

2012 ECONOMIC CENSUS CONSTRUCTION SECTOR

INFORMATION SHEET

Need help or have questions about filling out the form?

Visit econhelp.census.gov or Call 1-800-233-6136, between 8:00 a.m. and 6:00 p.m., Eastern time, Monday through Friday.

Please reference your 11-digit Census File Number (CFN) printed on each form with all communications.

The Construction Sector of the 2012 Economic Census covers domestic operations of establishments primarily engaged in these broad types of activities:

BUILDING CONSTRUCTION by general contractors, specialty trade contractors, design-builders, developers, or construction managers.

HEAVY CONSTRUCTION includes work on nonbuilding structures, such as highways, utility related structures, and water projects by general contractors, specialty trade contractors, design-builders, developers, or construction managers.

LAND SUBDIVISION represents subdividing and servicing of raw land into lots for sale by a landowner to a builder.

SPECIALTY TRADE CONTRACTORS represents specialty trade activities, such as plumbing, electrical, masonry, carpentry, painting, excavation, flooring, glass, metal, or concrete work, and other construction activities performed on building and nonbuilding structures.

CONSTRUCTION INCLUDES -

- (a) new or original construction;
- (b) additions, alterations, rehabilitation, remodeling, or reconstruction; and
- (c) maintenance, repair, or service work.

DO NOT DISCARD THE QUESTIONNAIRE

If more than half of this establishment's 2012 revenues were from activities that are considered construction then complete the entire questionnaire. Otherwise complete items **1, 2, 3, 4, 5, 7, 22, 23**, and **30**.

REPORT DATA AT THE ESTABLISHMENT LEVEL

A construction establishment is a relatively permanent office, or other place of business, where the usual business activities related to construction are conducted. Generally, a relatively permanent office is one which has been established for the management of more than one project or job and which is expected to be maintained on a continuing basis.

Establishment activities include, but are not limited to estimating, bidding, scheduling, purchasing, and supervising of the actual construction work being done at one or more construction sites. Examples of construction establishments are -

- the office or branch office of a construction contractor or builder, even if the office is in your home.
- the office or shop of a special trade contractor who specializes in activities such as plumbing, painting, carpentry, etc.

- a construction division or subsidiary of a manufacturing, mining or other business company, which undertakes construction for the parent company or others.
- a separate legal entity which has been established to carry out a given project, part of a project, or to undertake a construction project as a joint venture.

FOR MULTI-ESTABLISHMENT COMPANIES AND SUBSIDIARIES

If any of the items requested are maintained in records at a divisional or parent company level, allocate the cost to each construction establishment for which you received a questionnaire. For example, value of inventories (item **9**) and value of building and equipment assets (item **13**) owned by the parent company should be assigned to each establishment that the establishment is responsible for as if it owned them.

In the case of building and equipment, if the establishment is a tenant or lessee, rental costs in item **14** should be adjusted accordingly.

Expenses in item **16B** incurred by the parent on behalf of the establishment should be allocated to each establishment on an appropriated basis (e.g. the ratio of the payroll of each construction establishment to the total company payroll or revenues). The costs should not be duplicated on any establishment reports.

Separate reports are required for each establishment. If you need more report forms, call (800) 233-6136.

WHAT'S NEW?

Item **8**, Hours worked

PUBLIC REPORTING BURDEN

Public reporting burden for this collection of information is estimated to average 2.3 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Paperwork Project 0607-0935, U.S. Census Bureau, 4600 Silver Hill Road, AMSD - 3K138, Washington, DC 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0935" as the subject.

YOUR RESPONSE IS REQUIRED BY LAW

Title 13, United States Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the Census Bureau. This report should cover all of the business activities of your establishment in the 50 states and the District of Columbia. Exclude work performed in foreign countries.

Respondents are required to respond to any information collection unless it does not display a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of the questionnaire.

YOUR CENSUS REPORT IS CONFIDENTIAL

Your report may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. No data are published that could reveal the identity or activities of any specific individual or firm. Further, copies retained in respondents' files are immune from legal process.

