



**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.

Expenditure categories		Allocation
01	Current housing costs (selected dwelling)	
0101	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 fuel and power	
0201	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
0299	Other domestic fuel and power	
029999	Other domestic fuel and power	Partly Divisible
03	Food and non-alcoholic beverages	
0300	Food and non-alcoholic beverages nfd	
030000	Food and non-alcoholic beverages nfd	Divisible
0301	Bakery products, flour and cereals	
030101	Bread	Divisible
030102	Flour	Divisible
030103	Cakes, biscuits, puddings and related products	Divisible
030104	Cereals and pasta	Divisible
0302	Meat (excluding fish and seafood)	
030200	Meat (excluding fish and seafood) nfd	Divisible
030201	Processed meat (including ham, bacon and sausages)	Divisible
030202	Beef and veal	Divisible
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
0303	Fish and seafood	
030300	Fish and seafood nfd	Divisible
030301	Fish and seafood	Divisible
0304	Eggs and egg products	
030401	Eggs and egg products	Divisible
0305	Dairy products	
030501	Dairy products	Divisible
0306	Edible oils and fats	
30601	Edible oils and fats	Divisible
0307	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
0308	Vegetables	
030800	Vegetables nfd	Divisible
030801	Fresh vegetables	Divisible
030802	Frozen vegetables	Divisible
030899	Other vegetables	Divisible

Expenditure categories		Allocation
0309	Condiments, confectionery, food additives and prepared meals	
030901	Sugar	Divisible
030902	Syrups, honey, jams, jellies and desserts	Divisible
030903	Confectionery	Divisible
030904	Spices, herbs, sauces, spreads, and other food additives	Divisible
030905	Canned spaghetti and baked beans	Divisible
030906	Packaged prepared meals	Divisible
0310	Non-alcoholic beverages	
031000	Non-alcoholic beverages nfd	Divisible
031001	Soft drinks and packaged waters	Divisible
031002	Fruit and vegetable juice	Divisible
031003	Tea and coffee	Divisible
031004	Food drinks	Divisible
031005	Cordials and unpackaged milk based beverages	Divisible
0311	Meals out and fast foods	
031101	Meals out and fast foods	Divisible
0399	Other food and non-alcoholic beverages	
039901	Other food and non-alcoholic beverages	Divisible
04	Alcoholic beverages	
0401	Alcoholic beverages	
040100	Alcoholic beverages	Divisible - Adults only
040101	Beer	Divisible - Adults only
040102	Wine	Divisible - Adults only
040103	Spirits	Divisible - Adults only
040104	Other alcoholic beverages	Divisible - Adults only
05	Tobacco products	
0501	Tobacco products	
050101	Tobacco products	Divisible - Adults only
06	Clothing and footwear	
0601	Clothing and footwear	
060100	Clothing nfd	Divisible
060101	Men's clothing	Divisible
060102	Women's clothing	Divisible
060103	Boys' clothing	Child Only
060104	Girls' clothing	Child Only
060105	Infants' clothing	Child Only
060199	Other clothing	Divisible
0602	Footwear	
060201	Footwear	Divisible
0603	Clothing and footwear services	
060301	Clothing and footwear services	Divisible
07	Household furnishings and equipment	
0701	Furniture and floor coverings	
070101	Furniture and floor coverings	Non divisible
0702	Blankets, household linen and household furnishings	
070201	Blankets, household linen and household furnishings (excluding ornamental furnishings)	Partly Divisible
070202	Ornamental furnishings	Partly Divisible
0703	Household appliances	
070301	Cooking stoves, ovens, microwaves, hot plates and ranges	Non divisible
070302	Whitegoods and other electrical appliances (excluding stoves and related)	Non divisible
070303	Non-electrical household appliances	Non divisible
0704	Glassware, tableware, cutlery and household utensils	
070401	Glassware, tableware, cutlery and household utensils	Partly Divisible
0705	Tools and other household durables	
070501	Tools and other household durables	Partly Divisible
08	Household services and operation	
0801	Household services and operation	
080101	Household non-durables	Partly Divisible
080104	Household services	Partly Divisible
080105	Child care services	Child Only
080106	Repair and maintenance of household durables	Partly Divisible
080107	Hire of household durables	Partly Divisible
080108	Household appliance repairs insurance	Partly Divisible
09	Medical care and health expenses	
0901	Accident and health insurance	
090101	Accident and health insurance	Divisible - Adults only
0902	Health practitioner's fees	
090201	Health practitioner's fees	Divisible
0903	Medicines, pharmaceutical products and therapeutic appliances	
090300	Medicines, pharmaceutical products and therapeutic appliances nfd	Divisible
090301	Medicines and pharmaceutical products	Divisible
090302	First aid supplies, therapeutic appliances and equipment	Divisible
0999	Other medical care and health expenses	
099999	Other medical care and health expenses	Divisible

