| FIPS-E1R | CANA-E1R |
| --- | --- |

**Business-Employee Analytical Microdata Files:**

**Data Dictionary**

**Economic Analysis Division**

**and**

**Social Analysis and Modelling Division**

**2023**

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**Glossary of Terms**

Following are the description of acronyms that will be used in this document.

|  |  |
| --- | --- |
| **Acronym** | **Definition** |
| **BEAM** | Business-Employee Analytical Microdata |
| **BN** | Business Number |
| **BR** | Business Registry |
| **CCA** | Capital Cost Allowance |
| **CEEDD** | Canadian Employer-Employee Dynamics Database |
| **CRA** | Canada Revenue Agency |
| **DSD** | Diversity and Skills Database |
| **ESDC** | Employment and Social Development Canada |
| **FRDC** | Federal Research Data Center |
| **GIFI** | General Index of Financial Information |
| **IMDB** | Longitudinal Immigration Database |
| **IRCC** | Immigration, Refugees and Citizenship Canada |
| **KLEMS** | Capital, Labor, Energy, Materials, and Purchased services |
| **NALMF** | National Accounts Longitudinal Microdata File |
| **NPR** | Non-permanent resident |
| **NRF** | Non-permanent Resident File |
| **PNRF** | Integrated Permanent and Non-permanent Resident File |
| **PR** | Permanent resident |
| **R&D** | Research and Development |
| **RDC** | Research Data Center |
| **ROE** | Record of Employment |
| **SIN** | Social Insurance Number |
| **SR & ED** | Scientific Research and Experimental Development |
| **T1 PMF** | T1 Personal Master File |
| **T1BD** | T1 Business Declaration |
| **T1FD** | T1 Financial Declaration |
| **T1FF** | T1 Family File |
| **TEC** | Trade by Exporter Characteristics - Goods |
| **TIC** | Trade by Importer Characteristics - Goods |

# **Record Layout**

**Table A1** Record layout of incorporated business file, 2001 to 2019 – “BEAM\_incorporated\_yyyy”

*(in alphabetical order by Source: file)*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Variable Name** | **Description** | **Format** | **Source:** |
| 1 | AMORTIZATION\_INTANGIBLE\_ASSETS | Amortization (depreciation) of intangible assets | Num | T2 Schedule 1 – Net Income (Loss) for Income Tax Purposes – Line 106 |
| 2 | AMORTIZATION\_INTANGIBLE\_ASSETS\_D | ‘amortization\_intangible\_assets\_d’ has been derived by replacing negative ‘amortization\_intangible\_assets’ values to 0. | Num | Derived - T2 Schedule 1 |
| 3 | AMORTIZATION\_TANGIBLE\_ASSETS | Amortization (depreciation) of tangible assets | Num | T2 Schedule 1 – Net Income (Loss) for Income Tax Purposes – Line 104 |
| 4 | AMORTIZATION\_TANGIBLE\_ASSETS\_D | ‘amortization\_tangible\_assets\_d’ has been derived by replacing negative ‘amortization\_tangible\_assets’ values to 0. | Num | Derived - T2 Schedule 1 |
| 5 | BIRTHDATE | The date the individual started their first business | Num | Business Register |
| 6 | BUILDINGS | Value of buildings | Num | T2 Schedule 100 – Balance Sheet Information – Item 1680 |
| 7 | BUSINESSSTATUSCODE | Code for the current status of a business. | CH | Business Register |
| 8 | CAPITAL\_COST\_ALLOWANCE | Portion of capital cost permitted to deduct from income it earned | Num | T2 Schedule 1 - Line 127 |
| 9 | CCPC | Type of corporation at the end of the tax year | Num | T2 - Line 040 |
| 10 | CLOSING\_INVENTORY | Generic entry for inventory at end of period | Num | T2 Schedule 125 – Income Statement Information – Item 8500 |
| 11 | COUNTRYOFCONTROL\_NALMF | Code for the country of residence | CH | Derived - AFTS / Business Register |
| 12 | ENTID\_SYN | A unique identifier for the enterprise derived from the BR | CH | Business Register |
| 13 | ENTMULTIACTIVITYFLAG | Indicator if there is more than one activity operating under the enterprise | Num | Business Register |
| 14 | ENTMULTIESTABLISHMENTFLAG | Indicator if the enterprise has more than one establishment operating under it | Num | Business Register |
| 15 | ENTMULTILOCATIONFLAG | Indicator if the enterprise has more than one location under it | Num | Business Register |
| 16 | ENTMULTIPROVINCEFLAG | Indicator of there is more than one province or territory under the enterprise | Num | Business Register |
| 17 | FARM\_NET\_INCOME | Net farm income | Num | T2 Schedule 125 – Income Statement Information – Item 9899 |
| 18 | FARM\_TOTAL\_EXPENSES | Total farming expenses | Num | T2 Schedule 125 – Income Statement Information – Item 9898 |
| 19 | FARM\_TOTAL\_EXPENSES\_D | ‘farm\_total\_expenses\_d’ has been derived by replacing negative ‘farm\_total\_expenses’ values to 0. | Num | Derived - T2 Schedule 125 |
| 20 | FARM\_TOTAL\_REVENUE | Total farming revenue | Num | T2 Schedule 125 – Income Statement Information – Item 9659 |
| 21 | GROSS\_OUTPUT | total\_revenue + farm\_total\_revenue | Num | Derived - T2 Schedule 125 |
| 22 | GROSS\_PROFITS | Gross profits or loss | Num | T2 Schedule 125 – Income Statement Information – Item 8519 |
| 23 | INCORPORATIONDATE | Date the business was incorporated | Num | Business Register |
| 24 | INT\_INPUTS\_AMORT | gross\_output - value\_added\_amort (Set to missing if any sub-component is missing) | Num | Derived |
| 25 | INT\_INPUTS\_CCA | gross\_output - value\_added\_cca (Set to missing if any sub-component is missing) | Num | Derived |
| 26 | INVESTMENT\_BLDG | Net investment of buildings | Num | Derived - T2 Schedule 8 |
| 27 | INVESTMENT\_INTANGIBLE | Net Investment of intangible assets | Num | Derived - T2 Schedule 8 |
| 28 | INVESTMENT\_ME | Net investment of machinery & equipment | Num | Derived - T2 Schedule 8 |
| 29 | INVESTMENT\_NOCLASS | Net investment of other tangible assets | Num | Derived - T2 Schedule 8 |
| 30 | INVESTMENT\_UNKNOWN | Net investment of unknown-type assets | Num | Derived - T2 Schedule 8 |
| 31 | LAND | Value of land | Num | T2 Schedule 100 – Balance Sheet Information – Item 1600 |
| 32 | LEGALTYPECODE | Classification for the legal type of the business | CH | Business Register |
| 33 | LP\_GO | gross\_output/PD7\_AvgEmp\_12 | Num | Derived |
| 34 | LP\_VA\_AMORT | value\_added\_amort/PD7\_AvgEmp\_12 | Num | Derived |
| 35 | LP\_VA\_CCA | value\_added\_cca/PD7\_AvgEmp\_12 | Num | Derived |
| 36 | MACHINERY\_AND\_EQUIPMENT | Value of machinery & equipment | Num | T2 Schedule 100 – Balance Sheet Information – Item 1740 |
| 37 | NAICS2 | North American Classification System (NAICS) code for business (cross-sectional) | CH | Business Register |
| 38 | NAICS2\_DOMINANT | Most frequent non-missing NAICS that appears for the enterprise's panel (longitudinal) | CH | Derived - Business Register |
| 39 | NBBN\_FILEDPD7 | Number of BNs that filed a PD7 within the enterprise | Num | Derived |
| 40 | NBBN\_FILEDT2 | Number of BNs that filed a T2 within the enterprise | Num | Derived |
| 41 | NBBN\_FILEDT4 | Number of BNs that filed a T4 within the enterprise | Num | Derived |
| 42 | NET\_INCOME\_AFTER\_TAXEXTRAITEMS | Net income after taxes and extraordinary items | Num | T2 Schedule 125 – Income Statement Information – Item 9999 |
| 43 | NET\_INCOME\_BEFOR\_TAXEXTRAITEMS | Net income/loss before taxes and extraordinary items | Num | T2 Schedule 125 – Income Statement Information – Item 9898 |
| 44 | NONPROFITCODE | Code indicating non-profit status | Num | Business Register |
| 45 | OPADDRESSPROVINCE | The alphabetic code for the province or territory where the business is located | CH | Business Register |
| 46 | OPENING\_INVENTORY | Generic entry for inventory at start of period | Num | T2 Schedule 125 – Income Statement Information – Item 8300 |
| 47 | PD7\_AVGEMP\_12 | Average employees reported from PD7s. | Num | PD7 |
| 48 | PD7\_AVGEMP\_NONZERO | Average employees reported from PD7s excluding zero-reporting months. | Num | PD7 |
| 49 | PURCHASES\_COST\_OF\_MATERIALS | Purchases/costs of materials | Num | T2 Schedule 125 – Income Statement Information – Item 8320 |
| 50 | SALES\_GOODS\_AND\_SERVICES | Total sales of goods and services | Num | T2 Schedule 125 – Income Statement Information – Item 8089 |
| 51 | SALES\_GOODS\_AND\_SERVICES\_D | ‘sales\_goods\_and\_services\_d’ has been derived by replacing negative ‘sales\_goods\_and\_services’ values to 0. | Num | Derived - T2 Schedule 125 |
| 52 | SRED\_CARRIED\_BACK\_1YEAR | SR&ED credit carried from previous tax year | Num | T2 Schedule 31 – Investment Tax Credit – Corporations – Line 911 |
| 53 | SRED\_CARRIED\_BACK\_2YEARS | SR&ED credit carried from 2nd previous tax year | Num | T2 Schedule 31 – Investment Tax Credit – Corporations – Line 912 |
| 54 | SRED\_CARRIED\_BACK\_3YEARS | SR&ED credit carried from 3rd previous tax year | Num | T2 Schedule 31 – Investment Tax Credit – Corporations – Line 913 |
| 55 | SRED\_DEDUCTED\_PARTI | Amount of SR&ED credit deducted from Part I tax | Num | T2 Schedule 31 – Investment Tax Credit – Corporations – Line 560 |
| 56 | SRED\_EXPENDITURES | Expenditures qualifying for the SR&ED expenditure claim | Num | T2 Schedule 31 – Investment Tax Credit – Corporations – Line 380 |
| 57 | SRED\_FROM\_PARTNERSHIP | Amount of SR&ED credit allocated from a partnership | Num | T2 Schedule 31 – Investment Tax Credit – Corporations – Line 550 |
| 58 | SRED\_ITC\_CAPITAL\_AT\_20PERCENT | Value of capital expenditures contributing to SR&ED ITCs earned at 20% rate | Num | T2 Schedule 31 – Investment Tax Credit – Corporations – Line 450 |
| 59 | SRED\_ITC\_CAPITAL\_AT\_35PERCENT | Value of capital expenditures contributing to SR&ED ITCs earned at 35% rate | Num | T2 Schedule 31 – Investment Tax Credit – Corporations – Line 440 |
| 60 | SRED\_ITC\_CURRENT\_AT\_20PERCENT | Value of current expenditures contributing to SR&ED ITCs earned at 20% rate | Num | T2 Schedule 31 – Investment Tax Credit – Corporations – Line 430 |
| 61 | SRED\_ITC\_CURRENT\_AT\_35PERCENT | Value of current expenditures contributing to SR&ED ITCs earned at 35% rate | Num | T2 Schedule 31 – Investment Tax Credit – Corporations – Line 420 |
| 62 | SRED\_ITC\_EARNED | SR&ED Investment Tax Credits (ITC) earned in year | Num | T2 Schedule 31 – Investment Tax Credit – Corporations – Line 540 |
| 63 | SRED\_REFUNDED | Value of any refunded credit claimed on SR&ED expenditures | Num | T2 Schedule 31 – Investment Tax Credit – Corporations – Line 610 |
| 64 | T4\_PAYROLL | Total payroll for the enterprise | Num | Derived - T4 |
| 65 | T4\_NBEMPLOYEE | Total T4 employees in the enterprise | Num | Derived - T4 |
| 66 | TOT\_ACUM\_AMORT\_INTANG\_ASSETS | Total accumulated amortization of intangible capital assets | Num | T2 Schedule 100 – Balance Sheet Information – Item 2179 |
| 67 | TOT\_ACUM\_AMORT\_TANGIBLE\_ASSETS | Total accumulated amortization of tangible capital assets | Num | T2 Schedule 100 – Balance Sheet Information – Item 2009 |
| 68 | TOTAL\_ASSETS | Total of all current, capital, long-term assets, and assets held in trust | Num | T2 Schedule 100 – Balance Sheet Information – Item 2599 |
| 69 | TOTAL\_ASSETS\_D | ‘total\_assets\_d’ has been derived by replacing negative ‘total\_assets’ values to 0. | Num | Derived - T2 Schedule 100 |
| 70 | TOTAL\_COST\_OF\_SALES | Total cost of sales | Num | T2 Schedule 125 – Income Statement Information – Item 8518 |
| 71 | TOTAL\_COST\_OF\_SALES\_D | ‘total\_cost\_of\_sales\_d’ has been derived by replacing negative ‘total\_cost\_of\_sales’ values to 0. | Num | Derived - T2 Schedule 125 |
| 72 | TOTAL\_CURRENT\_ASSETS | Total current assets | Num | T2 Schedule 100 – Balance Sheet Information – Item 1599 |
| 73 | TOTAL\_CURRENT\_ASSETS\_D | ‘total\_current\_assets\_d’ has been derived by replacing negative ‘total\_current\_assets’ values to 0. | Num | Derived - T2 Schedule 100 |
| 74 | TOTAL\_CURRENT\_LIABILITIES | Total current liabilities | Num | T2 Schedule 100 – Balance Sheet Information – Item 3139 |
| 75 | TOTAL\_CURRENT\_LIABILITIES\_D | ‘total\_current\_liabilities\_d’ has been derived by replacing negative ‘total\_current\_liabilities’ values to 0. | Num | Derived - T2 Schedule 100 |
| 76 | TOTAL\_EXPENSES | Non-farm total expenses | Num | T2 Schedule 125 – Income Statement Information – Item 9368 |
| 77 | TOTAL\_EXPENSES\_D | ‘total\_expenses\_d’ has been derived by replacing negative ‘total\_expenses’ values to 0. | Num | Derived - T2 Schedule 125 |
| 78 | TOTAL\_INTANGIBLE\_ASSETS | Total intangible capital assets | Num | T2 Schedule 100 – Balance Sheet Information – Item 2178 |
| 79 | TOTAL\_LIABILITIES | Total of all current and long-term liabilities | Num | T2 Schedule 100 – Balance Sheet Information – Item 3499 |
| 80 | TOTAL\_LIABILITIES\_D | ‘total\_liabilities\_d has been derived by replacing negative ‘total\_liabilities’ values to 0. | Num | Derived - T2 Schedule 100 |
| 81 | TOTAL\_OPERATING\_EXPENSES | Total operating expenses | Num | T2 Schedule 125 – Income Statement Information – Item 9367 |
| 82 | TOTAL\_OPERATING\_EXPENSES\_D | ‘total\_operating\_expenses\_d’ has been derived by replacing negative ‘total\_operating\_expenses’ values to 0. | Num | Derived - T2 Schedule 125 |
| 83 | TOTAL\_REVENUE | Non-farm total revenue | Num | T2 Schedule 125 – Income Statement Information – Item 8299 |
| 84 | TOTAL\_SHAREHOLDER\_EQUITY | Sum of all shareholder equity amounts | Num | T2 Schedule 100 – Balance Sheet Information – Item 3620 |
| 85 | TOTAL\_TANGIBLE\_ASSETS | Total tangible capital asset | Num | T2 Schedule 100 – Balance Sheet Information – Item 2008 |
| 86 | TOTAL\_TANGIBLE\_NET\_INVESTMENT | investment\_BLDG + investment\_ME + investment\_NOCLASS + investment\_JUNK | Num | Derived - T2 Schedule 8 |
| 87 | VALUE\_ADDED\_AMORT | net\_income\_befor\_taxextraitems + T4\_Payroll + amoritization\_tangible\_assets | Num | Derived |
| 88 | VALUE\_ADDED\_CCA | net\_income\_befor\_taxextraitems + T4\_Payroll + capital\_cost\_allowance | Num | Derived |
| ***Trade by Exporter Characteristics: Goods (TEC)*** | | | | |
| 89 | FIRST\_EXPORT\_COUNTRY\_VALUE | Export value of the enterprises’ highest destination country | Num | Derived - TEC |
| 90 | FIRST\_EXPORT\_PRODUCT\_VALUE | Export value of the enterprises’ highest 2-digit HS product code | Num | Derived - TEC |
| 91 | LIST\_OF\_EXPORT\_COUNTRIES | Ranked ISO code list of destination countries from largest export value to lowest export value | CH | Derived - TEC |
| 92 | LIST\_OF\_EXPORT\_PRODUCTS | Ranked 2-digit HS code list of products from largest export value to lowest export value | CH | Derived - TEC |
| 93 | SECOND\_EXPORT\_COUNTRY\_VALUE | Export value of the enterprises’ second highest destination country | Num | Derived - TEC |
| 94 | SECOND\_EXPORT\_PRODUCT\_VALUE | Export value of the enterprises’ second highest 2-digit HS product code | Num | Derived - TEC |
| 95 | THIRD\_EXPORT\_COUNTRY\_VALUE | Export value of the enterprises’ third highest destination country | Num | Derived - TEC |
| 96 | THIRD\_EXPORT\_PRODUCT\_VALUE | Export value of the enterprises’ third highest 2-digit HS product code | Num | Derived - TEC |
| 97 | TOTAL\_EXPORTS | Total export value for the enterprise | Num | TEC |
| ***Trade by Importer Characteristics: Goods (TIC)*** | | | | |
| 98 | FIRST\_IMPORT\_COUNTRY\_VALUE | Import value of the enterprises’ highest arrival country | Num | Derived - TIC |
| 99 | FIRST\_IMPORT\_PRODUCT\_VALUE | Import value of the enterprises’ highest 2-digit HS product code | Num | Derived - TIC |
| 100 | LIST\_OF\_IMPORT\_COUNTRIES | Ranked ISO code list of arrival countries from largest import value to lowest import value | CH | Derived - TIC |
| 101 | LIST\_OF\_IMPORT\_PRODUCTS | Ranked 2-digit HS code list of products from largest import value to lowest import value | CH | Derived - TIC |
| 102 | SECOND\_IMPORT\_COUNTRY\_VALUE | Import value of the enterprises’ second highest arrival country | Num | Derived - TIC |
| 103 | SECOND\_IMPORT\_PRODUCT\_VALUE | Import value of the enterprises’ second highest 2-digit HS product code | Num | Derived - TIC |
| 104 | THIRD\_IMPORT\_COUNTRY\_VALUE | Import value of the enterprises’ third highest arrival country | Num | Derived - TIC |
| 105 | THIRD\_IMPORT\_PRODUCT\_VALUE | Import value of the enterprises’ third highest 2-digit HS product code | Num | Derived - TIC |
| 106 | TOTAL\_IMPORTS | Total import value for the enterprise | Num | TIC |
| ***Scientific Research and Experimental Development Expenditures (Schedule 32: Form T661)*** | | | | |
| 107 | L0340\_0 | Arm's length contracts | Num | T2 Schedule 32: Form T661 - Item 340 |
| 108 | L0345\_0 | Non-arm's length contracts | Num | T2 Schedule 32: Form T661 - Item 345 |
| 109 | L0370\_0 | Third-party payments | Num | T2 Schedule 32: Form T661 - Item 370 |
| 110 | L0380\_0 | Total current SR&ED expenditures | Num | T2 Schedule 32: Form T661 - Item 380 |
| 111 | L0390\_0 | Capital expenditures | Num | T2 Schedule 32: Form T661 - Item 390 |
| 112 | L0430\_0 | Government and non-government assistance for expenditures | Num | T2 Schedule 32: Form T661 - Item 430 |
| 113 | L0432\_0 | Non-government assistance for expenditures | Num | T2 Schedule 32: Form T661 - Item 432 |
| 114 | L0502\_0 | Prescribed proxy amount | Num | T2 Schedule 32: Form T661 - Item 502 |
| 115 | L0504\_0 | Capital expenditures on shared-use-equipment | Num | T2 Schedule 32: Form T661 - Item 504 |
| 116 | L0517\_0 | Non-government assistance and contract payments of current expenditures | Num | T2 Schedule 32: Form T661 - Item 517 |
| 117 | L0518\_0 | Non-government assistance and contract payments of capital expenditures | Num | T2 Schedule 32: Form T661 - Item 518 |
| 118 | L0534\_0 | Government and non-government assistance, and contract payments of current expenditures | Num | T2 Schedule 32: Form T661 - Item 534 |
| 119 | L0536\_0 | Government and non-government assistance, and contract payments of capital expenditures | Num | T2 Schedule 32: Form T661 - Item 536 |
| 120 | RD\_INHOUSE | RD\_inv - RD\_purchase - RD\_thirdparty (Set to missing if any sub-component is missing) | Num | Derived - T2 Schedule 32: Form T661 |
| 121 | RD\_INV | abs(L0380\_0) + (55/65)\*abs(L0502\_0) + abs(L0390\_0) + abs(L0504\_0) - RD\_out (Set to missing if any sub-component is missing) | Num | Derived - T2 Schedule 32: Form T661 |
| 122 | RD\_OUT | abs(L0534\_0) + abs(L0536\_0) - abs(L0430\_0) if year<2008, abs(L0517\_0) + abs(L0518\_0) - abs(L0432\_0) if year>=2008. (Set to missing if any sub-component is missing) | Num | Derived - T2 Schedule 32: Form T661 |
| 123 | RD\_PURCHASE | abs(L0340\_0) + abs(L0345\_0) | Num | Derived - T2 Schedule 32: Form T661 |
| 124 | RD\_THIRDPARTY | abs(L0370\_0) | Num | Derived - T2 Schedule 32: Form T661 |
| ***Capital, Labour, Energy, Materials, Services (KLEMS)*** | | | | |
| 125 | IFPA | Price Index of Gross Domestic Product , Chained (2012) Dollars | Num | Derived - KLEMS |
| 126 | IFPK | Price Index of Capital Services , Chained (2012) Dollars | Num | Derived - KLEMS |
| 127 | IFPL | Price Index of Labor Input , Chained (2012) Dollars | Num | Derived - KLEMS |
| 128 | IFPV | Price Index of Gross Output, Chained (2012) Dollars | Num | Derived - KLEMS |
| ***DSD-ownership and employees diversity: these variables are available for both incorporated and unincorporated business files*** | | | | |
| 1 | BO\_DOMINANT\_SEX | Ownership by gender | Num | Derived – T1PMF and T2 Schedule 50 |
| 2 | BO\_DOMINANT\_IMMI | Ownership by immigrant status | Num | Derived – IMDB and T2 Schedule 50 |
| 3 | BO\_DOMINANT\_BUSEXP | Ownership by previous business experience |  | Derived – T1BD and T2 Schedule 50 |
| 4 | BO\_DOMINANT\_LMEXP | Ownership by previous labor market experience |  | Derived – T1BD and T2 Schedule 50 |
| 5 | BO\_S\_AGE\_LT29 | Percentage of owners aged 29 years or younger (%) | Num | Derived – T1PMF and T2 Schedule 50 |
| 6 | BO\_S\_AGE\_30TO49 | Percentage of owners aged between 30 and 49 years (%) | Num | Derived – T1PMF and T2 Schedule 50 |
| 7 | BO\_S\_AGE\_50TO64 | Percentage of owners aged between 50 and 64 years (%) | Num | Derived – T1PMF and T2 Schedule 50 |
| 8 | BO\_S\_AGE\_65PLUS | Percentage of owners aged 65 years or older (%) | Num | Derived – T1PMF and T2 Schedule 50 |
| 9 | BO\_AGE\_MEAN | Average age across all owners | Num | Derived – T1PMF and T2 Schedule 50 |
| 10 | EMP\_AGE\_MEAN | Average age of all T4 employees | Num | Derived – T1PMF, T4 and NALMF |
| 11 | S\_AGE\_LT25 | Percentage of employees younger than 25 years (%) | Num | Derived – T1PMF, T4 and NALMF |
| 12 | S\_AGE\_25TO54 | Percentage of employees aged between 25 and 54 (%) | Num | Derived – T1PMF, T4 and NALMF |
| 13 | S\_AGE\_55PLUS | Percentage of employees aged 55 or older (%) | Num | Derived – T1PMF, T4 and NALMF |
| 14 | S\_FEM | Percentage of female employees (%) | Num | Derived – T1PMF, T4 and NALMF |
| 15 | S\_IMM | Percentage of immigrant employees (%) | Num | Derived – IMDB, T4 and NALMF |
| 16 | S\_LMEXP | Percentage of employees that had previously employed in the same 2-digit NAICS industries (%) | Num | Derived – T4 and NALMF |