PLEASE RETURN THE COMPLETED QUESTIONNAIRE BY FEBRUARY 12, 2013

If book figures are not available, reasonable estimates are acceptable.

PLEASE PHOTOCOPY THE COMPLETED QUESTIONNAIRE FOR YOUR FILES.

REPORT DATA FOR CALENDAR YEAR 2012

If your fiscal year ended between October 31, 2012 and February 28, 2013, you may report data on a fiscal year basis, except for employment and payroll data. Calendar year employment and payroll data should be available from your tax records. If your fiscal year did not end between October 31, 2012 and February 28, 2013 reasonable estimates for the calendar year are acceptable.

INSTRUCTIONS FOR SELECTED ITEMS

Item 5. SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Exclude sales, shipments, billings, receipts, or revenue from business operations in foreign countries or outside the 50 states and the District of Columbia.

In **Item 5A** report your 2012 receipts for construction work.

Include:

- Work on new construction, additions, alterations, reconstruction, maintenance, repairs and service work.
- Receipts or billings for construction work under any type of contract – general, special trade, design-build, construction management, engineer-construct, turnkey, etc.
- Cost of labor, materials, overhead, and normal profit.
- Sales of houses and other buildings you built which were sold during 2012.

Exclude the cost of land other than site preparation. Also exclude the purchase cost or estimated value of raw land from the value of construction work.

In **Item 5B**, report the receipts for all other non-construction business activities done by this establishment in 2012.
Exclude nonoperating income such as interest, dividends, or the sale of fixed assets.

Item 7. EMPLOYMENT AND PAYROLL

Report the number of employees on the payroll of this establishment during four specific pay periods including the 12th of March, June, September, and December, 2012. Payroll should equal the taxable Medicare wages and tips reported on the Internal Revenue Service (IRS) Form 941, Employer's quarterly Tax Return, and definitions as described in Circular E, Employer's Tax Guide. If legal form of organization for this business is corporation, reporting other payroll is required. If payroll and employment for this EIN are zero, please indicate if EIN is a joint venture in the remarks section of the form.

Include:

- All permanent, full-time or part-time employees.
- Salaried officers and executives of a corporation.
- Employees on paid sick leave, paid holidays, and paid vacations.
- The spread on stock options that are taxable to employee wages.

Exclude:

- Subcontractors and their employees.
- Full- or part-time leased employees whose payroll was filed under a Professional Employer Organization's Employer Identification Number.
- Temporary staffing obtained from a staffing service.
- Proprietors or partners of an unincorporated company.

Item 8. HOURS WORKED

Report hours worked only for the construction workers reported in item **7a**.

Include:

- Hours worked during four specific pay periods including the 12th of March, June, September, and December 2012.
- Overtime hours as actual hours worked not as straight-time equivalent hours.

Exclude:

- Hours paid for vacations, holidays (unless actually worked), or sick leave.

Item 9. INVENTORIES OF THIS ESTABLISHMENT AT END OF YEAR

Report the value of all inventories of materials and supplies that are owned by this establishment or assigned to it at the end of 2012 and 2011 regardless of where the inventories are held. If this establishment is part of a multi-establishment company, the parent company should assign to each establishment those inventories that the establishment is responsible for as if it owned them and this establishment should include the value of inventories in this report. Inventories should not be duplicated on any establishment reports. Report inventories using current cost (if using LIFO method of evaluation, adjust to obtain FIFO or current cost).

Exclude the value of inventories owned by unaffiliated parties held by this establishment.

Item 13. ASSETS, CAPITAL EXPENDITURES, RETIREMENTS, AND DEPRECIATION

Depreciable assets are the buildings, structures, machinery, and equipment owned by this establishment or its parent for which depreciation accounts are ordinarily maintained. If this establishment is part of a multi-establishment company, the parent company should assign to each establishment building and equipment that the establishment is responsible for as if it owned them. This establishment should include these as part of its beginning balances, additions, and disposals as appropriate as well as the allocation of related depreciation expenses. For example, if this establishment maintained a tenant relationship with the parent company or a subsidiary, and paid "rent" for the use of either buildings or equipment, do not report the value of this "rent". Instead, in item **13** report the gross value of the assets made available to this establishment as a result of this "rental" agreement as if the establishment owned them.

