

## **Business Research Microdata**

### ***Files***

[Base](#)

[Analytic](#)

### ***Variable Types***

Base Variables: Extracted from source files

Analytic Variables: Extracted and/or derived from source files for research purposes

### ***Format***

N: Numeric

CH: Character

**Base Variables**

Variable Number	Variable Name	Description	Format	Source
1	ENTID	A unique identifier for the enterprise derived from the BR	CH	Business Register
2	T4_Payroll	Total payroll for the enterprise.	N	T4
3	PD7_AvgEmp_12	Average employees reported from PD7s.	N	PD7
4	PD7_AvgEmp_NonZero	Average employees reported from PD7s recording a value of one or more.	N	PD7
5	total_assets	Total of all current, capital, long-term assets, and assets held in trust	N	T2 Schedule 100 – Balance Sheet Information – Item 2599
6	total_liabilities	Total of all current and long-term liabilities	N	T2 Schedule 100 – Balance Sheet Information – Item 3499
7	total_shareholder_equity	Sum of all shareholder equity amounts	N	T2 Schedule 100 – Balance Sheet Information – Item 3620
8	total_current_assets	Total current assets	N	T2 Schedule 100 – Balance Sheet Information – Item 1599
9	total_tangible_assets	Total tangible capital asset	N	T2 Schedule 100 – Balance Sheet Information – Item 2008
10	tot_acum_amort_tangible_assets	Total accumulated amortization of tangible capital assets	N	T2 Schedule 100 – Balance Sheet Information – Item 2009
11	total_intangible_assets	Total intangible capital assets	N	T2 Schedule 100 – Balance Sheet Information – Item 2178
12	tot_acum_amort_intang_assets	Total accumulated amortization of intangible capital assets	N	T2 Schedule 100 – Balance Sheet Information – Item 2179
13	total_current_liabilities	Total current liabilities	N	T2 Schedule 100 – Balance Sheet Information – Item 3139
14	land	Value of land	N	T2 Schedule 100 – Balance Sheet Information – Item 1600
15	buildings	Value of buildings	N	T2 Schedule 100 – Balance Sheet Information – Item 1680
16	machinery_and_equipment	Value of machinery & equipment	N	T2 Schedule 100 – Balance Sheet Information – Item 1740
17	total_revenue	Non-farm total revenue	N	T2 Schedule 125 – Income Statement Information – Item 8299
18	total_expenses	Non-farm total expenses	N	T2 Schedule 125 – Income Statement Information – Item 9368
19	farm_total_revenue	Total farming revenue	N	T2 Schedule 125 – Income Statement Information – Item 9659
20	farm_total_expenses	Total farming expenses	N	T2 Schedule 125 – Income Statement Information – Item 9898
21	farm_net_income	Net farm income	N	T2 Schedule 125 – Income Statement Information – Item 9899
22	total_cost_of_sales	Total cost of sales	N	T2 Schedule 125 – Income Statement Information – Item 8518
23	gross_profits	Gross profits	N	T2 Schedule 125 – Income Statement Information – Item 8519
24	net_income_befor_taxextraitems	Net income/loss before taxes and extraordinary items	N	T2 Schedule 125 – Income Statement Information – Item 9898
25	sales_goods_and_services	Total sales of goods and services	N	T2 Schedule 125 – Income Statement Information – Item 8089
26	net_income_after_taxextraitems	Net income after taxes and extraordinary items	N	T2 Schedule 125 – Income Statement Information – Item 9999
27	opening_inventory	Generic entry for inventory at start of period	N	T2 Schedule 125 – Income Statement Information – Item 8300
28	closing_inventory	Generic entry for inventory at end of period	N	T2 Schedule 125 – Income Statement Information – Item 8500
29	total_operating_expenses	Total operating expenses	N	T2 Schedule 125 – Income Statement Information – Item 9367
30	amortization_tangible_assets	Amortization (depreciation) of tangible assets	N	T2 Schedule 1 – Net Income (Loss) for Income Tax Purposes – Line 104
31	amortization_intangible_assets	Amortization (depreciation) of intangible assets	N	T2 Schedule 1 – Net Income (Loss) for Income Tax Purposes – Line 106
32	SRED_Expenditures	Expenditures qualifying for the SR&ED expenditure claim	N	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 380

