business research microdata (brm)

2000-2017

Economic Analysis Division

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# Introduction

The goal of the Business Research Microdata (BRM), developed by the Economic Analysis Division (EAD) at Statistics Canada, is to provide external researchers at Research Data Centres (RDC) a set of ‘core’ firm level variables that are able to satisfy the economic questions their projects seek to answer. These include variables from the balance sheet, statements of income, employment slips, etc. of enterprises in Canada. In addition, EAD has created a number of derived variables for the BRM. These variables are based on economic theory and common usage, and helps to alleviate the burden of correct specification for external researchers.

This document provides an overview of the source files for the BRM, a user guide, a list of variables in the BRM, and detailed descriptions of each variable. A supplementary excel file ‘BRM\_VariableList\_2017’ provides a condensed list of variables in the BRM.

# Source Files

The BRM combines data from the Business Register (BR), T2 tax records including R&D Schedule 32 (providing information on R&D investment), T4 slips, PD7 forms, Trade by Exporter Characteristics (TEC, providing information on exports), Trade by Importer Characteristics (TIC, providing information on imports), and KLEMS (providing information on industry deflators).

## Business Register (BR)

Statistics Canada’s BR is an inventory that includes nearly all businesses operating in Canada including incorporated and unincorporated businesses, non-profit organizations, religious organizations, government departments and government institutions for all industrial sectors in the economy.

Entities in the BR are identified as simple (engaged in one industry and one operating location) or complex (engaged in more than one industry and/or location). While the BR considers smaller subdivisions of legal entities, the BRM presents data at the enterprise level – the level associated with a full set of financial statements.

If a large entity owns multiple enterprises, each of these enterprises will be included in the BRM. However, if an enterprise has multiple establishments, these establishments are not individually available in the BRM – only the enterprise’s aggregate information is provided (the information provided for a given Business Number (BN).

## T2 Corporation Income Tax (T2) and General Index of Financial Information (GIFI)

The T2 Corporation Income Tax Return is required for all corporations including non-profit organizations, tax-exempt corporations, and temporarily inactive corporations for every tax year, even if there is no tax payable. The only exception is a corporation that was a registered charity throughout the year.

In addition to containing entries present on the main T2 form itself (Schedule 200), the BRM includes additional information from select schedules, outlined below. In addition to these schedules, the GIFI provides an extensive list of financial statement items, where each item has a unique code.

Variables derived from T2 records need to be calendarized since a corporation’s tax year is equal to its fiscal year, which is not necessarily the calendar year. For these variables, the data is split between the number of days within each calendar year the record covers, and then aggregated up to the calendar year.

### Balance Sheet

The balance sheet is included in the GIFI and is T2 Schedule 100. The balance sheet shows the corporation’s financial position at the end of the tax year.

### Income Statement

The income statement is included in the GIFI and is T2 Schedule 125. The income statement shows the income generated and expense incurred by the corporation during the tax year. Schedule 1 – Net Income (Loss) for Income Tax Purposes should be filed by all corporations unless no adjustments for tax purposes are needed. This form provides a reconciliation between a corporations’ net income (or loss) as reported on financial statements and the net income (or loss) for tax purposes.

### Schedule 8 – Investment & Capital Cost Allowance (CCA)

A T2 Schedule 8 is only required of corporations that claim a capital cost allowance. A corporation may deduct part of the capital cost of certain depreciable property from income it earned in the year from a business or property. This deduction is called the capital cost allowance and it is calculated using this form. While claiming CCA, firms will report the amount of new acquisitions, dispositions, net adjustments and capital gains. These variables provide a measure of net investment per asset-class code.

### Schedule 31 – Investment Tax Credit – Corporations

This schedule is used by corporations to calculate and claim Investment Tax Credits (ITC). Corporations file a Schedule 31 if they earned ITC, are claiming deductions against Part I tax payable, are claiming a refund of credit earned during the current taxation year, are claiming a carry-forward of credit from preceding years, are transferring credit following an amalgamation or wind-up of a subsidiary, are requesting a credit-carry back, or are subject to a recapture of ITC.