Include:

- Assets acquired through capital leases. If any building or equipment has been acquired under a capital leasing arrangement that meets the criteria set down by the Financial Accounting Standards Board (FASB), please report the original cost or market value as a fixed asset and as a capital expenditure if acquired in 2012. If the lease qualifies as an operating lease, do not include the value of the building and equipment as a fixed asset or capital expenditure.
- Assets acquired or produced to be leased to others as the lessor under an operating lease.
- Capital expenditures for construction in progress incurred in prior periods. Report current capital expenditures in **13B** even if not completed and operational.

Exclude:

- The cost of land, but **INCLUDE** the value of land development.
- Assets leased to others under capital lease arrangements.

Item 13B, Capital expenditures include current expenditures for property, equipment, and capital improvements that were or will be chargeable to the fixed asset accounts and for which depreciation accounts are ordinarily maintained. Additions to construction-in-progress for company owned projects lasting more than one year that will be added, as depreciable assets should be reported currently rather than once the project has been completed and is in use. Include the cost of capital improvements that were made during 2012 which increased the value of property or adapted it for another use. Capital expenditures for leasehold improvements (made to property leased from others) are also included. Include the value of depreciable assets acquired through mergers and acquisitions.

Item 13C, Gross value of depreciable assets sold, retired, lost, or otherwise disposed of should also include acquisition cost of transfers or depreciable assets to assets held for sale and reductions in value due to impairment.

Item 13D, Normal depreciation charges for the year relating to the assets allocated to the reporting establishment by a parent or affiliate.

Item 14. RENTAL PAYMENTS

If this establishment is part of a multi-establishment company or a subsidiary rented property for the use of this establishment and paid the rent, the rent should be reported in item **14** as if the establishment paid it.

However, if this establishment rented buildings or equipment from the parent or affiliate as a tenant, then the value of assets should be reported in item **13**.

Exclude capital leases (leases with a contract to own at the end of the lease) as well as rentals of assets owned by parent reported in item **13**.

Item 16. SELECTED EXPENSES

This section is intended to complete a comprehensive reporting of operating costs and expenses incurred by this establishment not already identified for collection on the form. Certain costs of construction and expenses were already collected in item **7**, item **13**, and item **14** on the form.

Item 16A, Line 1. COST OF MATERIALS, PARTS, AND SUPPLIES

Report job-site, general office, and all other material, part, and supply costs relating to the construction and other business activities of this establishment.

Include:

- Equipment purchased by this establishment that was installed in a building as an integral part of its structure, such as elevators, heating and air conditioning equipment, etc.
- Costs after discounts for the materials, parts, and supplies that were purchased by this establishment or obtained from other establishments of your company.
- Freight and other direct charges for the materials, parts, and supplies used in 2012.
- Expendable tools that were charged to current accounts in 2012.

Item 16A, Line 2. COST OF CONSTRUCTION WORK SUBCONTRACTED OUT

Include your payments to subcontractors for construction work.

Exclude the cost of non-construction work subcontracted out unless it is incidental to the primary construction activities of the subcontractor. Services such as abatement, refuse removal, design work or surveying should be reported in **16B**.

Item 16B. OTHER OPERATING EXPENSES

Include costs for each of these goods and services purchased from other companies that are paid directly or incurred by a parent or affiliate for this establishment and have not been reported elsewhere in the form.

Exclude:

- Salaries paid to employees of this establishment for any professional and/or technical services. These should be reported in item **7**.
- Materials, parts, and supplies used for repairs and maintenance performed by this firm's employees.
- Lease and rental payments for equipment, building, other structure, or land by this establishment and reported item **14**, Rental Payments.
- Cost of construction activities subcontracted to others and reported in item **16A**, line **2**.
- Cost of any utility payments if payments are included in a lease or rental payment and reported in item **14** or energy reported in item **16A**, line **3**.
- Income taxes, purchases of merchandise for resale, bad debts, impairment charges, interest and other non-operating expenses.

