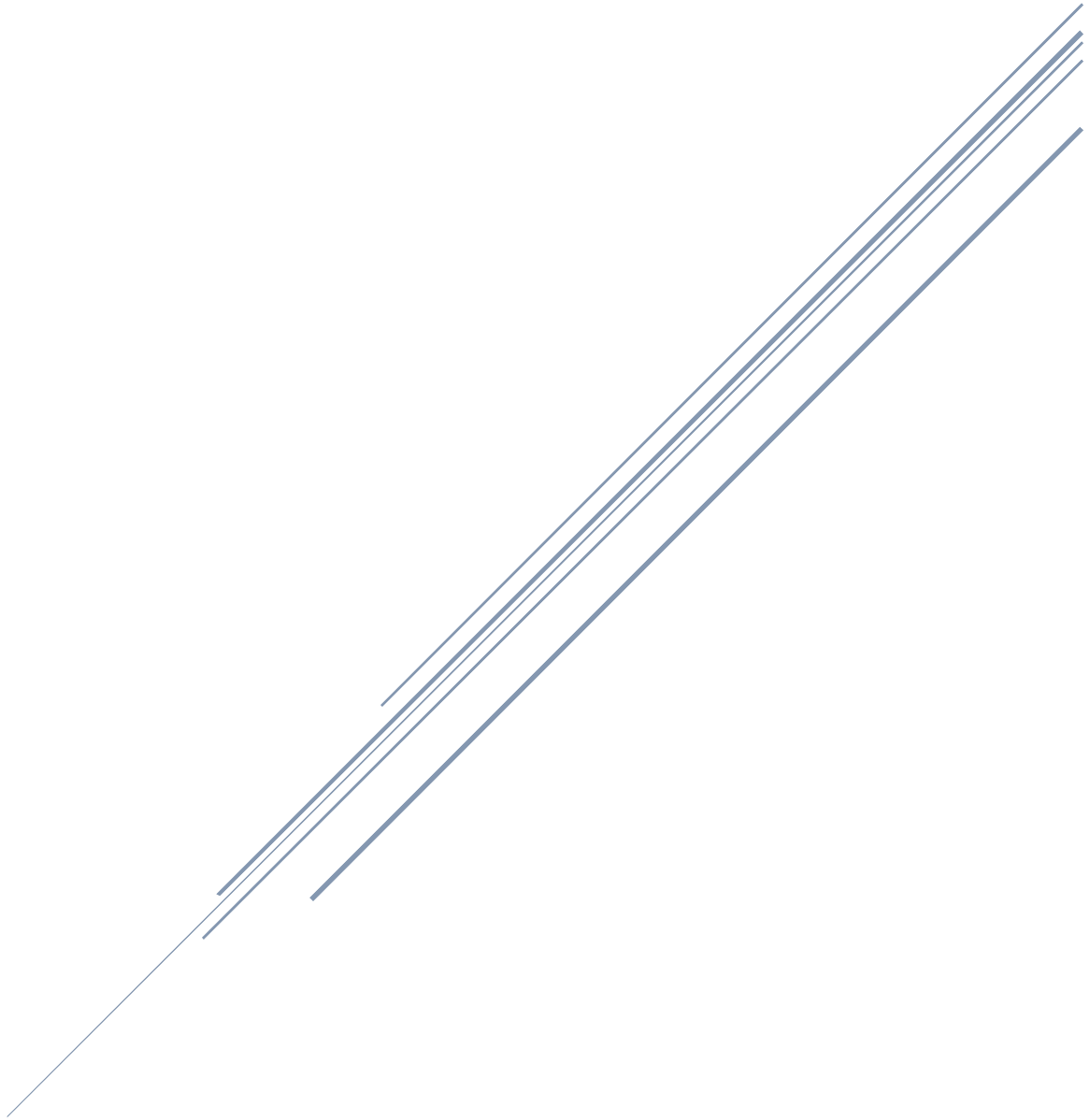


BUSINESS RESEARCH MICRODATA (BRM)

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 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.

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.