### Schedule 32 – Claim for Scientific Research and Experimental Development (SR&ED) Carried out in Canada (Form T661)

This form is used for claims of a specific tax credit allocated for Scientific Research and Experimental Development (SR&ED) carried out in Canada. It must be filled within twelve months of the filing date of the T2. Form T661 provides technical information of SR&ED projects, calculates the expenditures related to this activity, and calculates the qualified expenditures for ITC.

## Statements of Remuneration Paid (T4)

A T4 is prepared by an employer for each employee and records employment income as well as contributions to programs such as CPP and EI. This information also informs the derivation of the number of employees at a business by counting the number of T4s submitted. Both incorporated and unincorporated enterprises can file T4s.

## Payroll Deductions and Remittances (PD7)

The PD7 is filled out by the employer to indicate the amount of the employee’s and employer’s benefits sent to CRA. This information is generally reported monthly, though only annual averages appear in the BRM.

## Trade by Exporter Characteristics (TEC): Goods

The TEC - Goods program provides aggregate statistical information on characteristics of Canadian businesses who export goods to countries outside of Canada. At the enterprise level, such characteristics include value of exports and number of exporting enterprises by employment size, number of partner countries, country of destination, concentration of exports, size of exports, and industry according to the NAICS. The target population for the TEC is all merchandise exporting enterprises as identified from exporter information (declaring units) provided on Customs export documentation (B13A, CAED, G7, Summary Reporting) and obtained through the Canada-US data exchange from US Census Bureau.

## Trade by Importer Characteristics (TIC): Goods

The TIC - Goods program is an initiative at Statistics Canada undertaken to analyze the business characteristics of importers of goods in Canada. These estimates are formed by linking customs-based merchandise trade data to enterprises in Statistics Canada's BR. This program providing users with a complete set of information on the profile of Canadian businesses involved in international merchandise trade.

## Canadian Employer-Employee Dynamics Database – Business Owner Module (CEEDD-BOM)

The CEEDD-BOM is developed from the CEEDD and provides an estimate for business ownership by gender (Grekou, Li and Liu, 2018 a & b).[[1]](#footnote-1) The universe covers in Canada all unincorporated businesses, and private corporations (non-publicly traded) – Canadian-controlled or otherwise – with sufficient identifying information on business ownership. The estimate classifies business ownership into men-owned, women-owned and equally-owned.

# User Guide

## General Information

This section provides information of interest to users of the BRM.

The BRM is an administrative cross-sectional dataset covering business sector enterprises with activity in Canada between the years of 2000 - 2017. It is intended to be used by external researches in Research Data Centres (RDC) in Canada. This is part of the on-going initiative at Statistics Canada to increase the availability of business micro data.

The BRM is at the enterprise-year level, so there is only one row observation for each enterprise-year combination. An enterprise is a legal entity in the Canadian tax system and is made up of the consolidation of financial statements across establishments. For most observations, the distinction between enterprise and establishment is not meaningful as single establishment enterprises are 99% of businesses in Canada. However, the complex multi-establishment enterprises that make up the remaining 1% of businesses account for roughly one-half of the Canadian economy in terms of total revenue. For the purposes of research, an enterprise can be regarded as a firm.

Although the same enterprise ID can be used to follow an enterprise across multiple years, the BRM is not a fully longitudinal file. For instance, it does not reflect merges and acquisitions. If users wish to conduct analysis using panel data, they are advised to contact EAD where the dataset can be transformed into a longitudinal structure.

**Universe**

The BRM is a subset of the National Accounts Longitudinal Microdata File (NALMF), i.e. every enterprise-year observation in the BRM is also in NALMF, but not every enterprise-year observation in NALMF is in the BRM. Users who are interested in NALMF are advised to contact EAD for documentation.

The scope of the BRM is restricted, compared to NALMF, along a number of dimensions. First, enterprises who were ever in NAICS 61, or NAICS 62, or NAICS 91 between the years 2000 - 2017 have been removed so their entire panel is missing, even if they switched to another industry. Second, the BRM requires enterprises to be current employers. They have to file either a T4 form or PD7 form within the given year. Finally, the last criteria imposed is that each enterprise must have filed a T2 form, so that every enterprise is incorporated. Unincorporated enterprises are therefore not present in the BRM. In total, this implies that the BRM is made up of employer business sector incorporated enterprises.