**Table A2** Record layout of unincorporated business file, 2005 to 2019 – “BEAM\_unincorporated\_yyyy”

*(in alphabetical order by Source: file)*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Variable Name | Description | Format | Source: |
| 1 | BUSINESS\_PROVINCE | Provincial Code, assigned at CRA, for the business to which the T1 Financial Declaration pertains (2-digit) | CH | T1BD |
| 2 | DERIVED\_NAICS2 | Derived NAICS code if NAICS is missing (2-digit) | CH | T1BD |
| 3 | EMPL\_T1BN9\_IMPUTE | Imputed employment at enterprise level weighted by the share of reported total wages in T1BD to T4 payroll | Num | Derived - T1BD and T4 |
| 4 | EMPL\_BN9 | Employment at enterprise level | Num | Derived - T1BD and T4 |
| 5 | PAYROLL\_BN9 | T4 payroll at enterprise level | Num | T1BD |
| 6 | PD7\_AVGEMP\_12 | Average employees reported from PD7s. | Num | Derived - PD7 |
| 7 | PD7\_AVGEMP\_NONZERO | Average employees reported from PD7s excluding zero-reporting months. | Num | Derived - PD7 |
| 8 | ENTID\_SYN | Synthetic enterprise ID | CH | T1BD |
| 9 | L8299 | Total revenue (non-farming) | Num | T1BD |
| 10 | L8300 | Opening inventory | Num | T1BD |
| 11 | L8320 | Cost of materials | Num | T1BD |
| 12 | L8500 | Closing inventory | Num | T1BD |
| 13 | L8518 | Cost of Goods Sold: the direct expenses claimed against net sales to determine gross profit | Num | T1BD |
| 14 | L8519 | Gross profits or loss | Num | T1BD |
| 15 | L9368 | Total expenses | Num | T1BD |
| 16 | L9369 | Net income before adjustment: the profits resulting from the normal operations of the business before income taxes, extraordinary items and other income not related to the normal operations | Num | T1BD |
| 17 | L9659 | Total farm revenue | Num | T1BD |
| 18 | L9898 | Total farm expenses | Num | T1BD |
| 19 | L9899 | Net farm income before adjustment | Num | T1BD |
| 20 | L9944 | Net farming income after adjustment | Num | T1BD |
| 21 | L9946 | Net Income After Adjustment Amount is the profit resulting from operation of the business after income taxes, extraordinary items and other income not related to normal operations has been accounted into net income. | Num | T1BD |
| 22 | ORGANIZATION | Indicator if a business is a Partnership or Sole Proprietorship | Char | T1BD |

**Table A3** Record layout of T1 Personal Master File, individual level – “T1PMF\_yyyy”

*(in alphabetical order)*

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Variable Name** | **Description** | **Source:** |
| 1 | BUS\_INC\_GROSS | gross business income | T1 - Line 13499 |
| 2 | BUS\_INC\_NET | net business income | T1 - Line 13500 |
| 3 | CASENUM2021 | Unique 15-digit identifier for individuals | Individual ID from processing |
| 4 | COMMISSION\_INC\_GROSS | gross commission income | T1 - Line 13899 |
| 5 | COMMISSION\_INC\_NET | net commission income | T1 - Line 13900 |
| 6 | CPP\_QPP\_BEN | CPP/QPP benefits | T1 - Line 11400 |
| 7 | DIVND\_INC | Taxable amount of dividends received from taxable Canadian companies | T1 - Line 12000 |
| 8 | FARM\_INC\_GROSS | gross farming income | T1 - Line 14099 |
| 9 | FARM\_INC\_NET | net farming income | T1 - Line 14100 |
| 10 | FISH\_INC\_GROSS | gross fishing income | T1 - Line 14299 |
| 11 | FISH\_INC\_NET | net fishing income | T1 - Line 14300 |
| 12 | INVEST\_INC | Interest and Other investment income | T1 - Line 12100 |
| 13 | MARST | Marital status | T1 Ident File |
| 14 | OTHER\_EMPT\_INC | Other employment income; incl. tips, gratuities or director's fees not reported on a T4 slip | T1 - Line 10400 |
| 15 | PROF\_INC\_GROSS | gross professional income | T1 - Line 13699 |
| 16 | PROF\_INC\_NET | net professional income | T1 - Line 13700 |
| 17 | PROV\_OF\_RES | Province or territory of residence on December 31st of the tax year | T1 Ident File |
| 18 | RENT\_INC\_GROSS | gross rental income | T1 - Line 12599 |
| 19 | RENT\_INC\_NET | net rental income | T1 - Line 12600 |
| 20 | RRSP\_CONTRIBUTION | Amount an individual contributes to a Registered Retirement Savings Plan | T1 - Line 24500 – Schedule 7 |
| 21 | RRSP\_DEDUCTION | Amount that an RRSP contribution could be used for tax deduction | T1 - Line 20800 |
| 22 | T1\_AGE\_RECORDED | Age of individuals | Derived from T1 |
| 23 | T1\_DEATH\_YEAR\_RECORDED | Year of death | Derived from T1 |
| 24 | T1\_EMPE\_PADJ\_AMT | Employee’s pension adjustment for the registered pension plan or deferred profit sharing plan | T1 - Line 20600 |
| 25 | T1\_SEX\_RECORDED | Gender of individual | T1 - Processing variable from CRA |
| 26 | T1\_T4EARN | Total employment income, calculated from the T1 PMF | T1 - Line 10100 |
| 27 | T1\_UIEARN | Amount of Employment Insurance income received, calculated from the T1 PMF | T1 - Line 11900 |
| 28 | T1\_UNION\_DUES | Union dues paid | T1 - Line 21200 |
| 29 | T2OWNER\_FLAG | flag indicator if an individual is listed as a shareholder of a private corporation | Derived from T1 and T2Sch50 |
| 30 | T4RSP\_INC | Amount of income derived from RRSP withdrawals | T1 - Line 12900 |
| 31 | TOT\_INC\_CALC | Total income before tax, calculated as the sum of many income components | T1 - Line 15000 |
| 32 | TOT\_INC\_DEDN\_CALC | Total income deductions, deducted from total income before tax to obtain taxable income | T1 - Line 23300 |
| 33 | TOT\_TAX\_CALC | Total tax assessed; includes net federal tax, net provincial tax and all federal and provincial penalties | T1 - Line 43500 |
| 34 | TUITION | Tuition fees claimed by individual | T1 - Line 32000 - Schedule 11 |
| 35 | YEAR | Calendar year | Flag for processing |

Note: line number based on 2019 T1 form.