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 researchers 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
<u>Entid</u>	9	CH	Derived – BR	N/A
<u>T4 Payroll</u>	8	N	Derived – T4	N/A
<u>PD7 AvgEmp 12</u>	8	N	Derived – PD7	N/A
<u>PD7 AvgEmp NonZero</u>	8	N	Derived – PD7	N/A
<u>total assets</u>	8	N	T2 Schedule 100	2599
<u>total liabilities</u>	8	N	T2 Schedule 100	3499
<u>total shareholder equity</u>	8	N	T2 Schedule 100	3620
<u>total current assets</u>	8	N	T2 Schedule 100	1599
<u>total tangible assets</u>	8	N	T2 Schedule 100	2008
<u>tot acum amort tangible assets</u>	8	N	T2 Schedule 100	2009
<u>total intangible assets</u>	8	N	T2 Schedule 100	2178
<u>tot acum amort intang assets</u>	8	N	T2 Schedule 100	2179
<u>total current liabilities</u>	8	N	T2 Schedule 100	3139
<u>land</u>	8	N	T2 Schedule 100	1600
<u>buildings</u>	8	N	T2 Schedule 100	1680
<u>machinery and equipment</u>	8	N	T2 Schedule 100	1740
<u>total revenue</u>	8	N	T2 Schedule 125	8299
<u>total expenses</u>	8	N	T2 Schedule 125	9368
<u>farm total revenue</u>	8	N	T2 Schedule 125	9659
<u>farm total expenses</u>	8	N	T2 Schedule 125	9898
<u>farm net income</u>	8	N	T2 Schedule 125	9899
<u>total cost of sales</u>	8	N	T2 Schedule 125	8518
<u>gross profits</u>	8	N	T2 Schedule 125	8519
<u>net income befor taxextraitems</u>	8	N	T2 Schedule 125	9898
<u>sales goods and services</u>	8	N	T2 Schedule 125	8089
<u>net income after taxextraitems</u>	8	N	T2 Schedule 125	9999
<u>opening inventory</u>	8	N	T2 Schedule 125	8300
<u>closing inventory</u>	8	N	T2 Schedule 125	8500
<u>total operating expenses</u>	8	N	T2 Schedule 125	9367
<u>amortization tangible assets</u>	8	N	T2 Schedule 1	104
<u>amortization intangible assets</u>	8	N	T2 Schedule 1	106
<u>SRED Expenditures</u>	8	N	T2 Schedule 31	380
<u>SRED ITC Earned</u>	8	N	T2 Schedule 31	540
<u>SRED ITC Current at 35Percent</u>	8	N	T2 Schedule 31	420
<u>SRED ITC Capital at 35Percent</u>	8	N	T2 Schedule 31	440
<u>SRED ITC Current at 20Percent</u>	8	N	T2 Schedule 31	430
<u>SRED ITC Capital at 20Percent</u>	8	N	T2 Schedule 31	450

Field Name	Size	Type	Source	Line
SRED Deducted PartI	8	N	T2 Schedule 31	560
SRED from partnership	8	N	T2 Schedule 31	550
SRED refunded	8	N	T2 Schedule 31	610
SRED carried back 1year	8	N	T2 Schedule 31	911
SRED carried back 2years	8	N	T2 Schedule 31	912
SRED carried back 3years	8	N	T2 Schedule 31	913
OPAddressProvince	2	CH	Business Register	N/A
LegalTypeCode	1	CH	Business Register	N/A
NonProfitCode	8	N	Business Register	N/A
NAICS	6	CH	Business Register	N/A
EntMultiEstablishmentFlag	8	N	Business Register	N/A
EntMultiLocationFlag	8	N	Business Register	N/A
EntMultiProvinceFlag	8	N	Business Register	N/A
EntMultiActivityFlag	8	N	Business Register	N/A
FiscalStartDate	8	N	Business Register	N/A
FiscalEndDate	8	N	Business Register	N/A
BirthDate	8	N	Business Register	N/A
BusinessStatusCode	1	CH	Business Register	N/A
IncorporationDate	8	N	Business Register	N/A
Purchases cost of materials	8	N	Schedule 125	8320
capital cost allowance	8	N	T2 Schedule 1	127
NbBN filedT4	8	N	Derived	N/A
NbBN filedPD7	8	N	Derived	N/A
NbBN filedT2	8	N	Derived	N/A
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	8	N	Derived - T2 Schedule 125
value_added_cca	8	N	Derived
value_added_amort	8	N	Derived
int_inputs_cca	8	N	Derived
int_inputs_amort	8	N	Derived
lp_go	8	N	Derived
lp_va_cca	8	N	Derived
lp_va_amort	8	N	Derived
total_tangible_net_stock	8	N	Derived - T2 Schedule 100
total_intangible_net_stock	8	N	Derived - T2 Schedule 100
total_assets_d	8	N	Derived - T2 Schedule 100
total_liabilities_d	8	N	Derived - T2 Schedule 100
total_current_assets_d	8	N	Derived - T2 Schedule 100
total_current_liabilities_d	8	N	Derived - T2 Schedule 100
total_expenses_d	8	N	Derived - T2 Schedule 125
farm_total_expenses_d	8	N	Derived - T2 Schedule 125
total_cost_of_sales_d	8	N	Derived - T2 Schedule 125
sales_goods_and_services_d	8	N	Derived - T2 Schedule 125
total_operating_expenses_d	8	N	Derived - T2 Schedule 125
amortization_tangible_assets_d	8	N	Derived - T2 Schedule 1
amortization_intangible_assets_d	8	N	Derived - T2 Schedule 1
Investment_BLDG	8	N	Derived - T2 Schedule 8
Investment_ME	8	N	Derived - T2 Schedule 8
Investment_INTANGIBLE	8	N	Derived - T2 Schedule 8
Investment_NOCLASS	8	N	Derived - T2 Schedule 8
Investment_JUNK	8	N	Derived - T2 Schedule 8
total_tangible_net_investment	8	N	Derived - T2 Schedule 8
CountryOfControl_Nalmf	3	CH	Derived - AFTS / Business Register
OwnershipGender	1	CH	Derived – CEEDD-BOM
age	1	N	Derived – Business Register
NAICS_DOMINANT	1	CH	Derived – Business Register
Trade by Exporter Characteristics: Goods (TEC)			
list_of_export_countries	1000	CH	Derived – TEC
first_export_country_value	8	N	Derived – TEC

