis for calculating the standard of living, cost-of-living index and poverty line
- The results of the household budget survey are directly dependent on your response: your refusal or not filling in the survey diary will considerably reduce the reliability of the data
- **Statistical Office of Estonia will guarantee the confidentiality of the data provided by you**

Time of filling in the diary:

beginning		end								
day	month	day	month	year						
_	_	-	_	_	_	-	_	_	20 _	_

Household's code |\_|\_|\_|\_|\_|\_|\_|\_| County code |\_|\_|\_|\_|  
Interviewer's certificate number |\_|\_|\_|\_|\_|\_|\_|\_|

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YOUR HOUSEHOLD IS AS FOLLOWS:

Name and birth year of the household member									
Reference person	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....									
1	2	3	4	5	6	7	8	9	10
NUMBER OF THE HOUSEHOLD MEMBER									

## INCOMES

**From the household budget survey's perspective, it is important to know how much and what kind of monetary and goods and services obtained free of charge or with reduced price does your household have at hand during the month of research.**

### I MONETARY INCOME

In Table I enter the monetary income receive by your household this month as precisely as possible (e.g. *salary, bonus, payments for period of leave, sick leave compensation, income from entrepreneurship, sale of horticultural products, money for odd jobs, unemployment assistance, scholarships, alimony, maternity leave benefit, child care benefit, poverty allowance, dividends, income from leasing a car, flat or other property, sale of personal possessions, monetary support received from relatives, sale of state guaranteed privatisation vouchers, borrowing money, receiving loans, etc.*). From the perspective of the survey it is important to record all the income (also small amounts that may seem insignificant to you). If a member of your household received payment in a foreign currency, please convert it into the Estonian kroon. If a member of your household received payment in kind (e.g. food products) for a regular job, mark the monetary equivalent of the goods received into the table II 'Subsidies, services and goods received by the members of the household from the employer'.

For each income please indicate **who of the household members** received it. For that purpose there is the column "no. of the household member" (1, 2, 3). In case the income is assigned for more than one member, write the number of the member, through whom the income was received (e.g. if the child care benefit is paid through the mother, write down her number). Every income is received by a certain member of the household.

- **Record all the incomes received during the research month, regardless of whether it is transferred on your bank account or paid in cash.**
- **To avoid forgetting any of the sums receivable, check the income transferred to your bank account, e.g. during the last week of the observation period and record them after that.**
- **Write down the actual sum of money (i.e. the personal income tax subtracted). The sum your household can actually spend.**
- **Transfers (e.g. life insurance, etc.) withheld by your employee on your request should be marked as income.**
- **Record all the loans taken during the research period.**

**Before filling in the table, study the example in the below.**

Code	Date	Monetary income item	Number of the household member	Sum received, in kroons
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## IV TYPES OF INCOME

**INCOME FROM SALARIED WORK**

- salary, salary advance, bonus from the main occupation

- salary, salary advance, bonus in cash from part-time working

- vacation pay

**INCOME FROM ENTREPRENEUR-SHIP AND SELF-EMPLOYMENT (exc. mediation activities)**

- royalties, contract fee,

- income from registered self-employment, e.g. individual work permit holder, registered baby-sitter or domestic help, taxi services etc,

- rendering private paid services to other persons or households, e.g. baby-sitting, rendering domestic help, land cultivation, sewing etc,

- income from producing self-made consumer goods, e.g. handicraft, souvenirs etc,

- income from producing self-made food products, e.g. cakes, wafers, kebab etc.

**HOUSEHOLD INCOME FROM AGRICULTURE AND FORESTRY**

- sale of horticultural products, e.g. berries, vegetables,

- sale of agricultural products, e.g. potatoes, grain,

- sale of livestock and poultry,

- sale of livestock and poultry farming products, e.g. meat, milk, eggs etc,

- sale of apicultural products, e.g. honey, hives,

- sale of lumber products, e.g. firewood, timber etc,

- sale of free collection forestry goods, e.g.

- berries, mushrooms, etc,

- fishermen's sale of fish.

**INCOME FROM BUSINESS AND MEDIATION ACTIVITIES**

- mediation sale of food products, eg cooking oil, margarine, soft drinks, coffee etc,

- mediation sale of consumer goods, eg jewellery, cosmetics, clothes etc., incl. sale over the phone,

- income from mediating used cars,

- income from mediating services,

- income from mediating currency and securities transactions (e.g. foreign currency transactions).

**PROPERTY INCOME**

- income from renting out real estate

- income from interests (% of deposit on the bank account)

- income from dividends (shares, bonds, etc)

- income from securities' interests (shares, bonds, etc)

- income from intellectual property (e.g. from copyright etc.)