**Table A4** Record layout of Edited T4 ROE, job level – “EdT4ROE\_yyyy”

*(in alphabetical order)*

|  |  |  |  |
| --- | --- | --- | --- |
|  | Variable | Description | Source: |
| 1 | BLOWUPRATE | Adjustment factor for total layoffs applied to account for a small portion of separation records in the ROE file not matched to any job record in the T4 | Derived from processing |
| 2 | CASENUM2021 | Unique 15-digit identifier for individuals in the LWF created in the data process | Key individual ID from processing |
| 3 | CPPDED | Amount a paid employee contributes to their Canada Pension Plan (CPP) through paid employment | T4 |
| 4 | EMPT\_PROV | Province of employment | T4 |
| 5 | ENTID\_SYN | Unique identifier for business enterprises | NALMF |
| 6 | FIRST\_MONTH\_WORKED | An individual’s first month of work for the given employer, derived from the Record of Employment | Derived from ROE |
| 7 | FIRST\_YEAR\_WORKED | An individual’s first year of work for the given employer, derived from the Record of Employment | Derived from ROE |
| 8 | FISHING\_IDENTIFIER | Identifies whether this record represents regular employment or fishing | ROE |
| 9 | LAST\_MONTH\_WORKED | An individual’s last month of work for the given employer, derived from the Record of Employment | Derived from ROE |
| 10 | LAST\_YEAR\_WORKED | An individual’s last year of work for the given employer, derived from the Record of Employment | Derived from ROE |
| 11 | MULTIROE | Binary variable indicating a person has more than one separation from the same employer in a given year | Derived from processing |
| 12 | NAICS\_SCAN | Industry code derived from SAMD | Derived from processing |
| 13 | PERM\_REASON\_1\_INCLCLX | Binary variable indicating a permanent separation from a business enterprise for ROE reason 1 | Derived from processing |
| 14 | QPPDED | Amount that a paid employee contributes to their Quebec Pension Plan (QPP) through paid employment | T4 |
| 15 | REASON | Reason (derived) for the separation recorded on the Record of Employment | Derived from ROE |
| 16 | T4\_TAXDED | Income tax deducted | T4 |
| 17 | T4\_UNION\_DUES | Union dues paid | T4 |
| 18 | T4EARN | Employment income before deductions | T4 |
| 19 | TEMP\_REASON\_1\_INCLCLX | Count of temporary separations from a business enterprise for ROE reason1 | Derived from processing |
| 20 | UIPREM | Amount of employment insurance (EI) premiums deducted | T4 |
| 21 | YEAR | Calendar year | Flag from processing |

**Table A5** Record layout of IMDB unique linkage key file – “IMDB2020\_Casenum\_CohortID\_unique”

|  |  |  |
| --- | --- | --- |
|  | **Variable name** | **Description** |
| 1 | IMDB\_ID | * A merging key used to join the IMDB person to the randomized individual identifier Casenum2021 in BEAM * One IMDB\_ID corresponds to a unique Casenum2021 and vice versa. |
| 2 | Casenum2021 | * A randomized person identifier in BEAM |

**Table A6** Record layout of permanent resident file between 1980 and 2020 in IMDB - “PNRF\_1980\_2020”

*(in alphabetical order)*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Name | Type | Length | Label |
| 1 | BIRTH\_MONTH | Num | 8 | Month of birth |
| 2 | BIRTH\_YEAR | Num | 8 | Year of birth |
| 3 | CASE\_ID | CH | 10 | Case identification |
| 4 | CITIZEN\_MONTH | Num | 8 | Citizenship month |
| 5 | CITIZEN\_YEAR | Num | 8 | Citizenship year |
| 6 | COUNTRY\_BIRTH | CH | 5 | Country of birth |
| 7 | COUNTRY\_CITIZENSHIP | CH | 5 | Country of citizenship |
| 8 | COUNTRY\_RESIDENCE | CH | 5 | Country of last residence |
| 9 | CSQ\_IND | Num | 8 | Immigrants selected by Quebec |
| 10 | DEATH\_INDICATOR | Num | 8 | Death indicator |
| 11 | DEATH\_MONTH | Num | 8 | Month of death |
| 12 | DEATH\_YEAR | Num | 8 | Year of death |
| 13 | DESTINATION\_CD | CH | 4 | Destination census division - 2016 |
| 14 | DESTINATION\_CMA | CH | 5 | Destination census metropolitan area – 2016 |
| 15 | DESTINATION\_CSD | CH | 7 | Destination census subdivision - 2016 |
| 16 | DESTINATION\_ER | CH | 4 | Destination economic region - 2016 |
| 17 | DESTINATION\_PROVINCE | CH | 2 | Destination province – 2016 |
| 18 | EDUCATION\_DERIVED | Num | 8 | Education qualification - Derived from Express Entry |
| 19 | EDUCATION\_IMPUTATION\_IND | Num | 8 | Education imputation indicator |
| 20 | EDUCATION\_QUALIFICATION | Num | 8 | Education qualifications |
| 21 | ENGLISH\_IND | Num | 8 | English speaking immigrant indicator from 2019 onward |
| 22 | ENGLISH\_IND\_PRIOR2019 | Num | 8 | English speaking immigrant indicator prior to 2019 |
| 23 | EXPRESS\_ENTRY\_IND | Num | 8 | Express entry indicator |
| 24 | FAMILY\_STATUS | Num | 8 | Family status |
| 25 | FAMILY\_STATUS\_ROLLUP | Num | 8 | Family status rollup |
| 26 | FIRST\_EFFECTIVE\_MONTH | Num | 8 | First NPR permit effective month |
| 27 | FIRST\_EFFECTIVE\_YEAR | Num | 8 | First NPR permit effective year |
| 28 | FIRST\_TAX\_YEAR | Num | 8 | First tax year |
| 29 | FRENCH\_IND | Num | 8 | French speaking immigrant indicator from 2019 onward |
| 30 | FRENCH\_IND\_PRIOR2019 | Num | 8 | French speaking immigrant indicator prior to 2019 |
| 31 | GENDER | Num | 8 | Gender |
| 32 | IMDB\_ID | CH | 10 | Unique person identifier |
| 33 | IMMIGRATION\_CATEGORY | Num | 8 | Immigration category |
| 34 | IMMIGRATION\_CATEGORY\_CENSUS | CH | 5 | Census Immigration category |
| 35 | LANDING\_AGE | Num | 8 | Age at landing |
| 36 | LANDING\_AGE\_6\_GROUPS | Num | 8 | Age - 6 landing age groups |
| 37 | LANDING\_AGE\_9\_GROUPS | Num | 8 | Age - 9 landing age groups |
| 38 | LANDING\_MONTH | Num | 8 | Landing month |
| 39 | LANDING\_YEAR | Num | 8 | Landing year |
| 40 | LAST\_TAX\_YEAR | Num | 8 | Last tax year |
| 41 | LAST\_VALID\_MONTH | Num | 8 | Last NPR valid month |
| 42 | LAST\_VALID\_YEAR | Num | 8 | Last NPR valid year |
| 43 | LEVEL\_OF\_EDUCATION | Num | 8 | Level of education |
| 44 | MARITAL\_STATUS | Num | 8 | Marital status |
| 45 | MARITAL\_STATUS\_ROLLUP | Num | 8 | Marital status rollup |
| 46 | MOTHER\_TONGUE | Num | 8 | Mother tongue |
| 47 | NOC2\_CD11 | CH | 2 | NOC 2 (2011) - intended occupation |
| 48 | NOC3\_CD11 | CH | 3 | NOC 3 (2011) - intended occupation |
| 49 | NOC4\_CD11 | CH | 4 | NOC 4 (2011) - intended occupation |
| 50 | NOC5\_CD11 | CH | 5 | NOC 5 (2011) - intended occupation |
| 51 | NUMBER\_ALL\_PERMITS | Num | 8 | Total number of NPR permits |
| 52 | NUMBER\_OTHER\_PERMITS | Num | 8 | Number of other permits |
| 53 | NUMBER\_REFUGEE\_CLAIMS | Num | 8 | Number of refugee claims |
| 54 | NUMBER\_STUDY\_PERMITS | Num | 8 | Number of study permits |
| 55 | NUMBER\_WORK\_PERMITS | Num | 8 | Number of work permits |
| 56 | OCCUPATION\_CD | CH | 7 | Intended occupation |
| 57 | OFFICIAL\_LANGUAGE | Num | 8 | Knowledge of official language |
| 58 | PREFILER\_IND | Num | 8 | Pre-landing tax filer indicator |
| 59 | SKILL\_LEVEL\_CD11 | CH | 2 | Skill level (2011) - intended occupation |
| 60 | SPECIAL\_PROGRAM | Num | 8 | Special immigration program |
| 61 | SYRIAN\_RRW | Num | 8 | Syrian refugee resettlement waves |
| 62 | WORLD\_AREA\_BIRTH | Num | 8 | World area - country of birth |
| 63 | YEARS\_OF\_SCHOOLING | Num | 8 | Years of schooling |

**Table A7** Record layout of non-permanent resident person file between 1980 and 2020 in IMDB - “NRF\_PERSON\_1980\_2020”

*(in alphabetical order)*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Name | Type | Length | Description |
| 1 | BIRTH\_MONTH | Num | 8 | Month of birth |
| 2 | BIRTH\_YEAR | Num | 8 | Year of birth |
| 3 | COUNTRY\_BIRTH | CH | 5 | Country of birth |
| 4 | FIRST\_EFFECTIVE\_MONTH | Num | 8 | First effective month |
| 5 | FIRST\_EFFECTIVE\_YEAR | Num | 8 | First effective year |
| 6 | FIRST\_TAX\_YEAR | Num | 8 | First tax year |
| 7 | GENDER | Num | 8 | Gender |
| 8 | IMDB\_ID | CH | 10 | Unique person identifier |
| 9 | LANDING\_MONTH | Num | 8 | Landing month |
| 10 | LANDING\_YEAR | Num | 8 | Landing year |
| 11 | LAST\_EFFECTIVE\_MONTH | Num | 8 | Last effective month |
| 12 | LAST\_EFFECTIVE\_YEAR | Num | 8 | Last effective year |
| 13 | LAST\_TAX\_YEAR | Num | 8 | Last tax year |
| 14 | LAST\_VALID\_MONTH | Num | 8 | Last valid month |
| 15 | LAST\_VALID\_YEAR | Num | 8 | Last valid year |
| 16 | NUMBER\_ALL\_PERMITS | Num | 8 | Number of all permits |
| 17 | NUMBER\_OTHER\_PERMITS | Num | 8 | Number of other permits |
| 18 | NUMBER\_REFUGEE\_CLAIMS | Num | 8 | Number of refugee claims |
| 19 | NUMBER\_STUDY\_PERMITS | Num | 8 | Number of study permits |
| 20 | NUMBER\_WORK\_PERMITS | Num | 8 | Number of work permits |

**Table A8** Record layout of non-permanent resident permit file between admission year 1980 and 2020 in IMDB - “NRF\_PERMIT\_1980\_2020”

*(in alphabetical order)*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Name | Type | Length | Description |
| 1 | CLASSIFICATION\_ID | Num | 8 | Classification identifier |
| 2 | COUNTRY\_CITIZENSHIP | CH | 5 | Country of citizenship |
| 3 | COUNTRY\_RESIDENCE | CH | 5 | Country of residence |
| 4 | DESTINATION\_CD | CH | 4 | Destination Census Division - 2016 |
| 5 | DESTINATION\_CMA | CH | 5 | Destination Census Metropolitan Area - 2016 |
| 6 | DESTINATION\_CSD | CH | 7 | Destination Census Sub-division - 2016 |
| 7 | DESTINATION\_ER | CH | 4 | Destination Census Economic Region - 2016 |
| 8 | DESTINATION\_PROVINCE | CH | 2 | Destination Province |
| 9 | DOCUMENT\_TYPE | Num | 3 | Document type |
| 10 | EFFECTIVE\_DATE | CH | 8 | Effective date |
| 11 | IMDB\_ID | CH | 10 | Unique person identifier |
| 12 | LEVEL\_OF\_STUDY | Num | 8 | Level of study |
| 13 | LEVEL\_OF\_STUDY\_ROLLUP | Num | 8 | Level of study rollup |
| 14 | LMIA\_EXEMPTIONS | CH | 3 | Labor market impact assessment exemption code |
| 15 | NOC2\_CD11 | CH | 2 | Intended occupation- 2 digit national occupation code |
| 16 | NOC3\_CD11 | CH | 3 | Intended occupation- 3 digit national occupation code |
| 17 | NOC4\_CD11 | CH | 4 | Intended occupation- 4 digit national occupation code |
| 18 | NOC5\_CD11 | CH | 5 | Intended occupation- 5 digit national occupation code |
| 19 | OCCUPATION\_CD | CH | 7 | Intended occupation |
| 20 | SKILL\_LEVEL\_CD11 | CH | 2 | Skill level |
| 21 | SPECIAL\_PROGRAM | Num | 8 | Special program |
| 22 | VALID\_DATE | CH | 8 | Valid date |

# **Data Dictionary**

**2.1 Incorporated business file**

*(Variables from DSD are listed in a separate section)*

**Amortization of intangible assets**

Field name *amortization\_intangible\_assets*

Description Amortization (depreciation) of intangible assets. Calculated by taking the sum of items 8570, 9832, and 9833 on T2 Schedule 125 (Income statement).

Source: T2 Schedule 1 – Net Income (Loss) for Income Tax Purposes – Line 106

Additional Information: N/A

**Amortization of intangible assets - Derived**

Field name *amortization\_intangible\_assets\_d*

Description amortization\_intangible\_assets’

Source: Derived - NALMF

Additional Information: ‘amortization\_intangible\_assets\_d’ has been derived by replacing negative ‘amortization\_intangible\_assets’ values to 0.

**Amortization of tangible assets**

Field name *amortization\_tangible\_assets*

Description Amortization (depreciation) of tangible assets. Calculated by taking the sum of items 8459, 8570, and 9791 on T2 Schedule 125 (Income statement).

Source: T2 Schedule 1 – Net Income (Loss) for Income Tax Purposes – Line 104

Additional Information: N/A

**Amortization of tangible assets - Derived**

Field name *amortization\_tangible\_assets\_d*

Description amortization\_tangible\_assets’

Source: Derived - NALMF

Additional Information: ‘amortization\_tangible\_assets\_d’ has been derived by replacing negative ‘amortization\_tangible\_assets’ values to 0.

**Business birth date**

Field name *BirthDate*

Description The date the individual started their first business, or the date the business can distinctly be identified as such.

Source: Business Register

Additional Information: N/A

**Value of buildings**

Field name *buildings*

Description Total value of all buildings. (Tangible capital assets)

Source: T2 Schedule 100 – Balance Sheet Information – Item 1680

Additional Information: N/A

**Business status code**

Field name *BusinessStatusCode*

Description Code for the current status of a business.

Source: Business Register

Additional Information:

|  |  |
| --- | --- |
| **BusinessStatusCodeId** | **BusinessStatusNameEnglish** |
| **0** | New BN |
| **1** | Alive |
| **2** | Inactive |
| **3** | Amalgamated |
| **4** | Bankrupt |
| **5** | Dissolved |
| **6** | Ceased operations |
| **7** | Integrated |

**Capital costs allowance**

Field name *capital\_cost\_allowance*

Description Capital Cost Allowance. Portion of capital cost permitted to deduct from income it earned. Sum of entries found in column 127.

Source: T2 Schedule 8 – Capital Cost Allowance – Line 127

Additional Information: N/A

**Canadian-controlled Private Corporation flag**

Field name *CCPC*

Description Type of corporation at the end of the tax year

Source: T2 – Line 040

Additional Information: Equals 1 if the corporation is Canadian-controlled Private Corporation and 0 for Other private corporation, or Public corporation, or Corporation controlled by a public corporation, or other corporation

**Closing inventory**

Field name *closing\_inventory*

Description Generic entry for inventory at end of period. Excludes finished goods, raw materials, goods in process. (Cost of sales)

Source: T2 Schedule 125 – Income Statement Information – Item 8500

Additional Information: N/A

**Country of control from NALMF**

Field name *CountryOfControl\_Nalmf*

Description Code for the country of residence of the ultimate shareholder or group of shareholders for the business.