**Calendarization**

Since a corporation’s tax year is its fiscal year, the T2 based variables in the BRM need to be calendarized to match the fiscal year to the calendar year. For a given tax record, the data is split into portions that represent the number of days in each calendar year that the record covers. This portion is then aggregated up to each respective calendar year. This implies that there is certain degree of smoothing in the T2 based variables depending on the severity of the discrepancy between each corporation’s fiscal year to calendar year. The BRM provides the fiscal start date and fiscal end date for each enterprise-year observation to allow researchers to assess the degree of potential smoothing.

**EAD derived variables**

A further goal of the BRM is to alleviate the information barrier for external researchers, where a number of derived variables have been created. These variables were added based on economic theory, common usage and published papers by EAD analysts. Many projects by external researchers generate the same variables for their analysis, yet each time the researcher must invest resources in understanding the proper specification. With external researchers as the intended target of this dataset, the added derived variables will help to facilitate ease of use. All derived variables can be re-created from its subcomponents, where applicable. For derived variables used in published papers by EAD analysts, the goal of the BRM is to add these variables over time as the BRM matures, allowing external researchers the ability to utilize the same variables in their own projects.

The record layout has been split into two sections: base variables and analytic variables. The base variables record layout represent the list of variables extracted directly from NALMF. The analytic variables record layout represent the list of variables either extracted from other datasets/sources, or explicitly derived by EAD.

## Comparison to KLEMS by Industry

Appendix A provides a comparison at the 2-digit NAICS\_DOMINANT level between KLEMS and the BRM for nominal gross output, nominal GDP, nominal labour compensation, and nominal GDP based labour productivity. These figures are all indexed to the year 2012, illustrating the aggregate industry changes over time between the data published in KLEMS and that available in the BRM.