Expenditure categories		Allocation
10	Transport	
1001	Transport	
100101	Motor vehicle purchase	Divisible - Adults only
100102	Other vehicle purchase	Divisible - Adults only
100103	Motor vehicle fuel, lubricants and additives	Divisible
100104	Vehicle registration and insurance	Divisible - Adults only
100105	Motor vehicle parts and accessories purchased separately	Divisible - Adults only
100106	Vehicle charges (including hire of accessories)	Divisible - Adults only
100107	Public transport fares	Divisible
100108	Fares (excluding holidays and public transport)	Divisible
100109	Delivery and freight charges	Divisible
11	Communication	
1101	Communication	
110101	Communication equipment	Mostly Divisible
1102	Communication charges	
110201	Postal charges	Partly Divisible
110202	Telephone and facsimile charges	Semi divisible - Adults only
110203	Internet charges	Semi divisible
12	Recreation	
1201	Recreational and educational equipment	
120101	Audio-visual equipment and parts	Partly Divisible
120102	Home computer equipment (including pre-packaged software)	Mostly Divisible
120103	Blank and pre-recorded media (excluding pre-packaged computer software)	Mostly Divisible
120104	Books, newspapers, magazines and other printed material	Mostly Divisible
120105	Other recreational and educational equipment	Mostly Divisible
1202	Recreational and educational services (excluding holiday expenses)	
120201	Gambling	Divisible - Adults only
120202	Hire of recreational and educational equipment	Semi divisible
120203	Repair of recreational and educational equipment (excluding audiovisual equipment)	Semi divisible
120204	Sports fees and charges	Divisible
120205	Cultural fees and charges	Divisible
120299	Other recreational and educational services (excluding holiday expenses)	Semi divisible
1203	Holidays	
120301	Holidays-Australia (selected expenses)	Mostly Divisible
120302	Holidays-overseas (selected expenses)	Mostly Divisible
1204	Animal expenses	
120401	Animal expenses	Partly Divisible
13	Education	
1301	Education fees for primary and secondary schools	
130101	Education fees for primary and secondary schools	Child Only
1302	Tertiary and other education fees	
130201	Tertiary and other education fees	Divisible - Adults only
14	Personal care	
1401	Personal care	
140101	Toiletries and cosmetics	Divisible
140102	Personal care services	Divisible
15	Miscellaneous goods and services	
1501	Miscellaneous goods	
150101	Stationery equipment	Mostly Divisible
150199	Other miscellaneous goods	Mostly Divisible
1502	Miscellaneous services	
150201	Interest payments on selected credit services (excluding loan payments for selected dwelling)	Semi divisible
150204	Payments for other property	Non divisible
150205	Fees	Semi divisible
150299	Other miscellaneous services	Semi divisible
16	Income tax	Tax
17	Mortgage repayments - principal component (selected dwelling)	Non divisible
18	Other capital housing costs	Excluded
19	Superannuation and life insurance	Divisible - Adults only

Key

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 divisible	25% personal expenditure
Non divisible	0% personal expenditure
Excluded	Excluded from analysis
Tax	Tax. Excluded from analysis