Source: AFTS / Business Register

Additional Information:

|  |  |
| --- | --- |
| **CountryCodeId** | **CountryNameEnglish** |
| **ABW** | Aruba |
| **AFG** | Afghanistan |
| **AGO** | Angola |
| **AIA** | Anguilla |
| **ALA** | Åland Islands |
| **ALB** | Albania |
| **AND** | Andorra |
| **ANT** | Netherlands Antilles |
| **ARE** | United Arab Emirates |
| **ARG** | Argentina |
| **ARM** | Armenia |
| **ASM** | American Samoa |
| **ATA** | Antarctica |
| **ATF** | French Southern Territories |
| **ATG** | Antigua and Barbuda |
| **AUS** | Australia |
| **AUT** | Austria |
| **AZE** | Azerbaijan |
| **BDI** | Burundi |
| **BEL** | Belgium |
| **BEN** | Benin |
| **BES** | Bonaire, Sint Eustatius and Saba |
| **BFA** | Burkina Faso |
| **BGD** | Bangladesh |
| **BGR** | Bulgaria |
| **BHR** | Bahrain |
| **BHS** | Bahamas |
| **BIH** | Bosnia and Herzegovina |
| **BLM** | Saint Barthélemy |
| **BLR** | Belarus |
| **BLZ** | Belize |
| **BMU** | Bermuda |
| **BOL** | Bolivia |
| **BRA** | Brazil |
| **BRB** | Barbados |
| **BRN** | Brunei Darussalam |
| **BTN** | Bhutan |
| **BVT** | Bouvet Island |
| **BWA** | Botswana |
| **CAF** | Central African Republic |
| **CAN** | Canada |
| **CCK** | Cocos (Keeling) Islands |
| **CHE** | Switzerland |
| **CHL** | Chile |
| **CHN** | China |
| **CIV** | Côte d'Ivoire |
| **CMR** | Cameroon |
| **COD** | Congo, The Democratic Republic of the |
| **COG** | Congo, Republic of the |
| **COK** | Cook Islands |
| **COL** | Colombia |
| **COM** | Comoros |
| **CPV** | Cape Verde |
| **CRI** | Costa Rica |
| **CUB** | Cuba |
| **CUW** | Curaçao |
| **CXR** | Christmas Island |
| **CYM** | Cayman Islands |
| **CYP** | Cyprus |
| **CZE** | Czech Republic |
| **DEU** | Germany |
| **DJI** | Djibouti |
| **DMA** | Dominica |
| **DNK** | Denmark |
| **DOM** | Dominican Republic |
| **DZA** | Algeria |
| **ECU** | Ecuador |
| **EGY** | Egypt |
| **ERI** | Eritrea |
| **ESH** | Western Sahara |
| **ESP** | Spain |
| **EST** | Estonia |
| **ETH** | Ethiopia |
| **FIN** | Finland |
| **FJI** | Fiji |
| **FLK** | Falkland Islands (Malvinas) |
| **FRA** | France |
| **FRO** | Faroe Islands |
| **FSM** | Micronesia, Federated States of |
| **GAB** | Gabon |
| **GBR** | United Kingdom |
| **GEO** | Georgia |
| **GGY** | Guernsey |
| **GHA** | Ghana |
| **GIB** | Gibraltar |
| **GIN** | Guinea |
| **GLP** | Guadeloupe |
| **GMB** | Gambia |
| **GNB** | Guinea-Bissau |
| **GNQ** | Equatorial Guinea |
| **GRC** | Greece |
| **GRD** | Grenada |
| **GRL** | Greenland |
| **GTM** | Guatemala |
| **GUF** | French Guiana |
| **GUM** | Guam |
| **GUY** | Guyana |
| **HKG** | Hong Kong Special Administrative Region |
| **HMD** | Heard Island and McDonald Islands |
| **HND** | Honduras |
| **HRV** | Croatia |
| **HTI** | Haiti |
| **HUN** | Hungary |
| **IDN** | Indonesia |
| **IMN** | Isle of Man |
| **IND** | India |
| **IOT** | British Indian Ocean Territory |
| **IRL** | Ireland, Republic of |
| **IRN** | Iran |
| **IRQ** | Iraq |
| **ISL** | Iceland |
| **ISR** | Israel |
| **ITA** | Italy |
| **JAM** | Jamaica |
| **JEY** | Jersey |
| **JOR** | Jordan |
| **JPN** | Japan |
| **KAZ** | Kazakhstan |
| **KEN** | Kenya |
| **KGZ** | Kyrgyzstan |
| **KHM** | Cambodia |
| **KIR** | Kiribati |
| **KNA** | Saint Kitts and Nevis |
| **KOR** | Korea, South |
| **KWT** | Kuwait |
| **LAO** | Laos |
| **LBN** | Lebanon |
| **LBR** | Liberia |
| **LBY** | Libya |
| **LCA** | Saint Lucia |
| **LIE** | Liechtenstein |
| **LKA** | Sri Lanka |
| **LSO** | Lesotho |
| **LTU** | Lithuania |
| **LUX** | Luxembourg |
| **LVA** | Latvia |
| **MAC** | Macao Special Administrative Region |
| **MAF** | Saint Martin (French part) |
| **MAR** | Morocco |
| **MCO** | Monaco |
| **MDA** | Moldova |
| **MDG** | Madagascar |
| **MDV** | Maldives |
| **MEX** | Mexico |
| **MHL** | Marshall Islands |
| **MKD** | Macedonia, Republic of |
| **MLI** | Mali |
| **MLT** | Malta |
| **MMR** | Burma (Myanmar) |
| **MNE** | Montenegro |
| **MNG** | Mongolia |
| **MNP** | Northern Mariana Islands |
| **MOZ** | Mozambique |
| **MRT** | Mauritania |
| **MSR** | Montserrat |
| **MTQ** | Martinique |
| **MUS** | Mauritius |
| **MWI** | Malawi |
| **MYS** | Malaysia |
| **MYT** | Mayotte |
| **NAM** | Namibia |
| **NCL** | New Caledonia |
| **NER** | Niger |
| **NFK** | Norfolk Island |
| **NGA** | Nigeria |
| **NIC** | Nicaragua |
| **NIU** | Niue |
| **NLD** | Netherlands |
| **NOR** | Norway |
| **NPL** | Nepal |
| **NRU** | Nauru |
| **NZL** | New Zealand |
| **OMN** | Oman |
| **PAK** | Pakistan |
| **PAN** | Panama |
| **PCN** | Pitcairn |
| **PER** | Peru |
| **PHL** | Philippines |
| **PLW** | Palau |
| **PNG** | Papua New Guinea |
| **POL** | Poland |
| **PRI** | Puerto Rico |
| **PRK** | Korea, North |
| **PRT** | Portugal |
| **PRY** | Paraguay |
| **PSE** | West Bank and Gaza Strip (Palestine) |
| **PYF** | French Polynesia |
| **QAT** | Qatar |
| **REU** | Réunion |
| **ROU** | Romania |
| **RUS** | Russian Federation |
| **RWA** | Rwanda |
| **SAU** | Saudi Arabia |
| **SDN** | Sudan |
| **SEN** | Senegal |
| **SGP** | Singapore |
| **SGS** | South Georgia and the South Sandwich Islands |
| **SHN** | Saint Helena |
| **SJM** | Svalbard and Jan Mayen |
| **SLB** | Solomon Islands |
| **SLE** | Sierra Leone |
| **SLV** | El Salvador |
| **SMR** | San Marino |
| **SOM** | Somalia |
| **SPM** | Saint Pierre and Miquelon |
| **SRB** | Serbia |
| **SSD** | South Sudan |
| **STP** | Sao Tome and Principe |
| **SUR** | Suriname |
| **SVK** | Slovakia |
| **SVN** | Slovenia |
| **SWE** | Sweden |
| **SWZ** | Swaziland |
| **SXM** | Sint Maarten (Dutch part) |
| **SYC** | Seychelles |
| **SYR** | Syria |
| **TCA** | Turks and Caicos Islands |
| **TCD** | Chad |
| **TGO** | Togo |
| **THA** | Thailand |
| **TJK** | Tajikistan |
| **TKL** | Tokelau |
| **TKM** | Turkmenistan |
| **TLS** | Timor-Leste |
| **TON** | Tonga |
| **TTO** | Trinidad and Tobago |
| **TUN** | Tunisia |
| **TUR** | Turkey |
| **TUV** | Tuvalu |
| **TWN** | Taiwan |
| **TZA** | Tanzania |
| **UGA** | Uganda |
| **UKR** | Ukraine |
| **UMI** | United States Minor Outlying Islands |
| **URY** | Uruguay |
| **USA** | United States |
| **UZB** | Uzbekistan |
| **VAT** | Holy See (Vatican City State) |
| **VCT** | Saint Vincent and the Grenadines |
| **VEN** | Venezuela |
| **VGB** | Virgin Islands, British |
| **VIR** | Virgin Islands, United States |
| **VNM** | Viet Nam |
| **VUT** | Vanuatu |
| **WLF** | Wallis and Futuna |
| **WSM** | Samoa |
| **XKO** | Kosovo |
| **XSQ** | Sark |
| **YEM** | Yemen |
| **ZAF** | South Africa, Republic of |
| **ZMB** | Zambia |
| **ZWE** | Zimbabwe |

**Synthetic Enterprise ID**

Field name *EntID\_Syn*

Description A synthetic unique identifier for the enterprise derived from the BR.

Source: Derived

Additional Information:: The synthetic enterprise ID is uniquely mapping to the EntID of incorporated businesses and BR Business Number of unincorporated businesses respectively.

**Enterprise multiple activity flag**

Field name *EntMultiActivityFlag*

Description Indicator if there is more than one activity operating under the enterprise.

Source: Business Register

Additional Information:

Code Code description

0 FALSE

1 TRUE

**Enterprise multiple establishment flag**

Field name *EntMultiEstablishmentFlag*

Description Indicator if the enterprise has more than one establishment operating under it.

Source: Business Register

Additional Information: The flag doesn’t have value for “True” prior to the year 2007.

Code Code description

0 FALSE

1 TRUE

**Enterprise multiple location flag**

Field name *EntMultiLocationFlag*

Description Indicator if the enterprise has more than one location under it.

Source: Business Register

Additional Information: The flag doesn’t have value for “True” prior to the year 2007.

Code Code description

0 FALSE

1 TRUE

**Enterprise multiple province flag**

Field name *EntMultiProvinceFlag*

Description Indicator of there is more than one province or territory under the enterprise.

Source: Business Register

Additional Information:

Code Code description

0 FALSE

1 TRUE

**Farm net income, from T2**

Field name *farm\_net\_income*

Description Net farm income. Total farm revenue (item 9659) minus total farm expenses (item 9898).

Source: T2 Schedule 125 – Income Statement Information – Item 9899

Additional Information: N/A

**Farm total expenses, from T2**

Field name *farm\_total\_expenses*

Description Total farming expenses. Sum of all farming expense amounts reported (items 9660 to 9836) and non-farming expenses (item 9850).

Source: T2 Schedule 125 – Income Statement Information – Item 9898

Additional Information: This is a mandatory GIFI variable.

**Farm total expenses, from T2 - Derived**

Field name *farm\_total\_expenses\_d*

Description farm\_total\_expenses

Source: Derived - NALMF

Additional Information: ‘farm\_total\_expenses\_d’ has been derived by replacing negative ‘farm\_total\_expenses’ values to 0.

**Farm total revenue, from T2**

Field name *farm\_total\_revenue*

Description Total farming revenue. Sum of all farming revenue amounts reported (items 9370 to 9617).

Source: T2 Schedule 125 – Income Statement Information – Item 9659

Additional Information: This is a mandatory GIFI variable.

**Gross output**

Field name *gross\_output*

Description sum(total\_revenue, farm\_total\_revenue)

Source: Derived - NALMF

Additional Information: Gross output measure

**Gross profits**

Field name *gross\_profits*

Description Gross profits. Net of total sales of goods and services (item 8089) less cost of sales (item 8518).

Source: T2 Schedule 125 – Income Statement Information – Item 8519

Additional Information: N/A

**Incorporation date**

Field name *IncorporationDate*

Description Date the business was incorporated.

Source: Business Register

Additional Information: N/A

**Intermediate inputs, amortization**

Field name *int\_inputs\_amort*

Description gross\_output - value\_added\_amort

Source: Derived - NALMF

Additional Information: Intermediate inputs measure as the difference between gross output and value-added. Set to missing if any sub-component is missing.

**Intermediate inputs, Capital Cost Allowance**

Field name *int\_inputs\_cca*

Description gross\_output - value\_added\_cca

Source: Derived - NALMF

Additional Information: Intermediate inputs measure as the difference between gross output and value-added. Set to missing if any sub-component is missing.

**Investment of buildings, net**

Field name *investment\_bldg*

Description Net investment of buildings

Source: T2 Schedule 8

Additional Information: Asset-class codes: 1, 3, 5, 6, 13, 19-21, 23, 31- 33, 37, 51

**Investment of intangible assets, net**

Field name *investment\_intangible*

Description Net investment of intangible assets

Source: T2 Schedule 8

Additional Information: Asset-class codes: 14, 44

**Investment of machinery & equipment, net**

Field name *investment\_me*

Description Net investment of machinery & equipment

Source: T2 Schedule 8

Additional Information: Asset-class codes: 2, 4, 7-12, 15-18, 22, 24, 26-30, 34, 35, 38- 43, 45-50, 52

**Investment of other tangible assets, net**

Field name *investment\_noclass*

Description Net investment of other tangible assets

Source: T2 Schedule 8

Additional Information: Schedule 8 asset-class codes: 25, 36

**Investment of unknown-type assets, net**

Field name *investment\_unknown*

Description Net investment of unknown-type assets

Source: T2 Schedule 8

Additional Information: Asset-class codes other than specified in investment\_BLDG, investment\_ME, investment\_INTANGIBLE, and investment\_NOCLASS

**Land**

Field name *land*

Description Land. Land holdings in isolation, separate from land improvements and amortization entries. (Tangible capital assets)

Source: T2 Schedule 100 – Balance Sheet Information – Item 1600

Additional Information: N/A

**Legal type code**

Field name *LegalTypeCode*

Description Classification for the legal type of the business (e.g. Corporation, partnership, etc.)

Source: Business Register

Additional Information:

|  |  |
| --- | --- |
| **LegalTypeCodeId** | **LegalTypeNameEnglish** |
| **1** | Corporation |
| **2** | Sole Proprietorship |
| **3** | Governments |
| **4** | Trusts & Special funds |
| **5** | Branch Operations |
| **6** | Partnership |
| **9** | Other |

**Labour productivity measure, gross output**

Field name *lp\_go*

Description gross\_output/PD7\_AvgEmp\_12

Source: Derived - NALMF

Additional Information: Gross output labour productivity measure. PD7\_AvgEmp\_12 calculates the mean of all monthly employment submissions (including 0s). For firms who employ zero employees in some particular months, for example seasonal firms, this could lead to a very low value <1, implying their labour productivity may be substantial. It is recommended researchers employ a size criteria for their productivity analysis to ensure their results are not biased towards small firms.

**Labour productivity measure, value-added (amortization)**

Field name *lp\_va\_amort*

Description value\_added\_amort/PD7\_AvgEmp\_12

Source: Derived - NALMF

Additional Information: Value-added labour productivity measure. PD7\_AvgEmp\_12 calculates the mean of all monthly employment submissions (including 0s). For firms who employ zero employees in some particular months, for example seasonal firms, this could lead to a very low value <1, implying their labour productivity may be substantial. It is recommended researchers employ a size criteria for their productivity analysis to ensure their results are not biased towards small firms.

**Labour productivity measure, value-added (CCA)**

Field name *lp\_va\_cca*

Description value\_added\_cca/PD7\_AvgEmp\_12

Source: Derived - NALMF

Additional Information: Value-added labour productivity measure. PD7\_AvgEmp\_12 calculates the mean of all monthly employment submissions (including 0s). For firms who employ zero employees in some particular months, for example seasonal firms, this could lead to a very low value <1, implying their labour productivity may be substantial. It is recommended researchers employ a size criteria for their productivity analysis to ensure their results are not biased towards small firms.