33	SRED_ITC_Earned	SR&ED Investment Tax Credits (ITC) earned in year	N	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 540
34	SRED_ITC_Current_at_35Percent	Value of current expenditures contributing to SR&ED ITCs earned at 35% rate	N	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 420
35	SRED_ITC_Capital_at_20Percent	Value of capital expenditures contributing to SR&ED ITCs earned at 20% rate	N	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 450
36	SRED_ITC_Current_at_20Percent	Value of current expenditures contributing to SR&ED ITCs earned at 20% rate	N	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 430
37	SRED_ITC_Capital_at_35Percent	Value of capital expenditures contributing to SR&ED ITCs earned at 35% rate	N	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 440
38	SRED_Deducted_PartI	Amount of SR&ED credit deducted from Part I tax	N	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 560
39	SRED_from_partnership	Amount of SR&ED credit allocated from a partnership	N	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 550
40	SRED_refunded	Value of any refunded credit claimed on SR&ED expenditures	N	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 610
41	SRED_carried_back_1year	SR&ED credit carried from previous tax year	N	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 911
42	SRED_carried_back_2years	SR&ED credit carried from 2 <sup>nd</sup> previous tax year	N	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 912
43	SRED_carried_back_3years	SR&ED credit carried from 3 <sup>rd</sup> previous tax year	N	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 913
44	OPAddressProvince	The alphabetic code for the province or territory where the business is located	CH	Business Register
45	LegalTypeCode	Classification for the legal type of the business	CH	Business Register
46	NonProfitCode	Code indicating non-profit status	N	Business Register
47	NAICS	North American Classification System (NAICS) code for business	CH	Business Register
48	EntMultiEstablishmentFlag	Indicator if the enterprise has more than one establishment operating under it	N	Business Register
49	EntMultiLocationFlag	Indicator if the enterprise has more than one location under it	N	Business Register
50	EntMultiProvinceFlag	Indicator of there is more than one province or territory under the enterprise	N	Business Register
51	EntMultiActivityFlag	Indicator if there is more than one activity operating under the enterprise	N	Business Register
52	FiscalStartDate	First day of business' fiscal year	N	Business Register
53	FiscalEndDate	Last day of business' fiscal year	N	Business Register
54	BirthDate	The date the individual started their first business	N	Business Register
55	BusinessStatusCode	Code for the current status of a business.	CH	Business Register
56	IncorporationDate	Date the business was incorporated	N	Business Register
57	purchases_costs_of_materials	Purchases/costs of materials	N	T2 Schedule 125 – Income Statement Information – Item 8320
58	capital_cost_allowance	Portion of capital cost permitted to deduct from income it earned	N	T2 Schedule 1 - Line 127
59	NbBN_filedT4	Number of BNs that filed a T4 for the enterprise	N	Derived
60	NbBN_filedPD7	Number of BNs that filed a PD7 for the enterprise	N	Derived
61	NbBN_filedT2	Number of BNs that filed a T2 for the enterprise	N	Derived
62	CCPC	Type of corporation at the end of the tax year	N	T2 - Line 040