# Base Variables Record Layout

| Field Name | Size | Type | Source | Line |
| --- | --- | --- | --- | --- |
| [Entid](#entid) | 9 | CH | Derived – BR | N/A |
| [T4\_Payroll](#T4_Payroll) | 8 | N | Derived – T4 | N/A |
| [PD7\_AvgEmp\_12](#PD7_AvgEmp_12) | 8 | N | Derived – PD7 | N/A |
| [PD7\_AvgEmp\_NonZero](#PD7_AvgEmp_NonZero) | 8 | N | Derived – PD7 | N/A |
| [total\_assets](#total_assets) | 8 | N | T2 Schedule 100 | 2599 |
| [total\_liabilities](#total_liabilities) | 8 | N | T2 Schedule 100 | 3499 |
| [total\_shareholder\_equity](#total_shareholder_equity) | 8 | N | T2 Schedule 100 | 3620 |
| [total\_current\_assets](#total_current_assets) | 8 | N | T2 Schedule 100 | 1599 |
| [total\_tangible\_assets](#total_tangible_assets) | 8 | N | T2 Schedule 100 | 2008 |
| [tot\_acum\_amort\_tangible\_assets](#tot_acum_amort_tangible_assets) | 8 | N | T2 Schedule 100 | 2009 |
| [total\_intangible\_assets](#total_intangible_assets) | 8 | N | T2 Schedule 100 | 2178 |
| [tot\_acum\_amort\_intang\_assets](#tot_acum_amort_intang_assets) | 8 | N | T2 Schedule 100 | 2179 |
| [total\_current\_liabilities](#total_current_liabilities) | 8 | N | T2 Schedule 100 | 3139 |
| [land](#land) | 8 | N | T2 Schedule 100 | 1600 |
| [buildings](#buildings) | 8 | N | T2 Schedule 100 | 1680 |
| [machinery\_and\_equipment](#machinery_and_equipment) | 8 | N | T2 Schedule 100 | 1740 |
| [total\_revenue](#total_revenue) | 8 | N | T2 Schedule 125 | 8299 |
| [total\_expenses](#total_expenses) | 8 | N | T2 Schedule 125 | 9368 |
| [farm\_total\_revenue](#farm_total_revenue) | 8 | N | T2 Schedule 125 | 9659 |
| [farm\_total\_expenses](#farm_total_expenses) | 8 | N | T2 Schedule 125 | 9898 |
| [farm\_net\_income](#farm_net_income) | 8 | N | T2 Schedule 125 | 9899 |
| [total\_cost\_of\_sales](#total_cost_of_sales) | 8 | N | T2 Schedule 125 | 8518 |
| [gross\_profits](#gross_profits) | 8 | N | T2 Schedule 125 | 8519 |
| [net\_income\_befor\_taxextraitems](#net_income_befor_taxextraitems) | 8 | N | T2 Schedule 125 | 9898 |
| [sales\_goods\_and\_services](#sales_goods_and_services) | 8 | N | T2 Schedule 125 | 8089 |
| [net\_income\_after\_taxextraitems](#net_income_after_taxextraitems) | 8 | N | T2 Schedule 125 | 9999 |
| [opening\_inventory](#opening_inventory) | 8 | N | T2 Schedule 125 | 8300 |
| [closing\_inventory](#closing_inventory) | 8 | N | T2 Schedule 125 | 8500 |
| [total\_operating\_expenses](#total_operating_expenses) | 8 | N | T2 Schedule 125 | 9367 |
| [amortization\_tangible\_assets](#amortization_tangible_assets) | 8 | N | T2 Schedule 1 | 104 |
| [amortization\_intangible\_assets](#amortization_intangible_assets) | 8 | N | T2 Schedule 1 | 106 |
| [SRED\_Expenditures](#SRED_Expenditures) | 8 | N | T2 Schedule 31 | 380 |
| [SRED\_ITC\_Earned](#SRED_ITC_Earned) | 8 | N | T2 Schedule 31 | 540 |
| [SRED\_ITC\_Current\_at\_35Percent](#SRED_ITC_Current_at_35Percent) | 8 | N | T2 Schedule 31 | 420 |
| [SRED\_ITC\_Capital\_at\_35Percent](#SRED_ITC_Capital_at_35Percent) | 8 | N | T2 Schedule 31 | 440 |
| [SRED\_ITC\_Current\_at\_20Percent](#SRED_ITC_Current_at_20Percent) | 8 | N | T2 Schedule 31 | 430 |
| [SRED\_ITC\_Capital\_at\_20Percent](#SRED_ITC_Capital_at_20Percent) | 8 | N | T2 Schedule 31 | 450 |
| [SRED\_Deducted\_PartI](#SRED_Deducted_PartI) | 8 | N | T2 Schedule 31 | 560 |
| [SRED\_from\_partnership](#SRED_from_partnership) | 8 | N | T2 Schedule 31 | 550 |
| [SRED\_refunded](#SRED_refunded) | 8 | N | T2 Schedule 31 | 610 |
| [SRED\_carried\_back\_1year](#SRED_carried_back_1year) | 8 | N | T2 Schedule 31 | 911 |
| [SRED\_carried\_back\_2years](#SRED_carried_back_2years) | 8 | N | T2 Schedule 31 | 912 |
| [SRED\_carried\_back\_3years](#SRED_carried_back_3years) | 8 | N | T2 Schedule 31 | 913 |
| [OPAddressProvince](#OPAddressProvince) | 2 | CH | Business Register | N/A |
| [LegalTypeCode](#LegalTypeCode) | 1 | CH | Business Register | N/A |
| [NonProfitCode](#NonProfitCode) | 8 | N | Business Register | N/A |
| [NAICS](#NAICS) | 2 | CH | Business Register | N/A |
| [EntMultiEstablishmentFlag](#EntMultiEstablishmentFlag) | 8 | N | Business Register | N/A |
| [EntMultiLocationFlag](#EntMultiLocationFlag) | 8 | N | Business Register | N/A |
| [EntMultiProvinceFlag](#EntMultiProvinceFlag) | 8 | N | Business Register | N/A |
| [EntMultiActivityFlag](#EntMultiActivityFlag) | 8 | N | Business Register | N/A |
| [FiscalStartDate](#FiscalStartDate) | 8 | N | Business Register | N/A |
| [FiscalEndDate](#FiscalEndDate) | 8 | N | Business Register | N/A |
| [BirthDate](#BirthDate) | 8 | N | Business Register | N/A |
| [BusinessStatusCode](#BusinessStatusCode) | 1 | CH | Business Register | N/A |
| [IncorporationDate](#IncorporationDate) | 8 | N | Business Register | N/A |
| [Purchases\_cost\_of\_materials](#Purchases_cost_of_materials) | 8 | N | Schedule 125 | 8320 |
| [capital\_cost\_allowance](#capital_cost_allowance) | 8 | N | T2 Schedule 1 | 127 |
| [NbBN\_filedT4](#NbBN_filedT4) | 8 | N | Derived | N/A |
| [NbBN\_filedPD7](#NbBN_filedPD7) | 8 | N | Derived | N/A |
| [NbBN\_filedT2](#NbBN_filedT2) | 8 | N | Derived | N/A |
| [CCPC](#CCPC) | 8 | N | T2 | 040 |