**Total value of machinery, equipment**

Field name *machinery\_and\_equipment*

Description Total value of machinery, equipment, furniture, and fixtures. (Tangible capital assets)

Source: T2 Schedule 100 – Balance Sheet Information – Item 1740

Additional Information: N/A

**Business North American Classification System (NAICS) code, two-digit**

Field name *NAICS2*

Description North American Classification System (NAICS) code for business. Missing NAICS set to 99.

Source: Business Register

Additional Information: NAICS is provided at the 2-digit level in the BR.

**Business North American Classification System (NAICS) code, dominant, two-digit**

Field name *NAICS2\_DOMINANT*

Description The dominant NAICS of the enterprise. Defined as the most frequent non-missing NAICS that appears for the firm’s life. If the frequency is equal between two or more unique NAICS, then the latest NAICS is chosen, i.e. the most recent year.

Source: Business Register

Additional Information: 2-digit NAICS code

**Total number of business numbers filed PD7**

Field name *NbBN\_filedPD7*

Description Number of BNs that filed a PD7 for the enterprise

Source: Derived

Additional Information: N/A

**Total number of business numbers filed T2**

Field name *NbBN\_filedT2*

Description Number of BNs that filed a T2 for the enterprise

Source: T2 – Line 040

Additional Information: Equals 1 if the corporation is Canadian-controlled Private Corporation and 0 for Other private corporation, or Public corporation, or Corporation controlled by a public corporation, or other corporation.

**Total number of business numbers filed T4**

Field name *NbBN\_filedT4*

Description Number of BNs that filed a T4 for the enterprise

Source: Derived

Additional Information: N/A

**Net income or loss after taxes and extraordinary items, from T2**

Field name *net\_income\_after\_taxextraitems*

Description Net income after taxes and extraordinary items. The net amount adding in values from extraordinary items, legal settlements, unrealized gains/losses, unusual items, current income taxes, future (deferred) income tax provision and total-other comprehensive income.

Source: T2 Schedule 125 – Income Statement Information – Item 9999

Additional Information: Combines items: 9970, 9975, 9976, 9980, 9985, 9990, 9995, 9998.

**Net income or loss before taxes and extraordinary items, from T2**

Field name *net\_income\_befor\_taxextraitems*

Description Net income/loss before taxes and extraordinary items. Sum of net farm (item 9899) and non-farm income (item 9369).

Source: T2 Schedule 125 – Income Statement Information – Item 9898

Additional Information: N/A

**Non-for-profit Code**

Field name *NonProfitCode*

Description Code indicating non-profit status and non-profit status inside or outside government sector.

Source: Business Register

Additional Information:

**Code Code description**

**0** Assume For-Profit organization

**1** Non-Profit organization - Not in government sector

**2** Non-Profit organization - Government sector

**Business operation province**

Field name *OPAddressProvince*

Description The alphabetic code for the province or territory where the business is located.

Source: Business Register

Additional Information:

|  |  |
| --- | --- |
| **Province Code** | **Province** |
| **AB** | Alberta |
| **BC** | British Columbia |
| **MB** | Manitoba |
| **NB** | New Brunswick |
| **NL** | Newfoundland and Labrador |
| **NS** | Nova Scotia |
| **NT** | Northwest Territories |
| **NU** | Nunavut |
| **ON** | Ontario |
| **PE** | Prince Edward Island |
| **QC** | Quebec |
| **SK** | Saskatchewan |
| **YT** | Yukon Territories |

**Opening inventory**

Field name *opening\_inventory*

Description Generic entry for inventory at start of period. Excludes finished goods, raw materials, goods in process. (Cost of sales)

Source: T2 Schedule 125 – Income Statement Information – Item 8300

Additional Information: N/A

**Average employees reported from PD7**

Field name *PD7\_AvgEmp\_12*

Description Average employees reported from PD7s. Calculated by taking the mean of all monthly employment submissions (including 0s).

Source: Derived

Additional Information: N/A

**Average employees reported from PD7, non-zero**

Field name *PD7\_AvgEmp\_NonZero*

Description Average employees reported from PD7s recording a value of one or more. Calculated by taking the mean of all non-zero monthly employment submissions.

Source: Derived

Additional Information: N/A

**Purchases/Costs of materials**

Field name *Purchases\_cost\_of\_materials*

Description Purchases/costs of materials

Source: T2 Schedule 125 – Income Statement Information – Item 8320

Additional Information: Cost of merchandise sold, fuel and purchased power, manufacturing supplies used, materials, and merchandise purchased – may be reported net of discounts earned on purchases

**Total sales of goods and services**

Field name *sales\_goods\_and\_services*

Description Total sales of goods and services. Sum of reported sales (items 8000 to 8053).

Source: T2 Schedule 125 – Income Statement Information – Item 8089

Additional Information: N/A

**Total sales of goods and services** **- Derived**

Field name *sales\_goods\_and\_services\_d*

Description sales\_goods\_and\_services

Source: Derived - NALMF

Additional Information: ‘sales\_goods\_and\_services\_d’ has been derived by replacing negative ‘sales\_goods\_and\_services’ values to 0.

**SR&ED credit carried forward, from previous tax year**

Field name *SRED\_carried\_back\_1year*

Description SR&ED credit carried from previous tax year.

Source: T2 Schedule 31 – Investment Tax Credit – Corporations – Line 911

Additional Information: N/A

**SR&ED credit carried forward, from second previous tax year**

Field name *SRED\_carried\_back\_2years*

Description SR&ED credit carried from 2nd previous tax year.

Source: T2 Schedule 31 – Investment Tax Credit – Corporations – Line 912

Additional Information: N/A

**SR&ED credit carried forward, from third previous tax year**

Field name *SRED\_carried\_back\_3years*

Description SR&ED credit carried from 3rd previous tax year.

Source: T2 Schedule 31 – Investment Tax Credit – Corporations – Line 913

Additional Information: N/A

**SR&ED credit deducted from Part I tax**

Field name *SRED\_Deducted\_PartI*

Description Amount of SR&ED credit deducted from Part I tax.

Source: T2 Schedule 31 – Investment Tax Credit – Corporations – Line 560

Additional Information: N/A

**SR&ED-qualified expenditures**

Field name *SRED\_Expenditures*

Description Expenditures qualifying for the Scientific Research and Experimental Development (SR&ED) expenditure claim.

Source: T2 Schedule 31 – Investment Tax Credit – Corporations – Line 380

Additional Information: N/A

**SR&ED credit allocated from a partnership**

Field name *SRED\_from\_partnership*

Description Amount of SR&ED credit allocated from a partnership.

Source: T2 Schedule 31 – Investment Tax Credit – Corporations – Line 550

Additional Information: N/A

**SR&ED ITCs capital expenditures earned at 20 percent rate**

Field name *SRED\_ITC\_Capital\_at\_20Percent*

Description Value of capital expenditures contributing to SR&ED ITCs earned at 20% rate.

Source: T2 Schedule 31 – Investment Tax Credit – Corporations – Line 450

Additional Information: N/A

**SR&ED ITCs capital expenditures earned at 35 percent rate**

Field name *SRED\_ITC\_Capital\_at\_35Percent*

Description Value of capital expenditures contributing to SR&ED ITCs earned at 35% rate.

Source: T2 Schedule 31 – Investment Tax Credit – Corporations – Line 440

Additional Information: N/A

**SR&ED ITCs current expenditures earned at 20 percent rate**

Field name *SRED\_ITC\_Current\_at\_20Percent*

Description Value of current expenditures contributing to SR&ED ITCs earned at 20% rate.

Source: T2 Schedule 31 – Investment Tax Credit – Corporations – Line 430

Additional Information: N/A

**SR&ED ITCs current expenditures earned at 35 percent rate**

Field name *SRED\_ITC\_Current\_at\_35Percent*

Description Value of current expenditures contributing to SR&ED ITCs earned at 35% rate.

Source: T2 Schedule 31 – Investment Tax Credit – Corporations – Line 420

Additional Information: N/A

**SR&ED Investment Tax Credits (ITC) earned**

Field name *SRED\_ITC\_Earned*

Description SR&ED Investment Tax Credits (ITC) earned in year.

Source: T2 Schedule 31 – Investment Tax Credit – Corporations – Line 540

Additional Information: N/A

**SR&ED refunded**

Field name *SRED\_refunded*

Description Value of any refunded credit claimed on SR&ED expenditures.

Source: T2 Schedule 31 – Investment Tax Credit – Corporations – Line 610

Additional Information: N/A

**Total payroll for the enterprise, from T4**

Field name *T4\_Payroll*

Description Total payroll for the enterprise. Calculated by summing all wages and salaries from submitted T4s with valid SINs.

Source: Derived

Additional Information: N/A

**Total number of employees in the enterprise, from T4**

Field name *T4\_NbEmployee*

Description Total number of employees in the enterprise. Calculated by summing all T4s submitted by enterprise with the same unique identifier.

Source: Derived

Additional Information: N/A

**Total accumulated amortization of intangible capital assets**

Field name *tot\_acum\_amort\_intang\_assets*

Description Total accumulated amortization of intangible capital assets. Sum of all accumulated amortization for intangible capital assets reported (items 2010 to 2077).

Source: T2 Schedule 100 – Balance Sheet Information – Item 2179

Additional Information: N/A

**Total accumulated amortization of intangible capital assets**

Field name *tot\_acum\_amort\_tangible\_assets*

Description Total accumulated amortization of tangible capital assets. Sum of all accumulated amortization of capital assets reported (items 1600 to 1922).

Source: T2 Schedule 100 – Balance Sheet Information – Item 2009

Additional Information: N/A

**Total assets**

Field name *total\_assets*

Description Total of all current, capital, long-term assets, and assets held in trust.

Source: T2 Schedule 100 – Balance Sheet Information – Item 2599

Additional Information: This is a mandatory GIFI variable.

**Total assets - Derived**

Field name *total\_assets\_d*

Description total\_assets\_d

Source: Derived - NALMF

Additional Information: ‘total\_assets\_d’ has been derived by replacing negative ‘total\_assets’ values to 0.

**Total cost of sales**

Field name *total\_cost\_of\_sales*

Description Total cost of sales. Sum of all cost of sales amounts reported (items 8300 to 8503).

Source: T2 Schedule 125 – Income Statement Information – Item 8518

Additional Information: N/A

**Total cost of sales - Derived**

Field name *total\_cost\_of\_sales\_d*

Description total\_cost\_of\_sales

Source: Derived - NALMF

Additional Information: ‘total\_cost\_of\_sales\_d’ has been derived by replacing negative ‘total\_cost\_of\_sales’ values to 0.

**Total current assets**

Field name *total\_current\_assets*

Description Total current assets. Sum of all current assets reported (items 1000 to 1486).

Source: T2 Schedule 100 – Balance Sheet Information – Item 1599

Additional Information: N/A

**Total current assets** **- Derived**

Field name *total\_current\_assets\_d*

Description total\_current\_assets

Source: Derived - NALMF

Additional Information: ‘total\_current\_assets\_d’ has been derived by replacing negative ‘total\_current\_assets’ values to 0.

**Total current liabilities**

Field name *total\_current\_liabilities*

Description Total current liabilities. Sum of all current liabilities reported (items 2600 to 2966).

Source: T2 Schedule 100 – Balance Sheet Information – Item 3139

Additional Information: N/A

**Total current liabilities - Derived**

Field name *total\_current\_liabilities\_d*

Description total\_current\_liabilities

Source: Derived - NALMF

Additional Information: ‘total\_current\_liabilities\_d’ has been derived by replacing negative ‘total\_current\_liabilities’ values to 0.

**Total expenses**

Field name *total\_expenses*

Description Non-farm total expenses. The sum of all expense amounts reported (items 8300 to 9286)

Source: T2 Schedule 125 – Income Statement Information – Item 9368

Additional Information: This is a mandatory GIFI variable.

**Total expenses - Derived**

Field name *total\_expenses\_d*

Description total\_expenses

Source: Derived - NALMF

Additional Information: ‘total\_expenses\_d’ has been derived by replacing negative ‘total\_expenses’ values to 0.

**Total intangible capital assets**

Field name *total\_intangible\_assets*

Description Total intangible capital assets. Sum of all intangible capital assets reported (items 2010 to 2077).

Source: T2 Schedule 100 – Balance Sheet Information – Item 2178

Additional Information: N/A

**Total of liabilities**

Field name *total\_liabilities*

Description Total of all current and long-term liabilities.

Source: T2 Schedule 100 – Balance Sheet Information – Item 3499

Additional Information: This is a mandatory GIFI variable.

**Total of liabilities - Derived**

Field name *total\_liabilities\_d*

Description total\_liabilities

Source: Derived - NALMF

Additional Information: ‘total\_liabilities\_d has been derived by replacing negative ‘total\_liabilities’ values to 0.

**Total operating expenses**

Field name *total\_operating\_expenses*

Description Total operating expenses. Sum of all reported operating expense amounts (items 8520 to 9286).

Source: T2 Schedule 125 – Income Statement Information – Item 9367

Additional Information: N/A

**Total operating expenses - Derived**

Field name *total\_operating\_expenses\_d*

Description total\_operating\_expenses

Source: Derived - NALMF

Additional Information: ‘total\_operating\_expenses\_d’ has been derived by replacing negative ‘total\_operating\_expenses’ values to 0.

**Total revenue**

Field name *total\_revenue*

Description Non-farm total revenue. The sum of all revenue amounts reported (items 8000 to 8250).

Source: T2 Schedule 125 – Income Statement Information – Item 8299

Additional Information: This is a mandatory GIFI variable.

**Total shareholder equity**

Field name *total\_shareholder\_equity*

Description Sum of all shareholder equity amounts.

Source: T2 Schedule 100 – Balance Sheet Information – Item 3620

Additional Information: This is a mandatory GIFI variable.

**Total tangible capital assets**

Field name *total\_tangible\_assets*

Description Total tangible capital assets. Sum of all tangible capital assets reported (items 1600 to 1922).

Source: T2 Schedule 100 – Balance Sheet Information – Item 2008

Additional Information: N/A

**Total tangible net investment**

Field name *total\_tangible\_net\_investment*

Description sum(investment\_BLDG, investment\_ME, investment\_NOCLASS, investment\_JUNK)

Source: Derived - NALMF

Additional Information: Total tangible net investment. Asset class codes 1-55, excl. 14 & 44

**Value-added measure (amortization)**

Field name *value\_added\_amort*

Description sum(net\_income\_befor\_taxextraitems, T4\_Payroll, amoritization\_tangible\_assets)

Source: Derived - NALMF

Additional Information: Value-added measure using accounting based amortization of tangible assets as a measure of depreciation of capital

**Value-added measure (CCA)**

Field name *value\_added\_cca*

Description sum(net\_income\_befor\_taxextraitems, T4\_Payroll, capital\_cost\_allowance)

Source: Derived - NALMF

Additional Information: Value-added measure using tax based CCA as a measure of depreciation of capital

**First export country value**

Field name *first\_export\_country\_value*

Description Export value of the enterprise’s highest destination country

Source: TEC

Additional Information: For enterprises with one destination country, this will equal the enterprise’s ‘total\_exports’. For enterprises with more than one destination country, this will correspond to the first country listed in ‘list\_of\_export\_countries’.

**First export product value**

Field name *first\_export\_product\_value*

Description Export value of the enterprise’s highest HS 2-digit code

Source: TEC

Additional Information: For enterprises with one HS 2-digit code, this will equal the enterprise’s ‘total\_exports’. For enterprises with more than one HS 2-digit code, this will correspond to the first HS 2-digit code listed in ‘list\_of\_export\_products’.

**List of export countries**

Field name *list\_of\_export\_countries*

Description List of destination countries for the enterprise’s exports. Ranked from highest export value to lowest export value.

