



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 |\_|\_|\_|\_|\_|\_|\_|\_|

## TABLE OF CONTENTS

<b>INCOMES</b>	<b>3</b>
I    MONETARY INCOME	3
II   SUBSIDIES, SERVICES AND GOODS RECEIVED BY THE MEMBERS OF THE HOUSEHOLD FROM THE EMPLOYER	6
III  GOODS, PRESENTS AND SERVICES RECEIVED FREE OF CHARGE (EXCEPT FROM THE EMPLOYER)	7
IV   TYPES OF INCOMES	8
 <b>EXPENDITURE</b>	 <b>9</b>
I    TAXES AND PAYMENTS	9
A. Income tax	9
B. Other taxes and payments	9
C. Expenditure relating to the dwelling	11
II   EXPENDITURE ON GOODS AND SERVICES, INVESTING MONEY	13
A. Expenditures on consumer goods and services, investing money and other monetary expenditure	13
B. Expenditure on renovation and building activities	19
C. Expenditure related to the household production activities	21

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
------	------	----------------------	--------------------------------	-------------------------

	8.12	<b>EXAMPLE (5-member household):</b> <i>Salary from the main occupation</i>	2	1085.-
	11.12	<i>Pension</i>	3	1600.-
	13.12	<i>Receiving a study loan</i>	4	16000.-
	17.12	<i>Selling a car</i>	1	40 000.-
	18.12	<i>Scholarship from a foreign country</i>	5	4500.-
	19.12	<i>Child benefit</i>	1	300.-
	21.12	<i>Selling foodstuff on the market</i>	2	547.-
	21.12	<i>Salary from part-time working</i>	1	720.-
	21.12	<i>Taking a loan from the neighbor</i>	2	200.-
	22.12	<i>Pawning</i>	1	250.-
	22.12	<i>Dividends</i>	1	3000.-
	30.12	<i>Interest earned on the deposit</i>	1	49.-
		<b><i>Monetary income of your household:</i></b>		
<b>Code</b>	<b>Date</b>	<b>Monetary income item</b>	Number of the household member	<b>Sum received, in kroons</b>



## II. SUBSIDIES, SERVICES AND GOODS RECEIVED BY THE MEMBERS OF THE HOUSEHOLD FROM THE EMPLOYER

In the table below there is a list of possible goods, services or subsidies received from the employer. Mark down the number of the household member (taken from the table of your household on page 3) and the equivalent amount in kroons for the service or good received. If the service was partly paid for by the member of the household, then write down only the amount paid by the employer.

*Example: Going swimming costs 240 kroons per month, the employer pays 140 kroons for it and the member of your household pays for the rest 100 kroons – the amount recorded in the table should be 140 kroons.*

***If the good, service, etc you have received is not on the list, record it on the line “Other” in free wording.***

- In case of footwear and clothes, mark whether it is for male or female and for what age is it meant.
- Record only the goods that your household uses. If you sell during the survey month the received product, do not forget to record the amount received in the monetary income table.

***Fill in all the white cells in a row!***

Code	Received service, good	Number of the household member	Approx. value in kroons (subsidised part)
724	A. Using a company car for private usage		
711	B. Free of charge petrol (also small quantities)		
932	C. Free of charge or subsidised company meals		
725	D. Using public transport paid by the employer		
417	F. Using a company-owned flat free of charge		
749	G. Telephone or postal services paid by the employer		
647	H. Therapeutic services paid by the employer		
914	I. Training not connected with work paid by the employer		
851	J. Sports activities paid by the employer		
	K. Holiday paid by the employer		
	L. Foodstuff .....		
	M. Other .....		
	.....		
	.....		
	.....		
	.....		
	.....		



## 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	S U M 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	Social insurance tax (agricultural production activity)		
1216	Social insurance tax (non-agricultural activity)		
1003	Child day-care center fee		

Code	Type of tax or payment	SUM (kroons, cents)	Number of the household member
	<b>Tuition fees</b>		
723	-Driving school fee		
914	-Other adult education (language tuition, further education)		
852	Tuition fee in music school (does not provide secondary education)		
851	Tuition fee in sport school (does not provide secondary education)		
910	Tuition fee in higher education establishments		
907	Tuition fee in secondary schools		
	Other tuition fees		
1028	<b>Membership dues</b> (church, political parties, trade unions, vocational societies, etc)		
	<b>Subscription dues</b> (clubs, societies, courses, seminars, etc)		
1104	<b>Alimonies</b>		
	<b>Insurance fees</b>		
1007	Life insurance fee		
1011	Property insurance fee		
1017	Traffic insurance fee		
1010	Insurance of buildings		
1018	Travel insurance		
1014	Health insurance		
1301	Pension insurance		
1020	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>Linsey-woolsey cloth</u> for present	160.-	99
	<i>Ceramic cup</i>	51.-	3
	<i>Wrapping the present</i>	6.-	99
	<i>Carpet cleaning</i>	100.-	0





[illegible]











### C. Expenditures related to the household production activities

Record all the expenditure of the household, which are directly connected with your household economic activities (for household own needs) or production activities for selling (e.g. livestock farming, land cultivation, establishing a company, renting production facilities, etc.). The purpose of the present survey is not to make an analysis of all the production-related expenditure but only of those financed jointly by the household. If your company or farm has been registered as a legal person having its separate bookkeeping then do not enter those expenditures in this diary.

- **Renovation and building expenditure related to the production and household economic activities should be recorded in the previous table.**

Household economic activities (for own use) in the perspective of the present survey are activities which results are first and foremost meant to meet the demands of the household (e.g. kitchen plot, hobby farm). The production activities for selling of a household are the activities not directed at satisfying their own needs but for earning income. It can be farming activities directed at selling milk and dairy products or sewing clothes for sale.

- **For each expenditure record was it connected to with agricultural or non-agricultural activities.**

Code	Exact description of the item of expenditure (If necessary continue on the next line)	Sum (kroons, cents)	Purpose 1-household activities 2-production activities
	<b>EXAMPLE:</b> <i>diesel fuel for the tractor</i>	428.-	① 2
	<i>cheesecloth for straining milk (agricult.)</i>	20.-	① 2
	<i>veterinary surgeon's fee</i>	50.-	① 2
	<i>drying grain</i>	800.-	1 ②
	<i>nitrogen fertiliser</i>	620.50	① 2
	<i>transportation of lumber</i>	200.-	1 ②
	<i>electricity in the cowshed</i>	60.80	① 2
	<i>farmhand's wage (agricult.)</i>	300.-	① 2
	<i>repair of the electric motor (non-agricult.)</i>	140.-	1 ②
	<i>rent of the production facilities</i>	1200.-	1 ②
	<i>advert in the newspaper</i>	100.-	1 ②
	<b>The expenses of your household:</b>		1 2
			1 2
			1 2
			1 2
			1 2
			1 2



**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 ☐