



Table 3 Allocations of Household Expenditure from the ABS 2015-2016 Household Expenditure Survey

The table below shows how each expenditure category has been allocated for the purpose of calculating the dependency percentages in Table 1 and the allocation percentages in Table 2. Due to Table 1 being based on a higher number of detailed expenditure categories than the Previous Table, some newly available sub categories have been categorised in a different manner to the way in which the Previous Table categorised the higher level, more general categories.

Expe	nditure catego		Allocation
01	Current ho	using costs (selected dwelling)	
0	101	Current housing costs (selected dwelling)	
	010101	Rent payments	Non divisible
	010102	Mortgage repayments - interest component (selected dwelling)	Non divisible
	010103	Rate payments	Non divisible
	010104	House and contents insurance	Partly Divisible
	010105	Repairs and maintenance payments to contractors	Non divisible
	010106	Repairs and maintenance (materials only)	Non divisible
	010107	Other current housing costs	Non divisible
02	Domestic f	uel and power	
0	201	Electricity, gas, heating oil and wood	
	020101	Electricity, gas, heating oil and wood - excluding gas for BBQs (selected dwelling)	Partly Divisible
	020102	Electricity, gas, heating oil and wood - excluding gas for BBQs (other property)	Partly Divisible
0	299	Other domestic fuel and power	,
	029999	Other domestic fuel and power	Partly Divisible
03		non-alcoholic beverages	,
	300	Food and non-alcoholic beverages nfd	
•	030000	Food and non-alcoholic beverages nfd	Divisible
0	301	Bakery products, flour and cereals	Bivioloid
•	030101	Bread	Divisible
	030101	Flour	Divisible
	030102	Cakes, biscuits, puddings and related products	Divisible
	030103	Cereals and pasta	Divisible
0	302	Meat (excluding fish and seafood)	Divisible
U	030200	Meat (excluding fish and seafood) Meat (excluding fish and seafood) nfd	Divisible
	030200	· · · · · · · · · · · · · · · · · · ·	Divisible
		Processed meat (including ham, bacon and sausages) Beef and veal	Divisible
	030202		
	030203	Mutton and lamb	Divisible
	030204	Pork (excluding bacon and ham)	Divisible
	030205	Poultry	Divisible
	030206	Game	Divisible
	030207	Offal	Divisible
	030299	Other meat (excluding fish and seafood)	Divisible
0	303	Fish and seafood	
	030300	Fish and seafood nfd	Divisible
	030301	Fish and seafood	Divisible
0	304	Eggs and egg products	
	030401	Eggs and egg products	Divisible
0	305	Dairy products	
	030501	Dairy products	Divisible
0	306	Edible oils and fats	
	30601	Edible oils and fats	Divisible
0	307	Fruit and nuts	
	030700	Fruit and nuts nfd	Divisible
	030701	Fresh fruit	Divisible
	030702	Canned, frozen and bottled fruit	Divisible
	030703	Dried fruit and nuts	Divisible
0	308	Vegetables	
	030800	Vegetables nfd	Divisible
	030801	Fresh vegetables	Divisible
	030802	Frozen vegetables	Divisible
	030899	Other vegetables	Divisible