Source: TEC

Additional Information: 2-digit country ISO codes

**List of export products**

Field name *list\_of\_export\_products*

Description List of HS 2-digit codes for the enterprise’s exports. Ranked from highest export value to lowest export value.

Source: TEC

Additional Information: HS 2-digit codes

**Second export country value**

Field name *second\_export\_country\_value*

Description Export value of the enterprise’s second highest destination country

Source: TEC

Additional Information: For enterprises with more than one destination country, this will correspond to the second country listed in ‘list\_of\_export\_countries’.

**Second export product value**

Field name *second\_export\_product\_value*

Description Export value of the enterprise’s second highest HS 2-digit code

Source: TEC

Additional Information: For enterprises with more than one HS 2-digit code, this will correspond to the second HS 2-digit code listed in ‘list\_of\_export\_products’.

**Third export country value**

Field name *third\_export\_country\_value*

Description Export value of the enterprise’s third highest destination country

Source: TEC

Additional Information: For enterprises with more than two destination countries, this will correspond to the third country listed in ‘list\_of\_export\_countries’.

**Third export product value**

Field name *third\_export\_product\_value*

Description Export value of the enterprise’s third highest HS 2-digit code

Source: TEC

Additional Information: For enterprises with more than two HS 2-digit codes, this will correspond to the third HS 2-digit code listed in ‘list\_of\_export\_products’.

**Total exports**

Field name *total\_exports*

Description The sum of all exports for the enterprise

Source: TEC

Additional Information: N/A

**First import country value**

Field name *first\_import\_country\_value*

Description Import value of the enterprise’s highest arrival country

Source: TIC

Additional Information: For enterprises with one arrival country, this will equal the enterprise’s ‘total\_imports’. For enterprises with more than one arrival country, this will correspond to the first country listed in ‘list\_of\_import\_countries’.

**First import product value**

Field name *first\_import\_product\_value*

Description Import value of the enterprise’s highest HS 2-digit code

Source: TIC

Additional Information: For enterprises with one HS 2-digit code, this will equal the enterprise’s ‘total\_imports’. For enterprises with more than one HS 2-digit code, this will correspond to the first HS 2-digit code listed in ‘list\_of\_import\_products’.

**List of import countries**

Field name *list\_of\_import\_countries*

Description List of arrival countries for the enterprise’s imports. Ranked from highest import value to lowest import value.

Source: TIC

Additional Information: 2-digit country ISO codes

**List of import products**

Field name *list\_of\_import\_products*

Description List of HS 2-digit codes for the enterprise’s imports. Ranked from highest import value to lowest import value.

Source: TIC

Additional Information: HS 2-digit codes

**Second import country value**

Field name *second\_import\_country\_value*

Description Import value of the enterprise’s second highest arrival country

Source: TIC

Additional Information: For enterprises with more than one arrival country, this will correspond to the second country listed in ‘list\_of\_import\_countries’.

**Second import product value**

Field name *second\_import\_product\_value*

Description Import value of the enterprise’s second highest HS 2-digit code

Source: TIC

Additional Information: For enterprises with more than one HS 2-digit code, this will correspond to the second HS 2-digit code listed in ‘list\_of\_import\_products’.

**Third import country value**

Field name *third\_import\_country\_value*

Description Import value of the enterprise’s third highest arrival country

Source: TIC

Additional Information: For enterprises with more than two arrival countries, this will correspond to the third country listed in ‘list\_of\_import\_countries’.

**Third import product value**

Field name *third\_import\_product\_value*

Description Import value of the enterprise’s third highest HS 2-digit code

Source: TIC

Additional Information: For enterprises with more than two HS 2-digit codes, this will correspond to the third HS 2-digit code listed in ‘list\_of\_import\_products’.

**Total imports**

Field name *total\_imports*

Description The sum of all imports for the enterprise

Source: TIC

Additional Information: N/A

**Arm's length contracts**

Field name *L0340\_0*

Description Arm's length contracts

Source: T2 Schedule 32 (Form T661)

Additional Information: N/A

**Non-arm's length contracts**

Field name *L0345\_0*

Description Non-arm's length contracts

Source: T2 Schedule 32 (Form T661)

Additional Information: N/A

**Third-party payments**

Field name *L0370\_0*

Description Third-party payments

Source: T2 Schedule 32 (Form T661)

Additional Information: N/A

**Total current SR&ED expenditures**

Field name *L0380\_0*

Description Total current SR&ED expenditures

Source: T2 Schedule 32 (Form T661)

Additional Information: N/A

**Capital expenditures**

Field name *L0390\_0*

Description Capital expenditures

Source: T2 Schedule 32 (Form T661)

Additional Information: N/A

**Government and non-government assistance for expenditures**

Field name *L0430\_0*

Description Government and non-government assistance for expenditures

Source: T2 Schedule 32 (Form T661)

Additional Information: N/A

**Non-government assistance for expenditures**

Field name *L0432\_0*

Description Non-government assistance for expenditures

Source: T2 Schedule 32 (Form T661)

Additional Information: N/A

**Prescribed proxy amount**

Field name *L0502\_0*

Description Prescribed proxy amount

Source: T2 Schedule 32 (Form T661)

Additional Information: N/A

**Capital expenditures on shared-use-equipment**

Field name *L0504\_0*

Description Capital expenditures on shared-use-equipment

Source: T2 Schedule 32 (Form T661)

Additional Information: N/A

**Non-government assistance and contract payments of current expenditures**

Field name *L0517\_0*

Description Non-government assistance and contract payments of current expenditures

Source: T2 Schedule 32 (Form T661)

Additional Information: N/A

**Non-government assistance and contract payments of capital expenditures**

Field name *L0518\_0*

Description Non-government assistance and contract payments of capital expenditures

Source: T2 Schedule 32 (Form T661)

Additional Information: N/A

**Government and non-government assistance, and contract payments of current expenditures**

Field name *L0534\_0*

Description Government and non-government assistance, and contract payments of current expenditures

Source: T2 Schedule 32 (Form T661)

Additional Information: N/A

**Government and non-government assistance, and contract payments of capital expenditures**

Field name *L0536\_0*

Description Government and non-government assistance, and contract payments of capital expenditures

Source: T2 Schedule 32 (Form T661)

Additional Information: N/A

**R&D performed within the enterprise**

Field name *RD\_inhouse*

Description sum(RD\_inv, -RD\_purchase, -RD\_thirdparty)

Source: T2 Schedule 32 (Form T661)

Additional Information: R&D performed within the enterprise. Negative values of RD\_inhouse are replaced with zero. Set to missing if any sub-component is missing.

**R&D performed by the enterprise, excluding contract payments**

Field name *RD\_inv*

Description sum(abs(L0380\_0), (55/65)\*abs(L0502\_0), abs(L0390\_0), abs(L0504\_0), -RD\_out)

Source: T2 Schedule 32 (Form T661)

Additional Information: R&D done by the firm, excluding contract payments . Negative values of RD\_inv are replaced with zero. Set to missing if any sub-component is missing.

**R&D performed by the enterprise for others (i.e. contract payments)**

Field name *RD\_out*

Description sum(abs(L0534\_0), abs(L0536\_0)) - abs(L0430\_0) if year<2008

sum(abs(L0517\_0), abs(L0518\_0)) - abs(L0432\_0) if year>=2008

Source: T2 Schedule 32 (Form T661)

Additional Information: R&D done by the enterprise for others. i.e contract payments. Negative values of RD\_out are replaced with zero. Set to missing if any sub-component is missing.

**R&D purchases**

Field name *RD\_purchase*

Description sum(abs(L0340\_0), abs(L0345\_0))

Source: T2 Schedule 32 (Form T661)

Additional Information: Arm’s length and non-arm’s length contracts

**R&D Third party payments**

Field name *RD\_thirdparty*

Description abs(L0370\_0)

Source: T2 Schedule 32 (Form T661)

Additional Information: Third party payments

**Price deflator for Gross Domestic Product**

Field name *IFPA*

Description Price deflator for Gross Domestic Product

Source: KLEMS

Additional Information: Chained (2012) dollars. Year 2019 values are imputed from the log difference between 2017 and 2018.

**Price deflator for Capital Services**

Field name *IFPK*

Description Price deflator for Capital Services

Source: KLEMS

Additional Information: Chained (2012) dollars. Year 2019 values are imputed from the log difference between 2017 and 2018.

**Price deflator for Labour Input**

Field name *IFPL*

Description Price deflator for Labour Input

Source: KLEMS

Additional Information: Chained (2012) dollars. Year 2019 values are imputed from the log difference between 2017 and 2018.

**Price deflator for Gross Output**

Field name *IFPV*

Description Price deflator for Gross Output

Source: KLEMS

Additional Information: Chained (2012) dollars. Year 2019 values are imputed from the log difference between 2017 and 2018.

**2.2 Unincorporated business file (T1BD) – enterprise level**

*(Variables from DSD are listed in a separate section)*

**Business province**

Field name *BUSINESS\_PROVINCE*

Description Two-digit Provincial Code, assigned at CRA, for the business to which the T1 Financial Declaration pertains.

Source: T1BD

Additional Information:

|  |  |
| --- | --- |
| **Province code** | BUSINESS\_PROVINCE |
| **0** | Default value assigned to Province code when null |
| **AB** | Alberta |
| **BC** | British Columbia |
| **EX** | Foreign |
| **MB** | Manitoba |
| **MU** | Multiple Jurisdiction |
| **NB** | New Brunswick |
| **NL** | Newfoundland |
| **NS** | Nova Scotia |
| **NT** | Northwest Territories |
| **NU** | Nunavut |
| **ON** | Ontario |
| **PE** | Prince Edward Island |
| **QC** | Quebec |
| **SK** | Saskatchewan |
| **YT** | Yukon |

**Two-digit North American Industry Classification System (NAICS) Code - Derived**

Field name *DERIVED\_NAICS2*

Description Derived North American Industry Classification System Code used to load the T1 on the Business Register.

Source: T1BD

Additional Information: 2-digit

**Imputed employment at enterprise level**

Field name *EMPL\_T1BN9\_IMPUTE*

Description Imputed T4 employment at enterprise level: empl\_bn9, weighted by the share of reported total wages in the T1BD to T4 payroll

Source:: Derived from T1BD and T4

Additional Information: N/A

**Employment at enterprise level**

Field name *EMPL\_BN9*

Description T4 employment at enterprise level

Source:: Derived from T1BD and T4

Additional Information: Based on total number of T4 counts in the businesses within the calendar year

**Payroll at enterprise level**

Field name *PAYROLL\_BN9*

Description Total T4 payroll at enterprise level

Source: Derived from T1BD and T4

Additional Information: N/A

**Average employees reported from PD7**

Field name *PD7\_AvgEmp\_12*

Description Average employees reported from PD7s. Calculated by taking the mean of all monthly employment submissions (including 0s).

Source: Derived

Additional Information: N/A

**Average employees reported from PD7, non-zero**

Field name *PD7\_AvgEmp\_NonZero*

Description Average employees reported from PD7s. Calculated by taking the mean of all non-zero monthly employment submissions.

Source: Derived

Additional Information: N/A

**Synthetic Enterprise ID**

Field name *ENTID\_SYN*

Description A synthetic unique identifier for the enterprise derived from the BR.

Source: Derived

Additional Information: The synthetic enterprise ID is uniquely mapping to the EntID of incorporated businesses and BR Business Number of unincorporated businesses respectively. In the unincorporated files, if a corresponding EntID exists for a BR Business Number, the BR Business Number are swapped by EntID before converted to the synthetic identifier. This permits the linkage between the unincorporated file and the edited T4 ROE file.

**Total revenue**

Field name *L8299*

Description Total revenue. Total of all sources of income. (Reported as gross income on the Statement of Real Estate Rentals -T776, Statement of Business or Professional Activities - T2125 or the Statement of Fishing Activities - T2121)

Source: T1BD

Additional Information: Amount in dollars

**Opening inventory**

Field name *L8300*

Description Opening inventory. Open Inventory Cost Amount is the amount of inventory at the beginning of the fiscal period which includes the value of raw materials, work/goods in progress, and finished goods.

Source: T1BD

Additional Information: Amount in dollars

**Purchases/Costs of materials**

Field name *L8320*

Description Purchases/cost of materials. Cost of merchandise sold, fuel and purchased power, manufacturing supplies used, materials, and merchandise purchased – may be reported net of discounts earned on purchases.

Source: T1BD

Additional Information: Amount in dollars

**Closing inventory**

Field name *L8500*

Description Closing inventory. Closing Inventory amount at the end of the fiscal year: including raw materials, goods/work in progress and finished goods.

Source: T1BD

Additional Information: Amount in dollars

**Cost Of Goods Sold**

Field name *L8518*

Description Cost Of Goods Sold. Cost of Goods Sold Amount is the direct expenses claimed against net sales to determine gross profit.

May include the sum of opening inventory, materials and supplies, direct wages and benefits and subcontracts minus ending inventory. Does not include rental income, other income, subsidies for expenses incurred.

Source: T1BD

Additional Information: Amount in dollars

**Gross profit or loss**

Field name *L8519*

Description Gross profit/loss. Gross Profit Amount is calculated by subtracting the Cost of Goods Sold from the gross income.

Source: T1BD

Additional Information: Amount in dollars

**Total expenses**

Field name *L9368*

Description Total expenses. The Total Expenses is the total of all the business expenses as shown on the Tax Filer's financial declaration.

Source: T1BD

Additional Information: Amount in dollars

**Net Income Before Adjustments**

Field name *L9369*

Description Net Income Before Adjustments. Net Income Before Adjustments is the profits resulting from the normal operations of the business before income taxes, extraordinary items and other income not related to the normal operations.

Source: T1BD

Additional Information: Amount in dollars

**Total farm revenue**

Field name *L9659*

Description Total farm revenue. Total of all sources of farming income. (Reported as gross income on Statement of Farming Activities-T2042.)

Source: T1BD

Additional Information: Amount in dollars

**Total farm expenses**

Field name *L9898*

Description Total farm expenses. The total amount of all farming expenses incurred by a farming operation to earn income. (Reported on the Statement of Farming Activities - T2042.)

Source: T1BD

Additional Information: Amount in dollars

**Net farm income or loss before adjustments**

Field name *L9899*

Description Net farm income (loss) before adjustments.

Source: T1BD

Additional Information: Amount in dollars

**Net farm income or loss after adjustments**

Field name *L9944*

Description Net farm income or loss after adjustments. (Reported on the AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals - T1163.)

Source: T1BD

Additional Information: Amount in dollars

**Net Income After Adjustments**

Field name *L9946*

Description Net Income After Adjustments. Net Income After Adjustment Amount is the profit resulting from operation of the business after income taxes, extraordinary items and other income not related to normal operations has been accounted into net income.

For a partnership L9946 is equal to the sum of the partner’s net income after the deterministic edits and balancing checks have been applied.

Source: T1BD

Additional Information: Amount in dollars

**Organization**

Field name *ORGANIZATION*

Description Identifies if the Business Declaration is a Partnership or Sole Proprietorship.

Source: T1BD

Additional Information: N/A

|  |  |
| --- | --- |
| **Value** | **Organization** |
| **S** | Sole Proprietorship |
| **P** | Partnership |

**2.3 Diversity and Skills Database – enterprise level (for both incorporated and unincorporated)**

**Business ownership by immigrant status**

Field name *BO\_Dominant\_Immi*

Description ownership by immigrant status

Source: Derived – IMDB and T2 Schedule 50

Additional Information:

1 Majority owned by Canadian-born: business share held by Canadian-born owner is 51% or more

2 Majority immigrants-owned: business share held by immigrants owner 51% or more

3 Equally owned: business share held by Canadian-born and immigrant owners are both 50%

4 Unclassified

Note:

Unclassified category includes businesses where categories 1, 2, and 3 don’t apply. This category arises due to the fact that 1) business share held by Canadian-born is 50% or less and business share held by immigrant owners are less than 50%; and 2) total share is less than 100% because of the mix of individual and corporate owners and or missing owners/missing owner demographic information.