**Analytic Variables**

Variable Number	Variable Name	Description	Format	Source
<b>T2 Corporation Income Tax Return (T2)/Business Register (BR)/Canadian Employer-Employee Dynamics Database - Bbusiness Owner Module (CEEDD-BOM)</b>				
1	gross_output	total_revenue + farm_total_revenue	N	Derived - T2 Schedule 125
2	value_added_cca	net_income_befor_taxextraitems + T4_Payroll + capital_cost_allowance	N	Derived
3	value_added_amort	net_income_befor_taxextraitems + T4_Payroll + amortization_tangible_assets	N	Derived
4	int_inputs_cca	gross_output - value_added_cca (Set to missing if any sub-component is missing)	N	Derived
5	int_inputs_amort	gross_output - value_added_amort (Set to missing if any sub-component is missing)	N	Derived
6	lp_go	gross_output/PD7_AvgEmp_12	N	Derived
7	lp_va_cca	value_added_cca/PD7_AvgEmp_12	N	Derived
8	lp_va_amort	value_added_amort/PD7_AvgEmp_12	N	Derived
9	total_tangible_net_stock	total_tangible_assets + tot_acum_amort_tangible_assets	N	Derived - T2 Schedule 100
10	total_intangible_net_stock	total_intangible_assets + tot_acum_amort_intang_assets	N	Derived - T2 Schedule 100
11	total_assets_d	'total_assets_d' has been derived by replacing negative 'total_assets' values to 0.	N	Derived - T2 Schedule 100
12	total_liabilities_d	'total_liabilities_d' has been derived by replacing negative 'total_liabilities' values to 0.	N	Derived - T2 Schedule 100
13	total_current_assets_d	'total_current_assets_d' has been derived by replacing negative 'total_current_assets' values to 0.	N	Derived - T2 Schedule 100
14	total_current_liabilities_d	'total_current_liabilities_d' has been derived by replacing negative 'total_current_liabilities' values to 0.	N	Derived - T2 Schedule 100
15	total_expenses_d	'total_expenses_d' has been derived by replacing negative 'total_expenses' values to 0.	N	Derived - T2 Schedule 125
16	farm_total_expenses_d	'farm_total_expenses_d' has been derived by replacing negative 'farm_total_expenses' values to 0.	N	Derived - T2 Schedule 125
17	total_cost_of_sales_d	'total_cost_of_sales_d' has been derived by replacing negative 'total_cost_of_sales' values to 0.	N	Derived - T2 Schedule 125
18	sales_goods_and_services_d	'sales_goods_and_services_d' has been derived by replacing negative 'sales_goods_and_services' values to 0.	N	Derived - T2 Schedule 125
19	total_operating_expenses_d	'total_operating_expenses_d' has been derived by replacing negative 'total_operating_expenses' values to 0.	N	Derived - T2 Schedule 125
20	amortization_tangible_assets_d	'amortization_tangible_assets_d' has been derived by replacing negative 'amortization_tangible_assets' values to 0.	N	Derived - T2 Schedule 1
21	amortization_intangible_assets_d	'amortization_intangible_assets_d' has been derived by replacing negative 'amortization_intangible_assets' values to 0.	N	Derived - T2 Schedule 1
22	Investment_BLDG	Net investment of buildings	N	Derived - T2 Schedule 8
23	Investment_ME	Net investment of machinery & equipment	N	Derived - T2 Schedule 8
24	Investment_INTANGIBLE	Net Investment of intangible assets	N	Derived - T2 Schedule 8
25	Investment_NOCLASS	Net investment of other tangible assets	N	Derived - T2 Schedule 8
26	Investment_JUNK	Net investment of unknown-type assets	N	Derived - T2 Schedule 8
27	total_tangible_net_investment	investment_BLDG + investment_ME + investment_NOCLASS + investment_JUNK	N	Derived - T2 Schedule 8
28	CountryOfControl_NALMF	Code for the country of residence	CH	Derived - AFTS / Business Register
29	OwnershipGender	Gender of majority ownership	N	Derived - CEEDD-BOM
30	age	Age of the enterprise from its incorporation date	N	Derived - Business Register

31	NAICS_DOMINANT	Most frequent non-missing NAICS that appears for the enterprise's panel	CH	Derived - Business Register
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**Trade by Exporter Characteristics: Goods (TEC)**

1	list_of_export_countries	Ranked ISO code list of destination countries from largest export value to lowest export value	CH	Derived - TEC
2	first_export_country_value	Export value of the enterprises' highest destination country	N	Derived - TEC
3	second_export_country_value	Export value of the enterprises' second highest destination country	N	Derived - TEC
4	third_export_country_value	Export value of the enterprises' third highest destination country	N	Derived - TEC
5	list_of_export_products	Ranked 2-digit HS code list of products from largest export value to lowest export value	CH	Derived - TEC
6	first_export_product_value	Export value of the enterprises' highest 2-digit HS product code	N	Derived - TEC
7	second_export_product_value	Export value of the enterprises' second highest 2-digit HS product code	N	Derived - TEC
8	third_export_product_value	Export value of the enterprises' third highest 2-digit HS product code	N	Derived - TEC
9	total_exports	Total export value for the enterprise	N	TEC