0309 030901	ries Condiments, confectionery, food additives and prepared meals	Allocatio
	Sugar	Divisibl
030902		Divisibl
	Syrups, honey, jams, jellies and desserts	
030903	Confectionery	Divisib
030904	Spices, herbs, sauces, spreads, and other food additives	Divisib
030905	Canned spaghetti and baked beans	Divisib
030906	Packaged prepared meals	Divisib
0310	Non-alcoholic beverages	
031000	Non-alcoholic beverages nfd	Divisib
031001	Soft drinks and packaged waters	Divisib
031002	Fruit and vegetable juice	Divisib
031003	Tea and coffee	Divisib
031004	Food drinks	Divisib
031005	Cordials and unpackaged milk based beverages	Divisib
0311	Meals out and fast foods	
031101	Meals out and fast foods	Divisib
0399	Other food and non-alcoholic beverages	
039901	Other food and non-alcoholic beverages	Divisib
Alcoholic I	· · · · · · · · · · · · · · · · · · ·	Biviolo
	-	
0401	Alcoholic beverages	
040100	Alcoholic beverages	Divisible - Adults or
040101	Beer	Divisible - Adults or
040102	Wine	Divisible - Adults or
040103	Spirits	Divisible - Adults or
040103	Other alcoholic beverages	Divisible - Adults of
	9	Divisible - Addits of
Tobacco p		
0501	Tobacco products	
050101	Tobacco products	Divisible - Adults or
Clothing a	nd footwear	
0601	Clothing and footwear	
060100	Clothing nfd	Divisit
		Divisit
060101	Men's clothing	
060102	Women's clothing	Divisib
060103	Boys' clothing	Child Or
060104	Girls' clothing	Child Or
060105	Infants' clothing	Child Or
060199	Other clothing	Divisib
0602	Footwear	2
		District
060201	Footwear	Divisib
0603	Clothing and footwear services	
060301	Clothing and footwear services	Divisib
Household	furnishings and equipment	
0701	Furniture and floor coverings	
070101	Furniture and floor coverings	Non divisit
0702	S .	THOIT GIVIOL
	Blankets, household linen and household furnishings	D 4 D: : 11
070201	Blankets, household linen and household furnishings (excluding ornamental furnishings)	Partly Divisib
	Ornamental furnishings	Partly Divisib
070202	Household appliances	i aitiy Divisik
070202 0703	nousenoid appliances	i ditiy Divisit
0703	• •	•
0703 070301	Cooking stoves, ovens, microwaves, hot plates and ranges	Non divisit
0703 070301 070302	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related)	Non divisit Non divisit
0703 070301 070302 070303	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances	Non divisit Non divisit
0703 070301 070302 070303 0704	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils	Non divisit Non divisit Non divisit
0703 070301 070302 070303	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances	Non divisit Non divisit Non divisit
0703 070301 070302 070303 0704	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils	Non divisib Non divisib Non divisib
0703 070301 070302 070303 0704 070401	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils	Non divisib Non divisib Non divisib Partly Divisib
0703 070301 070302 070303 0704 070401 0705 070501	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables	Non divisit Non divisit Non divisit Partly Divisit
0703 070301 070302 070303 0704 070401 0705 070501 Household	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation	Non divisit Non divisit Non divisit Partly Divisit
0703 070301 070302 070303 0704 070401 07055 070501 Household	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation	Non divisit Non divisit Non divisit Partly Divisit Partly Divisit
0703 070301 070302 070303 0704 070401 07055 070501 Household 0801 080101	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household non-durables	Non divisit Non divisit Non divisit Partly Divisit Partly Divisit
0703 070301 070302 070303 0704 070401 0705 070501 Household 0801 080101 080104	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household non-durables Household services	Non divisil Non divisil Non divisil Partly Divisil Partly Divisil Partly Divisil
0703 070301 070302 070303 0704 070401 07055 070501 Household 0801 080101	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household non-durables	Non divisil Non divisil Non divisil Partly Divisil Partly Divisil Partly Divisil
0703 070301 070302 070303 0704 070401 0705 070501 Household 0801 080101 080104	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household non-durables Household services	Non divisii Non divisii Non divisii Partly Divisii Partly Divisii Partly Divisii Child O
0703 070301 070302 070303 0704 070401 070501 Household 0801 080101 080104 080105	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household non-durables Household services Child care services	Non divisii Non divisii Non divisii Partly Divisii Partly Divisii Partly Divisii Child O Partly Divisii
0703 070301 070302 070303 0704 070401 0705 070501 Household 0801 080101 080104 080105 080106 080107	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household services Household services Child care services Repair and maintenance of household durables Hire of household durables	Non divisil Non divisil Non divisil Partly Divisil Partly Divisil Partly Divisil Child O Partly Divisil Partly Divisil
0703 070301 070302 070303 0704 070401 0705 070501 Household 0801 080101 080104 080105 080106 080107 080108	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household non-durables Household services Child care services Repair and maintenance of household durables Hire of household durables Household appliance repairs insurance	Non divisil Non divisil Non divisil Partly Divisil Partly Divisil Partly Divisil Child O Partly Divisil Partly Divisil
0703 070301 070302 070303 0704 070401 0705 070501 Household 0801 080101 080105 080106 080107 080108 Medical ca	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household services Child care services Repair and maintenance of household durables Hire of household durables Household appliance repairs insurance re and health expenses	Non divisil Non divisil Non divisil Partly Divisil Partly Divisil Partly Divisil Child O Partly Divisil Partly Divisil