**Business ownership by sex**

Field name *BO\_Dominant\_Sex*

Description ownership by gender

Source: Derived – T1PMF and T2 Schedule 50

Additional Information:

1 Majority men-owned: business share held by male owner is 51% or more

2 Majority women-owned: business share held by female owner 51% or more

3 Equally owned: business share held by male and female owners are both 50%

4 Unclassified

Note:

Unclassified category includes businesses where categories1, 2, and 3 do not apply. This category arises due to the fact that 1) business share held by men is 50% or less and business share held by women are less than 50%; and 2) total share is less than 100% because of the mix of individual and corporate owners and or missing owners/missing owner demographic information.

**Business ownership by previous business experience**

Field name *BO\_Dominant\_BusExp*

Description ownership by previous business experience

Source: Derived – T1BD and T2 Schedule 50

Additional Information:

1 Majority owned by persons with previous business experience: business share held by owners with previous business experience is 51% or more

2 Majority owned by persons without previous business experience: business share held by owner without previous business experience is 51% or more

3 Equally owned: business share held by owners with and without previous business experience are both 50%

4 Unclassified

Note:

Unclassified category includes businesses where categories1, 2, and 3 do not apply. This category arises due to the fact that 1) business share held by persons with previous business experience is 50% or less and business share held by those without previous business experience are less than 50%; and 2) total share is less than 100% because of the mix of individual and corporate owners and or missing owners/missing owner demographic information.

Previous business experience accounts for experiences as owners in either unincorporated businesses, or incorporated businesses, or both.

**Business ownership by previous labor market experience**

Field name BO\_Dominant\_LMExp

Description Percentage of owners who were previously employed in the same industry (2-digit NAICS code) where the business operates

Source: Derived – T4 and T2 Schedule 50

Additional Information:

1 Majority owned by persons with previous labour market experience: business share held by owners with previous employment experience in the same industry is 51% or more

2 Majority owned by persons without previous labour market experience: business share held by owner without previous labour market experience in the same industry is 51% or more

3 Equally owned: business share held by owners with and without previous labour market experience are both 50%

4 Unclassified

Note:

Unclassified category includes businesses where categories1, 2, and 3 do not apply. This category arises due to the fact that 1) business share held by persons with previous employment experience in the same industry is 50% or less and business share held by those without previous employment experience in the same industry are less than 50%; and 2) total share is less than 100% because of the mix of individual and corporate owners and or missing owners/missing owner demographic/business industry information.

Labour market experience for a given year T is defined by previous employment between 2001 and year (T-1) in the same 2-digit North American Industry Classification System (NAICS) industry. An employee could work in multiple industries for a given year. Only the industry that yielded the highest employment income is selected. A business owner could have multiple T1/T2 Businesses in a given year and over 2001 to the latest NAMLF year. Only the most frequent industry (defined as the mode of T1/T2 business) is selected.

**Business owners percentage, persons aged 29 years or younger**

Field name *BO\_S\_AGE\_LT29*

Description Percentage of owners aged 29 years or younger (%)

Source: Derived – T1PMF and T2 Schedule 50

Additional Information: N/A

**Business owner percentage, persons aged 30 to 49**

Field name *BO\_S\_AGE\_30TO49*

Description Percentage of owners aged between 30 and 49 years (%)

Source: Derived – T1PMF and T2 Schedule 50

Additional Information: N/A

**Business owner percentage, persons aged 50 to 64**

Field name BO\_S\_AGE\_50TO64

Description Percentage of owners aged between 50 and 64 years (%)

Source: Derived – T1PMF and T2 Schedule 50

Additional Information: N/A

**Business owner percentage, persons aged 65 or older**

Field name *BO\_S\_AGE\_65PLUS*

Description Percentage of owners aged 65 years or older (%)

Source: Derived – T1PMF and T2 Schedule 50

Additional Information: N/A

**Average age of employees within business**

Field name *EMP\_AGE\_MEAN*

Description Average age of all paid employees (i.e., with Statement of Remunerations Paid, or T4 slips)

Source: Derived – T1PMF, T4 and NALMF

Additional Information: Total T4 earnings of all employees divided by total number of employees within business.

**Business owner age, mean**

Field name *BO\_AGE\_MEAN*

Description Average age across all owners

Source: Derived – T1PMF and T2 Schedule 50

Additional Information: N/A

**Percentage of employee aged less than 25**

Field name *S\_AGE\_LT25*

Description Percentage of employees younger than 25 years (%)

Source: Derived – T1PMF, T4 and NALMF

Additional Information: Total number of employees aged less than 25 divided by total number of employees of all age within business.

**Percentage of employee aged between 25 and 54**

Field name *S\_AGE\_25TO54*

Description Percentage of employees aged between 25 and 54 (%)

Source: Derived – T1PMF, T4 and NALMF

Additional Information: Total number of employees aged between 25 and 54 divided by total number of employees of all age within business.

**Percentage of employee aged 55 or older**

Field name *S\_AGE\_55PLUS*

Description Percentage of employees aged 55 or older (%)

Source: Derived – T1PMF, T4 and NALMF

Additional Information: Total number of employees aged between 55 or older divided by total number of employees of all age within business.

**Percentage of female employee**

Field name *S\_FEM*

Description Percentage of female employees (%)

Source: Derived – T1PMF, T4 and NALMF

Additional Information: Total number of female employees divided by total number of employees of all age within business.

**Percentage of immigrant employees**

Field name *S\_IMM*

Description Percentage of immigrant employees (%)

Source: Derived – IMDB, T4 and NALMF

Additional Information: Total number of immigrant employees divided by total number of employees of all age within business. Immigrant is defined as those landed between 1980 and 2020.

**Percentage of employees with previous labour market experience**

Field name *S\_LMEXP*

Description Percentage of employees who were previously employed in the same industry (2-digit NAICS code) where the business operates

Source: Derived –T4 and NALMF

**2.4 T1 Personal Master File – Individual level**

**Income, business, gross**

Definition: Gross business income is the entire income of the tax filer’s unincorporated business (e.g. dentist, accountant, physician, etc.), before costs and expenses are deducted. If the enterprise is a partnership, each partner reports the income of the whole operation.

Variable Name: *bus\_inc\_gross*

Variable Format: Numeric variable

**Income, business, net**

Definition: Net business income is the tax filer’s share of income (gain or loss) from an unincorporated business, after costs and expenses are deducted. It is a component of self-employment income. Amounts reported by the tax filer might be positive, negative or zero.

Variable Name: *bus\_inc\_net*

Variable Format: Numeric variable

**Person ID**

Definition: A unique 15-digit identifier for individuals created in the data process.

Note: All analytical files processed by SAMD contain a unique person identifier “casenum”, which can be used to for linkage purpose across datasets at the individual level. The year “xxxx” that follows “casenum” is corresponding to vintage version,.

Variable Name: *casenum2021*

Variable Format: Character variable

**Income, commission, gross**

Definition: Gross commission is the entire income of the tax filer’s unincorporated business, where commission is earned, before costs and expenses are deducted. If the enterprise is a partnership, each partner reports the entire gross commission income of the operation.

Variable Name: *commission\_inc\_gross*

Variable Format: Numeric variable

**Income, commission, net**

Definition: Net commission income is the tax filer’s share of income (gain or loss), obtained by self-employment from an unincorporated business where commission is earned, after costs and expenses are deducted. It is a component of self-employment income. Amounts reported by the tax filers might be positive, negative or zero.

Variable Name: *commission\_inc\_net*

Variable Format: Numeric variable

**CPP/QPP benefits**

Definition: This is the benefits received from the Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) reported by taxpayers. Both CPP and QPP provide retirement, disability and survivors’ pensions, certain children’s benefits, and death benefits. The CPP and QPP are parallel pension programs with similar payment and benefit structures. The Canada Pension Plan operates in all provinces and territories in Canada except Quebec. Quebec established a comparable provincial plan, the Quebec Pension Plan.

Variable Name: *cpp\_qpp\_ben*

Variable Format: Numeric variable

**Dividends, taxable amount**

Definition: The taxable amount of dividends received from taxable Canadian companies.

Variable Name: *divnd\_inc*

Variable Format: Numeric variable

**Income, farming, gross**

Definition: Gross farming income is the total income from the tax filer’s unincorporated farming operation, before costs and expenses are deducted. If the enterprise is a partnership, each partner reports income from the entire operation

Variable Name*: farm\_inc\_gross*

Variable Format: Numeric variable

**Income, farming, net**

Definition: Net farming income is the tax filer’s share of income (gain or loss) from an unincorporated farming operation, after costs and expenses are deducted. It is a component of self-employment income. Amounts reported by taxfilers might be positive, negative or zero.

Variable Name: *farm\_inc\_net*

Variable Format: Numeric variable

**Income, fishing, gross**

Definition: Gross fishing income is the total income from the tax filer’s unincorporated fishing operation, before costs and expenses are deducted. If the enterprise is a partnership, each partner reports income from the entire operation.

Variable Name: *fish\_inc\_gross*

Variable Format: Numeric variable

**Income, fishing, net**

Definition: Net fishing income is the tax filer’s share of income (gain or loss) from an unincorporated fishing operation, after costs and expenses are deducted. It is a component of self-employment income. Amounts reported by taxfilers might be positive, negative or zero.

Variable Name: fish\_inc\_net

Variable Format: Numeric variable

**Interest and other investment income**

Definition: Interest and investment income is an income that is earned from interest and other investments during the tax year. This type of income can be received as a result of Canada Savings Bonds, corporate bonds, trusts, bank and other deposits, mortgages, notes, foreign interest, foreign dividend income and other property.

Variable Name: *invest\_inc*

Variable Format: Numeric variable

**Marital status (T1 PMF snapshot)**

Definition: Marital status is a code reporting the marital status of each individual. The category “common-law” became available in 1992.

0 Unstated

1 Married

2 Common-law (available as of 1992)

3 Widowed

4 Divorced

5 Separated

6 Single

Note: This marital status variable is captured at the time the T1 PMF snapshot was taken. Due to the time between tax filing and data processing, it is possible for the individuals to be of a different marital status as noted by this variable as compared to when he or she filed the tax records.

From 2016 tax year onwards, an alternative marital status variable is available to capture individual’s marital status during the time of tax filing as noted below. But there is still a time lag in the status captured by the alternative “marital\_status\_cd\_file” at tax filing as compared to the actual marital status as reported as on December 31 of the tax year on the tax form. Preliminary work has started to look into if there is a way to capture marital status during the tax year from other files provided by the CRA.

Variable Name: *marst*

Variable Format: Numeric variable

**Other employment income**

Definition: Other employment income is comprised of any taxable receipts from employment other than wages, salaries and commissions. For example, it includes tips, gratuities, or director's fees that are not reported on a T4 slip, and some other components that have changed through time.

As of tax year 2015, other employment income can be one or more of the following:

* Employment income not reported on a T4 slip
* Net research grant
* Clergy’s housing allowance and/or an amount for eligible utilities
* Foreign employment income
* Income maintenance insurance plans
* Veterans’ benefits (Box 127 of T4A)
* Certain GST/HST and Quebec sales tax (QST) rebates
* Royalties
* Amounts you received under a supplementary unemployment benefit plan (a guaranteed annual wage plan)
* Taxable benefit for premiums paid to cover you under a group term life insurance plan
* Employment profit-sharing plan
* Medical premium benefits (Box 118 of T4A)
* Wage Earner Protection Program (Box 132 of T4A)

Variable Name: *other\_empt\_inc*

Variable Format: Numeric variable

**Income, professional, gross**

Definition: Gross professional income is the total income from the practice of an unincorporated profession (e.g. dentists, accountants, doctors, etc.) before costs and expenses are deducted. If the enterprise is a partnership, each partner reports the income of the entire operation.

Variable Name: *prof\_inc\_gross*

Variable Format: Numeric variable

**Income, professional, net**

Definition: Net professional income is the tax filer’s share of income (gain or loss) from the practice of a profession after costs and expenses are deducted. The business must be unincorporated. Amounts reported by taxfilers might be positive, negative or zero.

Variable Name: *prof\_inc\_net*

Variable Format: Numeric variable

**Province of residence**

Definition: The province or territory of residence on December 31st of the tax year.

10             Newfoundland and Labrador

11             Prince Edward Island

12             Nova Scotia

13             New Brunswick

24             Québec

35             Ontario

46             Manitoba

47             Saskatchewan

48             Alberta

59             British Columbia

60             Yukon Territory

61             North West Territories (before 1999 including Nunavut)

62             Nunavut Territory (appears from 1999 onward)

90             Non-resident (Out of Canada); no longer exist in 2019

91             Multiple Jurisdictions; no longer exist in 2019

92             CIDA (External Aid); no longer exist in 2019

95 Others; appears in 2019 only

. Missing

Variable Name: *prov\_of\_res*

Variable Format: Numeric variable

**Income, rental, gross**

Definition: Gross rental income is the tax filer’s income from rental activities, before costs and expenses are deducted. If the property is owned by more than one person, then each partner enters the entire gross rental income on his or her return. Prior to 1988, limited partnership income (LTPI) may have been included in this variable.

Variable Name: *rent\_inc\_gross*

Variable Format: Numeric variable

**Income, rental, net**

Definition: Net rental income is the tax filer’s net income from rental activities (gain or loss) after costs and expenses are deducted. Amounts reported by tax filers might be positive, negative or zero. Prior to 1988, limited partnership income (LTPI) may have been included in this variable.

Variable Name: *rent\_inc\_net*

Variable Format: Numeric variable

**RRSP contributions**

Definition: The amount an individual contributes to a Registered Retirement Saving Plan (RRSP).

Variable Name: *rrsp\_contribution*

Variable Format: Numeric variable

**RRSP deduction, claimed by the tax filer**

Definition: The amount of a RRSP contribution that could be used for tax deduction.

Variable Name: *rrsp\_deduction*

Variable Format: Numeric variable

Variable Format: Numeric variable

**Age, recorded on T1**

Definition: Age of individuals. It is generated from variable “year of birth” reported (“t1\_*birth\_year\_recorded*” in T1 PMF). (Please see the details in variable “year of birth”).

Variable Name: *t1\_age\_recorded (on T1 PMF)*

Variable Format: Numeric variable

**Death year, recorded on T1**

Definition: The year an individual died, as recorded on the T1 file.

Variable Name: *t1\_death\_year\_recorded (on T1 PMF)*

Variable Format: Numeric variable

**Employee’s pension adjustment, T1**

Definition: Amount of the employee’s pension adjustment for the registered pension plan or a deferred profit sharing plan. The variable *t1\_empe\_padj\_amt* is obtained from T1 files and it is the total amount of pension adjustment credits sponsored by all employers in a given year.

Variable Name: *t1\_**empe\_padj\_amt (on T1 PMF)*

Variable Format: Numeric variable

**Sex, recorded**

Definition: The gender of individual, as recorded on the T1 file.

1 Male

2 Female

3 Other

. Missing

Note: Category “Other” is added starting from the 2018 vintage of T1 analytical files (2016 tax year in T1PMF).

Variable Name: *t1\_sex\_recorded (on T1 PMF)*

Variable Format: Numeric variable

**Employment income from T4 slips, total**

Definition: Total employment income from T4 slips includes all paid-employment income, i.e. wages, salaries, and commissions, before deductions (a sum across all paid jobs).

Variable Name: *t1\_t4earn (on T1 PMF)*

Variable Format: Numeric variable

**Employment insurance benefits**

Definition: Employment insurance (EI) benefits other than payments related to the cost of a course or program destined to facilitate re-entry into the labour force, are included in Taxable income. Employment insurance is income paid to individuals experiencing paid-employment income interruptions. There are also Employment insurance benefits for persons who stop working because of sickness, injury, pregnancy, birth, or adoption of a child.