**Trade by Importer Characteristics: Goods (TIC)**

1	list_of_import_countries	Ranked ISO code list of arrival countries from largest import value to lowest import value	CH	Derived - TIC
2	first_import_country_value	Import value of the enterprises' highest arrival country	N	Derived - TIC
3	second_import_country_value	Import value of the enterprises' second highest arrival country	N	Derived - TIC
4	third_import_country_value	Import value of the enterprises' third highest arrival country	N	Derived - TIC
5	list_of_import_products	Ranked 2-digit HS code list of products from largest import value to lowest import value	CH	Derived - TIC
6	first_import_product_value	Import value of the enterprises' highest 2-digit HS product code	N	Derived - TIC
7	second_import_product_value	Import value of the enterprises' second highest 2-digit HS product code	N	Derived - TIC
8	third_import_product_value	Import value of the enterprises' third highest 2-digit HS product code	N	Derived - TIC
9	total_imports	Total import value for the enterprise	N	TIC

**Scientific Research and Experimental Development Expenditures (Schedule 32: Form T661)**

1	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)	N	Derived - T2 Schedule 32: Form T661
2	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)	N	Derived - T2 Schedule 32: Form T661
3	RD_purchase	$abs(L0340\_0) + abs(L0345\_0)$	N	Derived - T2 Schedule 32: Form T661
4	RD_thirdparty	$abs(L0370\_0)$	N	Derived - T2 Schedule 32: Form T661
5	RD_inhouse	$RD\_inv - RD\_purchase - RD\_thirdparty$ (Set to missing if any sub-component is missing)	N	Derived - T2 Schedule 32: Form T661
6	L0534_0	Government and non-government assistance, and contract payments of current expenditures	N	T2 Schedule 32: Form T661 - Item 534
7	L0536_0	Government and non-government assistance, and contract payments of capital expenditures	N	T2 Schedule 32: Form T661 - Item 536
8	L0430_0	Government and non-government assistance for expenditures	N	T2 Schedule 32: Form T661 - Item 430

9	L0517_0	Non-government assistance and contract payments of current expenditures	N	T2 Schedule 32: Form T661 - Item 517
10	L0518_0	Non-government assistance and contract payments of capital expenditures	N	T2 Schedule 32: Form T661 - Item 518
11	L0432_0	Non-government assistance for expenditures	N	T2 Schedule 32: Form T661 - Item 432
12	L0380_0	Total current SR&ED expenditures	N	T2 Schedule 32: Form T661 - Item 380
13	L0502_0	Prescribed proxy amount	N	T2 Schedule 32: Form T661 - Item 502
14	L0390_0	Capital expenditures	N	T2 Schedule 32: Form T661 - Item 390
15	L0504_0	Capital expenditures on shared-use-equipment	N	T2 Schedule 32: Form T661 - Item 504
16	L0340_0	Arm's length contracts	N	T2 Schedule 32: Form T661 - Item 340
17	L0345_0	Non-arm's length contracts	N	T2 Schedule 32: Form T661 - Item 345
18	L0370_0	Third-party payments	N	T2 Schedule 32: Form T661 - Item 370

**Capital, Labour, Energy, Materials, Services (KLEMS)**

1	IFPA	Price Index of Gross Domestic Product , Chained (2012) Dollars	N	Derived - KLEMS
2	IFPK	Price Index of Capital Services , Chained (2012) Dollars	N	Derived - KLEMS
3	IFPL	Price Index of Labour Input , Chained (2012) Dollars	N	Derived - KLEMS
4	IFPV	Price Index of Gross Output, Chained (2012) Dollars	N	Derived - KLEMS