Field Name	Size	Type	Source
second export country value	8	N	Derived – TEC
third export country value	8	N	Derived – TEC
list of export products	1000	CH	Derived – TEC
first export product value	8	N	Derived – TEC
second export product value	8	N	Derived – TEC
third export product value	8	N	Derived – TEC
total exports	8	N	TEC
Trade by Importer Characteristics: Goods (TIC)			
list of import countries	1000	CH	Derived – TIC
first import country value	8	N	Derived – TIC
second import country value	8	N	Derived – TIC
third import country value	8	N	Derived – TIC
list of import products	1000	CH	Derived – TIC
first import product value	8	N	Derived – TIC
second import product value	8	N	Derived – TIC
third import product value	8	N	Derived – TIC
total imports	8	N	TIC
SR&ED Expenditures (Schedule 32: Form T661)			
RD_out	8	N	Derived - T2 Schedule 32: Form T661
RD_inv	8	N	Derived - T2 Schedule 32: Form T661
RD_purchase	8	N	Derived - T2 Schedule 32: Form T661
RD_thirdparty	8	N	Derived - T2 Schedule 32: Form T661
RD_inhouse	8	N	Derived - T2 Schedule 32: Form T661
L0534_0	8	N	T2 Schedule 32: Form T661 - Item 534
L0536_0	8	N	T2 Schedule 32: Form T661 - Item 536
L0430_0	8	N	T2 Schedule 32: Form T661 - Item 430
L0517_0	8	N	T2 Schedule 32: Form T661 - Item 517
L0518_0	8	N	T2 Schedule 32: Form T661 - Item 518
L0432_0	8	N	T2 Schedule 32: Form T661 - Item 432
L0380_0	8	N	T2 Schedule 32: Form T661 - Item 380
L0502_0	8	N	T2 Schedule 32: Form T661 - Item 502
L0390_0	8	N	T2 Schedule 32: Form T661 – Item 390
L0504_0	8	N	T2 Schedule 32: Form T661 - Item 504
L0340_0	8	N	T2 Schedule 32: Form T661 - Item 340
L0345_0	8	N	T2 Schedule 32: Form T661 - Item 345
L0370_0	8	N	T2 Schedule 32: Form T661 - Item 370
Capital, Labour, Energy, Materials, Services (KLEMS)			

Field Name	Size	Type	Source
IFPA	8	N	Derived – KLEMS
IFPK	8	N	Derived – KLEMS
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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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 Research Microdata (BRM)

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 Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

Field name	SRED_carried_back_2years
Description	SR&ED credit carried from 2 nd previous tax year.
Source	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 912
Additional Information	N/A

Business Research Microdata (BRM)

Field name	SRED_carried_back_3years
Description	SR&ED credit carried from 3 rd previous tax year.
Source	T2 Schedule 31 – Investment Tax Credit – Corporations – Line 913
Additional Information	N/A

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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 Research Microdata (BRM)

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 6-digit level in the BR.

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

Field name	FiscalStartDate
Description	First day of business' fiscal year.
Source	Business Register
Additional Information	N/A

Business Research Microdata (BRM)

Field name	FiscalEndDate
Description	Last day of business' fiscal year.
Source	Business Register
Additional Information	N/A

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

Field name	IncorporationDate
Description	Date the business was incorporated.
Source	Business Register
Additional Information	N/A

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

Field name	NbBN_filedT4
Description	Number of BNs that filed a T4 for the enterprise
Source	Derived
Additional Information	N/A

Business Research Microdata (BRM)

Field name	NbBN_filedPD7
Description	Number of BNs that filed a PD7 for the enterprise
Source	Derived
Additional Information	N/A

Business Research Microdata (BRM)