Item 22. DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE - KIND OF BUSINESS IN 2012

The kind of business activities reported in item **22** should be consistent with item **5**. That is, the sum of the percentages reported in **22A** for construction activities should equal the percentage obtained when the total dollar value of construction activities in **5A** is divided by the total reported in **5C**. For example, if you reported \$75,000 in **5A** and \$100,000 in **5C**, then the sum of the percentages reported in **22A** should equal 75%. The sum of the percentages reported in **22B** for other business activities should equal the percent obtained when the dollar value of **5B** is divided by that of **5C**. The sum of the entries in **22A** AND **22B** should equal 100%.

Item 22A. CONSTRUCTION WORK ACTIVITIES

Report only the main activities for which you were contracted. Work which was incidental to the primary activities of jobs should not be reported separately. For example,

- If you were contracted to design and build, do not separate out the design part from the construction work.

- If you were contracted to shingle a roof, do not separate out incidental gutter and downspout installation.
- If you were working as a general contractor, do not separate out carpentry work, excavation work, etc.
- If this establishment engaged in construction activities that are not listed on the form, please enter a description of the construction activity in the "Other kinds of construction" write-in box, along with a percentage of the total value of business for that specified activity.

Item 22B. OTHER BUSINESS ACTIVITIES

Report any non-construction activities. If the activity is not listed on the form, please enter a description of the non-construction activity in the "Other business activities" write-in box, along with a percentage of the value of total business for that specified activity.

Item 23. TYPE OF CONSTRUCTION

Includes types of buildings, structures, or facilities being constructed or worked on by construction establishments in the reporting year in which establishments received construction receipts only. Exclude receipts for non-construction activities.

This question requests that the amount reported in **5A** be broken down by type of construction. Going down column (1), estimate the percent of the dollar value of construction work reported in **5A** according to the specified types of construction. The example below shows that of the construction work, 75% was for detached single-family houses and the remaining 25% was for attached single-family houses. Moving across a row, allocate each percent you reported in column (1) according to the three categories of construction: column (2) new construction; column (3) additions, alterations, or reconstruction; and column (4) maintenance and repair work. Change orders should be included in the original category of construction. The example below shows that of the 75% construction work on detached single-family houses, 60% was in the form of new construction; 10% was for additions, alterations, or reconstruction; and 5% was for maintenance and repair work. Of the 25% construction work on attached single-family houses, 10% was for new construction; 10% was for additions, alterations, or reconstruction; and 5% was for maintenance and repair work.

Type of construction	code	Percent of construction work (1)	Categories of construction		
			New Construction (2)	Additions, alterations, or reconstruction (3)	Maintenance and repair work (4)
Single-family houses, detached	316	75%	60%	10%	5%
Single-family houses, attached	317	25%	10%	10%	5%
C. TOTAL value of construction work done in 2012 (Sum of columns 2 through 4 should equal 100% in column 1.)		100%	70%	20%	10%

If you worked on more than one type of building or structure in a multipurpose complex, report separately for each building or type of structure. However, if you worked on a building that had more than one purpose, i.e., office, residential, or commercial, classify this building by its major purpose.

If you worked on combined sewer-water-storm drain projects, report each separately if estimates can be made. If not, report the entire project under the major purpose.

If you were involved in concrete work, excavating or earthmoving work, report separately the type of buildings or structures for which the work was done.

NEW CONSTRUCTION – the original construction work done on a project including all finishing work on the original building or structure. Land development work on the site and demolition of existing structures are included in new construction.

ADDITIONS, ALTERATIONS, OR RECONSTRUCTION – construction work which adds to the value or useful life of an existing building or structure, or which adapts a building or structure to a new or different use. Included are "major replacements" of building systems such as the installation of a new roof or heating system and the resurfacing of streets or highways. This contrasts to the repair of a hole in a roof or the routine patching of highways and streets, which would be classified as maintenance and repair.

MAINTENANCE AND REPAIR WORK – incidental construction work which keeps a property in ordinary working condition. Excluded are trash and snow removal, lawn maintenance and landscaping, and cleaning and janitorial services.

Item 26A. OWNERSHIP OF CONSTRUCTION PROJECTS

Work on interstate highways should be reported as state-owned construction