0703 070301 070302 070303 0704 070401 0705 070501 Household 080101 080104 080105 080106 080107 080108 Medical ca	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household non-durables Household services Child care services Repair and maintenance of household durables Hire of household durables Household appliance repairs insurance re and health expenses Accident and health insurance	Non divisil Non divisil Non divisil Partly Divisil
0703 070301 070302 070303 0704 070401 0705 070501 Household 08010 080101 080105 080106 080107 080108 Medical ca	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household services Child care services Repair and maintenance of household durables Hire of household durables Household appliance repairs insurance re and health expenses	Non divisil Non divisil Non divisil Partly Divisil
0703 070301 070302 070303 0704 070401 0705 070501 Household 080101 080104 080105 080106 080107 080108 Medical ca	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household non-durables Household services Child care services Repair and maintenance of household durables Hire of household durables Household appliance repairs insurance re and health expenses Accident and health insurance	Non divisil Non divisil Non divisil Partly Divisil Partly Divisil Partly Divisil Child O Partly Divisil Partly Divisil
0703 070301 070302 070303 0704 070401 0705 070501 Household 080101 080104 080105 080106 080107 080108 Medical ca	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household non-durables Household services Child care services Repair and maintenance of household durables Hire of household durables Household appliance repairs insurance re and health expenses Accident and health insurance Accident and health insurance Health practitioner's fees	Non divisil Non divisil Non divisil Partly Divisil
0703 070301 070302 070303 0704 070401 0705 070501 Household 080101 080104 080105 080106 080107 080108 Medical ca 0901 090101 0902	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household non-durables Household services Child care services Repair and maintenance of household durables Hire of household durables Household appliance repairs insurance re and health expenses Accident and health insurance Accident and health insurance Health practitioner's fees Health practitioner's fees	Non divisit Non divisit Non divisit Partly Divisit
0703 070301 070302 070303 0704 070401 0705 070501 Household 080101 080104 080105 080106 080107 080108 Medical ca 0901 090101 0902 090201	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household non-durables Household services Child care services Repair and maintenance of household durables Hire of household durables Household appliance repairs insurance re and health expenses Accident and health insurance Accident and health insurance Health practitioner's fees Health practitioner's fees Medicines, pharmaceutical products and therapeutic appliances	Non divisit Non divisit Non divisit Non divisit Partly Divisit Divisible - Adults of
0703 070301 070302 070303 0704 070401 07055 070501 Household 080101 080104 080105 080106 080107 080108 Medical ca 0901 090201 090201 090300	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household services Child care services Repair and maintenance of household durables Hire of household durables Household appliance repairs insurance re and health expenses Accident and health insurance Health practitioner's fees Health practitioner's fees Medicines, pharmaceutical products and therapeutic appliances nfd	Non divisib Non divisib Non divisib Partly Divisib Partly Divisib Partly Divisib Child Or Partly Divisib Partly Divisib Partly Divisib Partly Divisib Divisible - Adults or
0703 070301 070302 070303 0704 070401 0705 070501 Household 080101 080104 080105 080106 080107 080108 Medical ca 0901 090201 090201	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household non-durables Household services Child care services Repair and maintenance of household durables Hire of household durables Household appliance repairs insurance re and health expenses Accident and health insurance Accident and health insurance Health practitioner's fees Health practitioner's fees Medicines, pharmaceutical products and therapeutic appliances	Non divisit Non divisit Non divisit Non divisit Partly Divisit Divisible - Adults or
0703 070301 070302 070303 0704 070401 0705 070501 Household 080101 080104 080105 080106 080107 080108 Medical ca 0901 090201 090201 090300	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household services Child care services Repair and maintenance of household durables Hire of household durables Household appliance repairs insurance re and health expenses Accident and health insurance Health practitioner's fees Health practitioner's fees Medicines, pharmaceutical products and therapeutic appliances nfd	Non divisit Non divisit Non divisit Non divisit Partly Divisit Divisit Divisit
0703 070301 070302 070303 0704 070401 0705 070501 Household 080101 080104 080105 080106 080107 080108 Medical ca 0901 090201 090300 090300	Cooking stoves, ovens, microwaves, hot plates and ranges Whitegoods and other electrical appliances (excluding stoves and related) Non-electrical household appliances Glassware, tableware, cutlery and household utensils Glassware, tableware, cutlery and household utensils Tools and other household durables Tools and other household durables services and operation Household services and operation Household services Child care services Repair and maintenance of household durables Hire of household durables Hire of household durables Household appliance repairs insurance eand health expenses Accident and health insurance Accident and health insurance Health practitioner's fees Health practitioner's fees Medicines, pharmaceutical products and therapeutic appliances nfd Medicines and pharmaceutical products	Non divisib Non divisib Non divisib Partly Divisib Divisib