Variable Name:  *t1\_uiearn (on T1 PMF)*

Variable Format: Numeric variable

**Union, professional and other dues**

Definition: Union dues include:

* Annual membership dues paid to a trade union or an association of public servants.
* Professional membership dues (to a maximum amount) to maintain a professional status recognized by law.
* Dues paid to a parity or advisory committee, ordered under provincial law.
* Professional or malpractice liability insurance premiums, if needed to maintain a professional status recognized by law.

The variables *t1\_union\_dues* is obtained from T1 files and the amount represents the total amount of union dues an individual paid (across all employments) in a given year.

Note: Annual union, professional, or like dues are reported in Line 212 of T1 and which is being fed by the content of box 44 of the T4 slip and/or from the receipts the tax filers have.

It is possible to have this two amounts differ in the same tax year for the same tax filers. One reason could be that the tax filers have multiple T4 slips in the same tax year and thus Line 212 of T1 would likely be the total amount of dues paid.

Another reason could be that the employees in fact received union due receipts directly from unions, but not from the employers. This amount would then be reported in Line 212 by the employees, but not shown in Box 44 of T4 slip.

Variable Name: *t1\_**union\_dues (on T1 PMF)*

Variable Format: Numeric variable

**T2 business owner flag**

Definition: this flag is used to identify individuals in T1PMF who are T2 business owners. If an individual in T1PMF has a link to the T2 Schedule 50 on which they were listed as a shareholder in the same tax year, the flag value is equal to 1, otherwise equal to 0.

Variable Name: *T2Owner\_flag*

Variable Format: Numeric variable

**RRSP income**

Definition: Registered Retirement Saving Plan (RRSP) income represents RRSP withdrawals during the tax year. All amounts withdrawn from an RRSP must be included in the taxfiler’s income.

Beginning in 1995, RRSP income includes repayments that have not been made to an RRSP under the Home Buyer’s Plan (HBP). The HBP enables an individual to withdraw up to $20,000 from his or her RRSP to buy or build a qualifying home. Under the HBP, the individual is required to repay the withdrawal to his or her RRSP within a period of no more than 15 years. The minimum required repayment on an annual basis is 1/15th of the amount withdrawn from the RRSP. If in any year the individual does not repay the amount required for that year, then the amount is included as RRSP income.

Variable Name: *t4rsp\_inc*

Variable Format: Numeric variable

**Income before tax, total (CRA definition)**

Definition: Calculated total income. The total income defined by the Canada Revenue Agency is the sum of the following income Source:s:

From 1982 to present:

* Canada/Quebec Pension Plan benefits Line 114 (includes Disability Line 152)
* Capital gains/losses calculated Line 127
* Dividends, taxable grossed up Line 120
* Earnings from T4 slips, total Line 101 (includes commissions, Line102)
* Interest and investment income Line 121
* Old Age Security pension Line 113
* Other employment income Line 104
* Other income Line 130
* Pension and superannuation income Line 115
* Rental income, net Line 126
* Self-employment net income:
* Net business income Line 135
* Net commission income Line 139
* Net farming income Line 141
* Net fishing income Line 143
* Net professional income Line 137
* Employment insurance benefits Line 119

From 1986 to present:

* Alimony or maintenance income Line 128. Prior to 1986, ALMI was

included in Other income.

From 1988 to present:

* Limited partnership income, net Line 122. Prior to 1988, LTPI was

included in Net business income, Net rental income, or Other income.

* Registered retirement savings plan income Line 129. Prior to 1988,

T4RSP was included in Other income.

From 1992 to present:

* Net federal supplements Line 146
* Social assistance payments Line 145
* Workers’ compensation payments Line 144

From 2006 to present: Universal child care benefit (UCCB\_) Line 117

Also, from 1982 to 1992, Family Allowance received was included in the calculation of total income as defined by the Canada Revenue Agency, and from 1982 to 1987, Other allowable expenses and Employment expense deduction (EMPLEX) were subtracted from total income as defined by the Canada Revenue Agency.

Variable Name: *tot\_inc\_calc*

Variable Format: Numeric variable

**Total income deduction**

Definition: The total income deductions applied against total income to arrive at net income.

Variable Name: *tot\_inc\_dedn\_calc*

Variable Format: Numeric variable

**Tax, total**

Definition: Total amount assessed (includes net federal tax, net provincial tax, and all federal and provincial penalties).

Variable Name: *tot\_tax\_calc*

Variable Format: Numeric variable

**Tuition fees for self**

Definition: A tuition fee is a non-refundable tax credit. If the individual was a student during the tax year, he or she may claim tuition fees (not books or expenses) paid to an educational institution of post-secondary level.

Variable Name: *tuition*

Variable Format: Numeric variable

**Year, recorded by CRA**

Definition: year recorded by CRA

Variable name: *year*

Variable format: Numeric variable

**2.5 Edited T4 ROE, job level**

**Adjustment factor for separation totals**

Definition: During the merger between the T4 and ROE, a small portion of separation records in the ROE file cannot be matched to any job record in the T4 file in a given year (observing t4roelink\_flag = 3). To avoid discarding this useful information on workers’ separations, users should apply blow-up factor rates as weights when computing estimates of the number of permanent quits, layoffs and other separations.

Derived from: Derived variable

Variable Name: *blowuprate*

Variable Format: Numeric variable

Coverage: t4roelink\_flag = 1

**Person Identifier**

Definition: A unique 15-digit identifier for individuals created in the data process. It is derived from Social Insurance Number (SIN).

Derived from: Data creation

Variable Name: *Casenum2021*

Variable Format: Character variable

Field length: 15

Coverage: All records

**CPP contribution through employment T4**

Definition: this is the amount that a paid employee contributes to his/her Canada Pension Plan (CPP) through paid employment.

Derived from: T4 supplementary file

Variable Name: *cppded*

Variable Format: Numeric variable

Field Length: 8

Coverage: All records

**Province of employment**

Definition: The province or territory of the job as recorded in Box 10 of the T4 remittance slip.

10 Newfoundland

11 Prince Edward Island

12 Nova Scotia

13 New Brunswick

24 Quebec

35 Ontario

46 Manitoba

47 Saskatchewan

48 Alberta

59 British Columbia

60 Yukon

61 North West Territories (including Nunavut before 1999)

62 Nunavut (available as of 1999)

Derived from: T4 Supplementary Files

Variable Name: *empt\_prov*

Variable Format: Numeric Variable

Coverage: All records

**Synthetic Enterprise ID**

Field name *ENTID\_SYN*

Description A synthetic unique identifier for the enterprise derived from the BR.

Source: Derived

Additional Information: The synthetic enterprise ID is uniquely mapping to the EntID of incorporated businesses and BR Business Number of unincorporated businesses respectively.

**First month worked**

Definition: the value is derived from record of employment. It indicates the individual’s first month of work for the given employer. For seasonal fishermen this would be the start of the fishing season.

Derived from: Record of Employment

Variable Name: *first\_month\_worked*

Variable Format: Numeric variable

Field Length: 4

Coverage: t4roelink\_flag=1

**First year worked**

Definition: the value is derived from record of employment. It indicates the individual’s first year of work for the given employer. For seasonal fishermen this would be the start of the fishing season.

Derived from: Record of Employment

Variable Name: *first\_year\_worked*

Variable Format: Numeric variable

Field Length: 4

Coverage: t4roelink\_flag=1

**Fishing identifier**

Definition: This field identifies whether this record represents regular employment or fishing. The codes are:

0 Regular employment

2 Fishing employment (either seasonal or year-round) since 1997

3 Seasonal fishing employment (prior to 1997)

4 Year-round fishing employment (prior to 1997)

Derived from: Record of Employment

Variable Name*: fishing\_identifier*

Variable Format: Numeric variable

Field Length: 8

Coverage: t4roelink\_flag=1

**Last month worked**

Definition: the value is derived from record of employment. It indicates individual’s last month of work for the given employer. For seasonal fishermen this would be the end of the fishing season.

Derived from: Record of Employment

Variable Name: *last\_month\_worked*

Variable Format: Numeric variable

Field Length: 4

Coverage: t4roelink\_flag=1

**Last year worked**

Definition: the value is derived from record of employment. It indicates individual’s last year of work for the given employer. For seasonal fishermen this would be the end of the fishing season.

Derived from: Record of Employment

Variable Name: *last\_year\_worked*

Variable Format: Numeric variable

Field Length: 4

Coverage: t4roelink\_flag=1

**Multi-ROE flag**

Definition: A binary variable indicating that a person has more than one separation from the same employer in a given year.

For people who have more than one separation from the same employer in a given year, only the last separation has been saved in the job-level LWF. Information on other separations is saved in the multiple ROE dataset. See Appendix B for more detail about how users should compute job separation total to account for the presence of job holders with multiple ROEs from one firm in a given year.

1 – Yes

0 – No

Derived from: Derived variable

Variable Name: *multiroe*

Variable Format: Numeric variable

Coverage: t4roelink\_flag=1

**Industry code, derived by the SCAN**

Definition: a 2-digit NAICS retrieved from the Business Register assigned for each enterprise at the national level. The first two-digit is available in BEAM.

As of the 2018 vintage, the industry code variable saved in the master file is renamed into NAICS\_SCAN to distinguish from the original NAICS saved in the “core” NALMF data. These two variables are different:

1. NAICS\_SCAN is saved in the master file at person-job level, while NAICS is saved in the “core” NALMF variable file at enterprise level;
2. the original NAICS saved in the NALMF is retrieved from a single year “Y+1” in the BR (January file in Y+1). It contains high percentage of missing values in earlier years. NAICS\_SCAN is retrieved from Y+1, Y, Y-1, Y-2, Y+2, Y+3, Y+4, Y+5, up until the last year available (2018 currently), respectively to obtain NAICS from different year in order to reduce the missing rate (see variable origin\_NAICS as well).
3. when an enterprise is a consolidation (when an enterprise reports for more than one enterprise, it is thus frequent for head office which appears in NAICS 55), the NAICS\_SCAN is retrieved from another series of tables in the GSUF called TBLSUFGENERICCONSODATA. This industry code (CONSOLIDATION\_NAICS) describes better the economic activities.

Derived from: NALMF

Variable Name: *naics\_scan*

Variable Format: character variable

Filed length: 2

Coverage: all records

**Permanent layoff, including complex transition**

Definition: A binary variable indicating that a permanent separation from a business enterprise occurred during the year for ROE reason 1 (shortage of work). A permanent separation is defined as a situation where a worker ***does not*** return to his/her employer during the same year or during the year following a separation.

0 A permanent separation for ROE reason 1 did not occur

1 A permanent separation for ROE reason 1 occurred

***Note for complex transition***

There are several type of relationships between predecessor and successors of an enterprises from year T to T+1: one to one, one to more (split or spin-over), more to one (merge or acquisition) and complex. It is not straightforward to decide if an enterprise should be viewed as a continuer in a “complex” transition. In turn, it is hard to decide if a separation is permanent or temporary when it happens in an enterprise who experiences a complex transition from year T to T+1. Therefore, we consider both scenario and calculate two sets of permanent/temporary separations:

1. An enterprise experience a complex transition is viewed as a continuer. Therefore, if a separation happens in this enterprise in year T, and the worker goes to the successor of the enterprise in year T+1, this separation is defined as a ***temporary*** separation because the successor is viewed as the same employer for the worker.
2. An enterprise experience a complex transition ***is not*** viewed as a continuer. Therefore, if a separation happens in this enterprise in year T, and the worker goes to the successor of the enterprise in year T+1, this separation is defined as a ***permanent*** separation because the successor is viewed as a new firm for the worker.

Derived from: Derived variable

Variable Name: *perm\_reason\_1\_inclclx*

Variable Format: Numeric variable

Coverage: *t4roelink\_flag* = 1

**QPP contribution through employment T4**

Definition: this is the amount that a paid employee contributes to his/her Quebec Pension Plan (QPP) through paid employment.

The variable *qppded* is retrieved from T4 files and it is the amount of QPP contribution through a paid job in a given year.

Derived from: T4 supplementary file

Variable Name: *qppded*

Variable Format: Numeric variable

Field Length: 8

Coverage: All records

**Reason for Separation – original ROE reason codes**

Definition: The reason (original code) for the separation recorded on the Record of Employment.

A Shortage of work (layoff)

B Strike or lockout

C Return to school

D Injury or illness

E Quit

F Pregnancy or parental (until early 2003)

Maternity (beginning early 2003)

G Retirement

H Work-sharing program

J Apprenticeship

K Other

L Retirement at the age of 65 years or older (prior to 1997)

M Dismissal

N Leave of absence

P Parental leave (available as of December 2002, code F was used for parental leave prior to that date)

Z Compassionate care (introduced early 2004)

Derived from: Record of Employment (ROE) files

Variable Name: *roe*\_*reason\_code*

Variable Format: Character Variable

Coverage: *t4roelink\_flag*= 1 and (record\_type=0 or record\_type=3)

**Tax deducted**

Definition: income tax deducted. The variable is from Box 22 on the T4 remittance slip. The variable is missing in 2004.

Derived from: T4 Supplementary File

Variable Name: *t4\_taxded*

Variable Format: Numeric variable

Field Length: 3

Coverage: All records

**Union dues, T4**

Definition: The amount of union dues an individual paid at a given job in a given year. Union dues include:

* Annual membership dues paid to a trade union or an association of public servants
* Professional membership dues (to a maximum amount) to maintain a professional status recognized by law
* Dues paid to a parity or advisory committee, ordered under provincial law
* Professional or malpractice liability insurance premiums, if needed to maintain a professional status recognized by law

Derived from: T4 supplementary files

Variable Name: *t4\_union\_dues*

Variable Format: Numeric variable

Field Length: 6

Coverage: All records

**Employment income**

Definition: Employment income received from a business enterprise, including wages, salaries, and commissions, before deductions, as indicated in Box 14 on the T4 remittance slip. Self-employment income is excluded.

Derived from: T4 supplementary file

Variable Name: *t4earn*

Variable Format: Numeric variable

Field Length: 8

Coverage: All records

**Temporary layoffs, including complex transition**

Definition: Count of temporary separations from a business enterprise that occurred during the year for ROE reason 1 (shortage of work). A temporary separation is defined as a situation where a worker returns to his/her employer during the same year or during the year following a separation.

***Note for complex transition***

There are several type of relationships between predecessor and successors of an enterprises from year T to T+1: one to one, one to more (split or spin-over), more to one (merge or acquisition) and complex. It is not straightforward to decide if an enterprise should be viewed as a continuer in a “complex” transition. In turn, it is hard to decide if a separation is permanent or temporary when it happens in an enterprise who experiences a complex transition from year T to T+1. Therefore, we consider both scenario and calculate two sets of permanent/temporary separations:

1. An enterprise experience a complex transition is viewed as a continuer. Therefore, if a separation happens in this enterprise in year T, and the worker goes to the successor of the enterprise in year T+1, this separation is defined as a ***temporary*** separation because the successor is viewed as the same employer for the worker.
2. An enterprise experience a complex transition ***is not*** viewed as a continuer. Therefore, if a separation happens in this enterprise in year T, and the worker goes to the successor of the enterprise in year T+1, this separation is defined as a ***permanent*** separation because the successor is viewed as a new firm for the worker.

Derived from: Derived variable

Variable Name: *temp\_reason\_1\_inclclx*

Variable Format: Numeric variable

Coverage: *t4roelink\_flag* = 1

**Employment insurance premiums**

Definition: Employment insurance (EI) premiums paid by the job holder based on their weekly insurable earnings in the job. The variable is from Box 18 on the T4 remittance slip.

Derived from: T4 supplementary file

Variable Name: *uiprem*

Variable Format: Numeric variable

Field Length: 8

Coverage: All records

**Calendar year**

Definition: Calendar year

Derived from: Processing

Variable Name: *year*

Variable Format: Numeric variable

Field Length: 8

Coverage: All records

**2.6 Longitudinal Immigration Database**

Refer to the separate documents named “Longitudinal Immigration Database Data Dictionary 2020” and “Longitudinal Immigration Database Dictionary Appendix 2020”.