# Analytic Variables Record Layout

| Field Name | Size | Type | Source |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | |
| T2 Corporation Income Tax Return (T2)/AFTS/Business Register (BR)/Canadian Employer-Employee Dynamics Database -Business Owner Module (CEEDD-BOM) | | | | |
| [gross\_output](#gross_output) | 8 | N | Derived - T2 Schedule 125 | |
| [value\_added\_cca](#value_added_cca) | 8 | N | Derived | |
| [value\_added\_amort](#value_added_amort) | 8 | N | Derived | |
| [int\_inputs\_cca](#int_inputs_cca) | 8 | N | Derived | |
| [int\_inputs\_amort](#int_inputs_amort) | 8 | N | Derived | |
| [lp\_go](#lp_go) | 8 | N | Derived | |
| [lp\_va\_cca](#lp_va_cca) | 8 | N | Derived | |
| [lp\_va\_amort](#lp_va_amort) | 8 | N | Derived | |
| [total\_tangible\_net\_stock](#total_tangible_net_stock) | 8 | N | Derived - T2 Schedule 100 | |
| [total\_intangible\_net\_stock](#total_intangible_net_stock) | 8 | N | Derived - T2 Schedule 100 | |
| [total\_assets\_d](#total_assets_d) | 8 | N | Derived - T2 Schedule 100 | |
| [total\_liabilities\_d](#total_liabilities_d) | 8 | N | Derived - T2 Schedule 100 | |
| [total\_current\_assets\_d](#total_current_assets_d) | 8 | N | Derived - T2 Schedule 100 | |
| [total\_current\_liabilities\_d](#total_current_liabilities_d) | 8 | N | Derived - T2 Schedule 100 | |
| [total\_expenses\_d](#total_expenses_d) | 8 | N | Derived - T2 Schedule 125 | |
| [farm\_total\_expenses\_d](#farm_total_expenses_d) | 8 | N | Derived - T2 Schedule 125 | |
| [total\_cost\_of\_sales\_d](#total_cost_of_sales_d) | 8 | N | Derived - T2 Schedule 125 | |
| [sales\_goods\_and\_services\_d](#sales_goods_and_services_d) | 8 | N | Derived - T2 Schedule 125 | |
| [total\_operating\_expenses\_d](#total_operating_expenses_d) | 8 | N | Derived - T2 Schedule 125 | |
| [amortization\_tangible\_assets\_d](#amortization_tangible_assets_d) | 8 | N | Derived - T2 Schedule 1 | |
| [amortization\_intangible\_assets\_d](#amortization_intangible_assets_d) | 8 | N | Derived - T2 Schedule 1 | |
| [Investment\_BLDG](#investment_BLDG) | 8 | N | Derived - T2 Schedule 8 | |
| [Investment\_ME](#investment_ME) | 8 | N | Derived - T2 Schedule 8 | |
| [Investment\_INTANGIBLE](#investment_INTANGIBLE) | 8 | N | Derived - T2 Schedule 8 | |
| [Investment\_NOCLASS](#investment_NOCLASS) | 8 | N | Derived - T2 Schedule 8 | |
| [Investment\_JUNK](#investment_JUNK) | 8 | N | Derived - T2 Schedule 8 | |
| [total\_tangible\_net\_investment](#total_tangible_net_investment) | 8 | N | Derived - T2 Schedule 8 | |
| [CountryOfControl\_Nalmf](#CountryOfControl_Nalmf) | 3 | CH | Derived - AFTS / Business Register | |
| [OwnershipGender](#Ownershipgender) | 1 | CH | Derived – CEEDD-BOM | |
| [age](#age) | 1 | N | Derived – Business Register | |
| [NAICS\_DOMINANT](#NAICS_DOMINANT) | 2 | CH | Derived – Business Register | |
|  |  |  |  | |
| Trade by Exporter Characteristics: Goods (TEC) | | | | |
| [list\_of\_export\_countries](#list_of_export_countries) | 1000 | CH | Derived – TEC | |
| [first\_export\_country\_value](#first_export_country_value) | 8 | N | Derived – TEC | |