**SCHOLARSHIPS AND GRANTS**

- state study scholarship

- scholarship or assistance from a foundation or organisation located in Estonia

- scholarship or assistance from a foreign country

- other assistance in cash received for further education or advancing production activities

**SOCIAL SECURITY BENEFITS AND SOCIAL ASSISTANCE**

- sickness benefit

- pregnancy and maternity leave benefit

- child care benefit

- child benefit, school benefit, child birth benefit

- single parent child benefit, large family benefit

- unemployment benefit

- re-qualification support for the unemployed

- old age pension

- disability benefit

- dependant support allowance

- poverty relief

- other state or local government social assistance in cash

- social assistance in cash from enterprises, church, charity organisations etc.

**ALIMONY AND SUPPORT FROM A SEPARATELY LIVING PARENT**

- alimony to the child, voluntarily transferred money

- alimony to the spouse, voluntarily transferred money

**SETTLEMENTS OF ACCOUNTS, REPAYMENTS, LOANS, DEBTS, USE OF SAVINGS**

- personal income tax returned

- settlement of other taxes

- reception of a bank loan, e.g. student loan, building loan, etc.

- pawning

- borrowing from a private person

- repayment of a loan by a private person

- use of personal savings

- return of premium (casualty insurance, life insurance)

- in case of an accident, life-insurance redemption

- income from real estate sales, e.g. flats, houses, land, forest

- income from selling securities

- income from selling state guaranteed privatisation vouchers and securities

**OTHER INCOME**

- money given by a person not belonging to the household

- sale of personal possessions (incl. a car)

- lottery prizes

## EXPENDITURE

### I TAXES AND PAYMENTS

Please enter all the taxes and payments made by your household during the observation (survey) period in the following table. Regardless of whether you have paid the corresponding sum yourself (from your own pocket or from personal bank account) or it has been withheld from your income (e.g. personal income tax and rent) enter the sum paid in the diary.

#### A. Income tax

- Please indicate from which income the tax was withheld (e.g. salary, income from self-employment, etc.) and the person (enter the number of the household member).
- Indicate whether you paid it or whether it was withheld by the employer.

Code	Type of taxed income	SUM in Kroons		Number of the household member
		Paid by oneself	Withheld from income	
	<b>EXAMPLE:</b> <i>salary from main occupation</i>		450.-	1
	<i>sale of lumber</i>	2845.-		2
	<i>salary from part-time working</i>		322.-	1

#### B. Other taxes and payments

There is a list of payments frequently paid by the households. All the taxes and payments that you do not find in the table below and that are not dwelling-related, please record them in the table "Expenses on consumer goods and services, investing money and other monetary expenditure".

- In the 'Number of the household member' column, enter the number of the member for whom the tax was paid.
- For the social insurance tax, record only the amount paid by the members of your household, not the sum withheld by the employer.

Code	Type of tax or payment	SUM (kroons, cents)	Number of the household member
1120	<b>Social insurance tax (agricultural production activity)</b>		
1216	<b>Social insurance tax (non-agricultural activity)</b>		
1003	<b>Child day-care center fee</b>		

<b>Code</b>	<b>Type of tax or payment</b>	<b>SUM</b> (kroons, cents)	Number of the household member
	<b>Tuition fees</b>		
<b>723</b>	-Driving school fee		
<b>914</b>	-Other adult education (language tuition, further education)		
<b>852</b>	Tuition fee in music school (does not provide secondary education)		
<b>851</b>	Tuition fee in sport school (does not provide secondary education)		
<b>910</b>	Tuition fee in higher education establishments		
<b>907</b>	Tuition fee in secondary schools		
	Other tuition fees		
<b>1028</b>	<b>Membership dues</b> (church, political parties, trade unions, vocational societies, etc)		
	<b>Subscription dues</b> (clubs, societies, courses, seminars, etc)		
<b>1104</b>	<b>Alimonies</b>		
	<b>Insurance fees</b>		
<b>1007</b>	Life insurance fee		
<b>1011</b>	Property insurance fee		
<b>1017</b>	Traffic insurance fee		
<b>1010</b>	Insurance of buildings		
<b>1018</b>	Travel insurance		
<b>1014</b>	Health insurance		
<b>1301</b>	Pension insurance		
<b>1020</b>	Other types of insurance		