penditure catego	ries	Allocati
Transport		
1001	Transport	
100101	Motor vehicle purchase	Divisible - Adults or
100102	Other vehicle purchase	Divisible - Adults or
100103	Motor vehicle fuel, lubricants and additives	Divisit
100104	Vehicle registration and insurance	Divisible - Adults or
100105	Motor vehicle parts and accessories purchased separately	Divisible - Adults or
100106	Vehicle charges (including hire of accessories)	Divisible - Adults of
100107	Public transport fares	Divisik
100108	Fares (excluding holidays and public transport)	Divisit
100109	Delivery and freight charges	Divisit
Communica	ntion (1997)	
1101	Communication	
110101	Communication equipment	Mostly Divisit
1102	Communication charges	ŕ
110201	Postal charges	Partly Divisil
	<u> </u>	•
110202	Telephone and facsimile charges	Semi divisible - Adults o
110203	Internet charges	Semi divisil
Recreation		
1201	Recreational and educational equipment	
120101	Audio-visual equipment and parts	Partly Divisi
120102	Home computer equipment (including pre-packaged software)	Mostly Divisi
120103	Blank and pre-recorded media (excluding pre-packaged computer software)	Mostly Divisi
120104		•
	Books, newspapers, magazines and other printed material	Mostly Divisi
120105	Other recreational and educational equipment	Mostly Divisi
1202	Recreational and educational services (excluding holiday expenses)	
120201	Gambling	Divisible - Adults o
120202	Hire of recreational and educational equipment	Semi divisi
120203	Repair of recreational and educational equipment (excluding audiovisual equipment)	Semi divisi
120204	Sports fees and charges	Divisi
120205	Cultural fees and charges	Divisi
	· · · · · · · · · · · · · · · · · · ·	
120299	Other recreational and educational services (excluding holiday expenses)	Semi divisi
1203	Holidays	
120301	Holidays-Australia (selected expenses)	Mostly Divisi
120302	Holidays-overseas (selected expenses)	Mostly Divisi
1204	Animal expenses	
120401	Animal expenses	Partly Divisi
Education	Author expenses	T druy Divisi
	El ada factoria de la constanta de la constant	
1301	Education fees for primary and secondary schools	
130101	Education fees for primary and secondary schools	Child C
1302	Tertiary and other education fees	
130201	Tertiary and other education fees	Divisible - Adults of
Personal ca	re	
1401	Personal care	
		District
140101	Toiletries and cosmetics	Divisi
140102	Personal care services	Divisi
Miscellanec	us goods and services	
1501	Miscellaneous goods	
150101	Stationery equipment	Mostly Divisi
150199	Other miscellaneous goods	Mostly Divisi
1502	· ·	Wiedly Bivio
	Miscellaneous services	0
150201	Interest payments on selected credit services (excluding loan payments for selected dwelling)	Semi divis
150204	Payments for other property	Non divis
150205	Fees	Semi divis
	Other miscellaneous services	Semi divis
150299		
150299		
Income tax	ayments - principal component (selected dwelling)	
Income tax Mortgage repa	nyments - principal component (selected dwelling)	Non divis
Income tax Mortgage repa	nousing costs	Non divis Exclu
Income tax Mortgage repa		Non divis Exclud
Income tax Mortgage repa	nousing costs	Non divis Exclu
Income tax Mortgage repa Other capital I Superannuation	on and life insurance	Non divis Exclu
Income tax Mortgage repa Other capital I Superannuation	nousing costs	Non divis

Divisible 100% personal expenditure
Divisible - Adults only 100% personal expenditure - Adults only
Divisible - Child only 100% personal expenditure - Children only
Mostly Divisible 75% personal expenditure
Semi divisible 50% personal expenditure

Semi divisible - Adults only 50% 50% personal expenditure - Adults only

Partly divisible25% personal expenditureNon divisible0% personal expenditureExcludedExcluded from analysisTaxTax. Excluded from analysis