| [second\_export\_country\_value](#second_export_country_value) | 8 | N | Derived – TEC | |
| [third\_export\_country\_value](#third_export_country_value) | 8 | N | Derived – TEC | |
| [list\_of\_export\_products](#list_of_export_products) | 1000 | CH | Derived – TEC | |
| [first\_export\_product\_value](#first_export_product_value) | 8 | N | Derived – TEC | |
| [second\_export\_product\_value](#second_export_product_value) | 8 | N | Derived – TEC | |
| [third\_export\_product\_value](#third_export_product_value) | 8 | N | Derived – TEC | |
| [total\_exports](#total_exports) | 8 | N | TEC | |
|  |  |  |  | |
| Trade by Importer Characteristics: Goods (TIC) | | | | |
| [list\_of\_import\_countries](#list_of_import_countries) | 1000 | CH | Derived – TIC | |
| [first\_import\_country\_value](#first_import_country_value) | 8 | N | Derived – TIC | |
| [second\_import\_country\_value](#second_import_country_value) | 8 | N | Derived – TIC | |
| [third\_import\_country\_value](#third_import_country_value) | 8 | N | Derived – TIC | |
| [list\_of\_import\_products](#list_of_import_products) | 1000 | CH | Derived – TIC | |
| [first\_import\_product\_value](#first_import_product_value) | 8 | N | Derived – TIC | |
| [second\_import\_product\_value](#second_import_product_value) | 8 | N | Derived – TIC | |
| [third\_import\_product\_value](#third_import_product_value) | 8 | N | Derived – TIC | |
| [total\_imports](#total_imports) | 8 | N | TIC | |
|  |  |  |  | |
| SR&ED Expenditures (Schedule 32: Form T661) | | | | |
| [RD\_out](#RD_out) | 8 | N | Derived - T2 Schedule 32: Form T661 | |
| [RD\_inv](#RD_inv) | 8 | N | Derived - T2 Schedule 32: Form T661 | |
| [RD\_purchase](#RD_purchase) | 8 | N | Derived - T2 Schedule 32: Form T661 | |
| [RD\_thirdparty](#RD_thirdparty) | 8 | N | Derived - T2 Schedule 32: Form T661 | |
| [RD\_inhouse](#RD_inhouse) | 8 | N | Derived - T2 Schedule 32: Form T661 | |
| [L0534\_0](#L0534_0) | 8 | N | T2 Schedule 32: Form T661 - Item 534 | |
| [L0536\_0](#L0536_0) | 8 | N | T2 Schedule 32: Form T661 - Item 536 | |
| [L0430\_0](#L0430_0) | 8 | N | T2 Schedule 32: Form T661 - Item 430 | |
| [L0517\_0](#L0517_0) | 8 | N | T2 Schedule 32: Form T661 - Item 517 | |
| [L0518\_0](#L0518_0) | 8 | N | T2 Schedule 32: Form T661 - Item 518 | |
| [L0432\_0](#L0432_0) | 8 | N | T2 Schedule 32: Form T661 - Item 432 | |
| [L0380\_0](#L0380_0) | 8 | N | T2 Schedule 32: Form T661 - Item 380 | |
| [L0502\_0](#L0502_0) | 8 | N | T2 Schedule 32: Form T661 - Item 502 | |
| [L0390\_0](#L0390_0) | 8 | N | T2 Schedule 32: Form T661 – Item 390 | |
| [L0504\_0](#L0504_0) | 8 | N | T2 Schedule 32: Form T661 - Item 504 | |
| [L0340\_0](#L0340_0) | 8 | N | T2 Schedule 32: Form T661 - Item 340 | |
| [L0345\_0](#L0345_0) | 8 | N | T2 Schedule 32: Form T661 - Item 345 | |
| [L0370\_0](#L0370_0) | 8 | N | T2 Schedule 32: Form T661 - Item 370 | |
|  |  |  |  | |
| Capital, Labour, Energy, Materials, Services (KLEMS) | | | | |
| [IFPA](#IFPA) | 8 | N | Derived – KLEMS | |
| [IFPK](#IFPK) | 8 | N | Derived – KLEMS | |
| [IFPL](#IFPL) | 8 | N | Derived – KLEMS | |