Code	Type of tax or payment	SUM (kroons, cents)	Number of the household member
	<b>Land property taxes</b>		
	<b>Agricultural</b>		***
	<b>Non-agricultural</b>		***
<b>1081</b>	<b>Taxes on buildings</b>		
			***
			***
<b>1083</b>	<b>Customs duties</b>		
<b>1106</b>	<b>Fines</b>		
	<b>Taxes on entrepreneurship</b> (operating license fee, selling license fee, etc.)		
<b>1125</b>	Taxes on agricultural entrepreneurship		
<b>1221</b>	Taxes on non-agricultural entrepreneurship		
	<b>Bank loan (principal) and interests</b>		
<b>1091</b>	Bank loan for entrepreneurship		
<b>1092</b>	Bank loan for dwelling		
<b>1093</b>	Bank loan for buying goods		
<b>1094</b>	Student loan		
<b>1095</b>	Other bank loans		

### C. Expenditures relating to the dwelling

We suggest that you rewrite the items on your rent slip and on other related slips (electricity, natural gas, telephone etc) into the table. If you do not find a type of payment in the table, please write it on the blank lines in free wording.

If your household does not pay according to the slips, record the actually paid sum in the table as precisely as possible. We remind you that the payments withheld by the employer on your request should also be recorded in this table.

***NB! All the expenses should be recorded only once.***

Code	Type of payment	Sum (kroons, cents)
<b>479</b>	In- and outdoor cleaning	
<b>461</b>	Localising emergency	
<b>461</b>	Emergency repair	
<b>479</b>	Maintenance of house construction, parts of dwelling and technosystems	
<b>479</b>	General maintenance	



## II EXPENDITURE ON GOODS AND SERVICES, INVESTING MONEY

### A. Expenditure on goods and services, investing money and other monetary expenditure

- Record **all the expenditures on consumer goods and services**, and the **taxes and payments** that are previously unrecorded (e.g. the state duty, fees for the documents, visas for foreign countries, etc.), **investing money and other monetary expenses** (e.g. donations, etc.). Also write down the **purchase of securities** (e.g. shares, bonds, etc.) **lending money, giving money to persons not belonging to the household, repurchase of pawned assets**, etc. In case there are repayments of a loan (except from credit institutions), record them also in the table below.
- When recording the expenditures, make sure to enter every cost once!**
- Enter daily the amount of goods bought or services received as exactly as possible. Write down the description of the item, cost of the goods or services and the number of your household member for whom the goods or services are meant.**
- If the goods are for the whole household, enter "0" in the column "for whom". If it is meant for somebody not belonging to your household write "99" in that column.**
- For clothes and footwear mark the gender and age of the person it is meant for. In case of cloth and dishes, please indicate the material.**
- In case of health connected expenses, please write the visit fee, cost of procedures, analysis, etc. separately.**
- Record the gifts and goods bought via mail in types of goods**
- When leasing, write down the installment sum and the leasing percentage separately.**

Code	Exact description of the item of expenditure (If necessary continue on the next line)	Sum (kroons, cents)	For whom no. of the household member or 0-household 99-others
	<b>EXAMPLE:</b> <u>Monday 6th February</u>		
	<i>Hairdresser</i>	50.-	1
	<i>Washing powder</i>	22.-	0
	<i>Giving loan to the neighbor</i>	150.-	99
	<i>Electric bulbs</i>	15.80	0
	<i>Coat for a 32 year old man</i>	3000.-	2
	<u>Tuesday 7th February</u>		
	<i>Shoe repair</i>	40.-	3
	<i>Denture</i>	1000.-	1
	<i>Theatre ticket</i>	50.-	2
	<u><i>Linsey-woolsey cloth for present</i></u>	160.-	99
	<i>Ceramic cup</i>	51.-	3
	<i>Wrapping the present</i>	6.-	99
	<i>Carpet cleaning</i>	100.-	0



















**THANK YOU VERY MUCH FOR PARTICIPATING IN THE SURVEY!**

Please mark whether you would like to receive a gift or take part in a drawing. The drawings take place in June and in December, the household participates once and not every household gets a prize, but who has luck, might receive a very useful gift. The household, who chooses a gift, will definitely receive it.

In June the prizes are:

15 packs of coffee, 5 books, 3 coffee machines, 3 irons, 2 water kettles, 2 roasters  
and in December the prizes are:

15 packs of coffee, 5 books, 2 coffee machines, 2 irons, 3 water kettles, 3 roasters

**ONLY THE HOUSEHOLDS, WHO HAVE FILLED IN BOTH OF THE DIARIES AND ANSWERED THE INTERVIEWER'S QUESTIONS CAN PARTICIPATE IN THE DRAWING OR CHOOSE A GIFT.**

Would like to receive a gift   
(A cup with the logo of Statistical Office)

Would like to participate in the draw