# Data Dictionary

Field name EntID

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

Source Derived

Additional Information N/A

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

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

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

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.

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.

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.

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

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

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

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

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

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

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

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

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

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.

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.

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.

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.

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Field name OPAddressProvince

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

Source Business Register

Additional Information

|  |  |
| --- | --- |
| **ProvinceStateCodeId** | **ProvinceStateEnglish** |
| 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 |

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 |

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 |

Field name NAICS

Description North American Classification System (NAICS) code for business. Missing NAICS set to 999999.

Source Business Register

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

Field name EntMultiEstablishmentFlag

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

Source Business Register

Additional Information

|  |  |
| --- | --- |
| **Code** | **Code description** |
| 0 | False |
| -1 | True |

Field name EntMultiLocationFlag

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

Source Business Register

Additional Information

|  |  |
| --- | --- |
| **Code** | **Code description** |
| 0 | False |
| -1 | True |

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 |

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 |

Field name FiscalStartDate

Description First day of business’ fiscal year.

Source Business Register

Additional Information N/A

Field name FiscalEndDate

Description Last day of business’ fiscal year.

Source Business Register

Additional Information N/A

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

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 |

Field name IncorporationDate

Description Date the business was incorporated.

Source Business Register

Additional Information N/A

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

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

Field name NbBN\_filedT4

Description Number of BNs that filed a T4 for the enterprise

Source Derived

Additional Information N/A

Field name NbBN\_filedPD7

Description Number of BNs that filed a PD7 for the enterprise

Source Derived

Additional Information N/A

Field name NbBN\_filedT2

Description Number of BNs that filed a T2 for the enterprise

Source Derived

Additional Information N/A

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

Field name gross\_output

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

Source Derived - NALMF

Additional Information Gross output measure

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

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

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.

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.

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. Figure 1 in Appendix B provides the average labour productivity relative to the NAICS\_DOMINANT industry year mean for each size class across the entire dataset. It is recommended researchers employ a size criteria for their productivity analysis to ensure their results are not biased towards small firms.

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. Figure 1 in Appendix B provides the average labour productivity relative to the NAICS\_DOMINANT industry year mean for each size class across the entire dataset. It is recommended researchers employ a size criteria for their productivity analysis to ensure their results are not biased towards small firms.

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. Figure 1 in Appendix B provides the average labour productivity relative to the NAICS\_DOMINANT industry year mean for each size class across the entire dataset. It is recommended researchers employ a size criteria for their productivity analysis to ensure their results are not biased towards small firms.

Field name total\_tangible\_net\_stock

Description sum(total\_tangible\_assets, tot\_acum\_amort\_tangible\_assets)

Source Derived - NALMF

Additional Information After amortized (depreciated) tangible capital stock from book value

Field name total\_intangible\_net\_stock

Description sum(total\_intangible\_assets + tot\_acum\_amort\_intang\_assets)

Source Derived - NALMF

Additional Information After amortized (depreciated) intangible capital stock from book value

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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\_d’ values to 0.

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

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

Field name investment\_INTANGIBLE

Description Net investment of intangible assets

Source T2 Schedule 8

Additional Information Asset-class codes: 14, 44

Field name investment\_NOCLASS

Description Net investment of other tangible assets

Source T2 Schedule 8

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

Field name investment\_JUNK

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

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

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 |

Field name OwnershipGender

Description An indicator variable representing the gender of the majority ownership of the enterprise.

Source CEEDD - BOM

Additional Information 0: Undetermined, 1: Male, 2: Female, 3: Equal

Field name age

Description The age of the enterprise. Defined as the difference between the current year and the minimum incorporation date found in the enterprise’s life. Negative values are replaced with -99.

Source Business Register

Field name NAICS\_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

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

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’.

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’.

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’.

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

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’.

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’.

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’.

Field name total\_exports

Description The sum of all exports for the enterprise

Source TEC

Additional Information N/A

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

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’.

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’.

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’.

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

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’.

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’.

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’.

Field name total\_imports

Description The sum of all imports for the enterprise

Source TIC

Additional Information N/A

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.

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.

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

Field name RD\_thirdparty

Description abs(L0370\_0)

Source T2 Schedule 32 (Form T661)

Additional Information Third party payments

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.

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

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

Field name L0430\_0

Description Government and non-government assistance for expenditures

Source T2 Schedule 32 (Form T661)

Additional Information N/A

Field name L0517\_0

Description Non-government assistance and contract payments of current expenditures

Source T2 Schedule 32 (Form T661)

Additional Information N/A

Field name L0518\_0

Description Non-government assistance and contract payments of capital expenditures

Source T2 Schedule 32 (Form T661)

Additional Information N/A

Field name L0432\_0

Description Non-government assistance for expenditures

Source T2 Schedule 32 (Form T661)

Additional Information N/A

Field name L0380\_0

Description Total current SR&ED expenditures

Source T2 Schedule 32 (Form T661)

Additional Information N/A

Field name L0502\_0

Description Prescribed proxy amount

Source T2 Schedule 32 (Form T661)

Additional Information N/A

Field name L0390\_0

Description Capital expenditures

Source T2 Schedule 32 (Form T661)

Additional Information N/A

Field name L0504\_0

Description Capital expenditures on shared-use-equipment

Source T2 Schedule 32 (Form T661)

Additional Information N/A

Field name L0340\_0

Description Arm's length contracts

Source T2 Schedule 32 (Form T661)

Additional Information N/A

Field name L0345\_0

Description Non-arm's length contracts

Source T2 Schedule 32 (Form T661)

Additional Information N/A

Field name L0370\_0

Description Third-party payments

Source T2 Schedule 32 (Form T661)

Additional Information N/A

Field name IFPA

Description Price deflator for Gross Domestic Product

Source KLEMS

Additional Information Chained (2012) dollars. Year 2017 values are imputed from the *ln* difference between 2015 & 2016

Field name IFPK

Description Price deflator for Capital Services

Source KLEMS

Additional Information Chained (2012) dollars. Year 2017 values are imputed from the *ln* difference between 2015 & 2016

Field name IFPL

Description Price deflator for Labour Input

Source KLEMS

Additional Information Chained (2012) dollars. Year 2017 values are imputed from the *ln* difference between 2015 & 2016

Field name IFPV

Description Price deflator for Gross Output

Source KLEMS

Additional Information Chained (2012) dollars. Year 2017 values are imputed from the *ln* difference between 2015 & 2016

1. See for details:

   Grekou, D., J. Li, and H. Liu. 2018. The Measurement of Business Ownership by Gender in the Canadian Employer–Employee Dynamics Database. Analytical Studies: Methods and References, no.017. Statistics Canada Catalogue no. 11-633-X. Ottawa: Statistics Canada.

   ----. 2018b. Women-owned Enterprises in Canada. Economic Insights, no. 083. Statistics Canada Catalogue no. 11-626-X. Ottawa: Statistics Canada. [↑](#footnote-ref-1)