Field name	NbBN_filedT2
Description	Number of BNs that filed a T2 for the enterprise
Source	Derived
Additional Information	N/A

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

Field name	gross_output
Description	sum(total_revenue, farm_total_revenue)
Source	Derived - NALMF
Additional Information	Gross output measure

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

Field name	value_added_amort
Description	sum(net_income_befor_taxextraitems, T4_Payroll, amortization_tangible_assets)
Source	Derived - NALMF
Additional Information	Value-added measure using accounting based amortization of tangible assets as a measure of depreciation of capital

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

Field name	lp_go
Description	gross_output/PD7_AvgEmp_12
Source	Derived - NALMF
Additional Information	<p>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.</p>

Business Research Microdata (BRM)

Field name	lp_va_cca
Description	value_added_cca/PD7_AvgEmp_12
Source	Derived - NALMF
Additional Information	<p>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.</p>

Business Research Microdata (BRM)

Field name	lp_va_amort
Description	value_added_amort/PD7_AvgEmp_12
Source	Derived - NALMF
Additional Information	<p>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.</p>

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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 Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

Field name	investment_INTANGIBLE
Description	Net investment of intangible assets
Source	T2 Schedule 8
Additional Information	Asset-class codes: 14, 44

Business Research Microdata (BRM)

Field name	investment_NOCLASS
Description	Net investment of other tangible assets
Source	T2 Schedule 8
Additional Information	Schedule 8 asset-class codes: 25, 36

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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'.

Business Research Microdata (BRM)

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'.

Business Research Microdata (BRM)

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'.

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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'.

Business Research Microdata (BRM)

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'.

Business Research Microdata (BRM)

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'.

Business Research Microdata (BRM)

Field name	total_exports
Description	The sum of all exports for the enterprise
Source	TEC
Additional Information	N/A

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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'.

Business Research Microdata (BRM)

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'.

Business Research Microdata (BRM)

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'.

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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'.

Business Research Microdata (BRM)

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'.

Business Research Microdata (BRM)

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'.

Business Research Microdata (BRM)

Field name	total_imports
Description	The sum of all imports for the enterprise
Source	TIC
Additional Information	N/A

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

Field name	RD_thirdparty
Description	abs(L0370_0)
Source	T2 Schedule 32 (Form T661)
Additional Information	Third party payments

Business Research Microdata (BRM)

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.

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

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

Business Research Microdata (BRM)

Field name	L0430_0
Description	Government and non-government assistance for expenditures
Source	T2 Schedule 32 (Form T661)
Additional Information	N/A

Business Research Microdata (BRM)

Field name	L0517_0
Description	Non-government assistance and contract payments of current expenditures
Source	T2 Schedule 32 (Form T661)
Additional Information	N/A

Business Research Microdata (BRM)

Field name	L0518_0
Description	Non-government assistance and contract payments of capital expenditures
Source	T2 Schedule 32 (Form T661)
Additional Information	N/A

Business Research Microdata (BRM)

Field name	L0432_0
Description	Non-government assistance for expenditures
Source	T2 Schedule 32 (Form T661)
Additional Information	N/A

Business Research Microdata (BRM)

Field name	L0380_0
Description	Total current SR&ED expenditures
Source	T2 Schedule 32 (Form T661)
Additional Information	N/A

Business Research Microdata (BRM)

Field name	L0502_0
Description	Prescribed proxy amount
Source	T2 Schedule 32 (Form T661)
Additional Information	N/A

Business Research Microdata (BRM)

Field name	L0390_0
Description	Capital expenditures
Source	T2 Schedule 32 (Form T661)
Additional Information	N/A

Business Research Microdata (BRM)

Field name	L0504_0
Description	Capital expenditures on shared-use-equipment
Source	T2 Schedule 32 (Form T661)
Additional Information	N/A

Business Research Microdata (BRM)

Field name	L0340_0
Description	Arm's length contracts
Source	T2 Schedule 32 (Form T661)
Additional Information	N/A

Business Research Microdata (BRM)

Field name	L0345_0
Description	Non-arm's length contracts
Source	T2 Schedule 32 (Form T661)
Additional Information	N/A

Business Research Microdata (BRM)

Field name	L0370_0
Description	Third-party payments
Source	T2 Schedule 32 (Form T661)
Additional Information	N/A

Business Research Microdata (BRM)

Field name	IFPA
Description	Price deflator for Gross Domestic Product
Source	KLEMS
Additional Information	Chained (2012) dollars. Year 2017 values are imputed from the <i>ln</i> difference between 2015 & 2016

Business Research Microdata (BRM)

Field name	IFPK
Description	Price deflator for Capital Services
Source	KLEMS
Additional Information	Chained (2012) dollars. Year 2017 values are imputed from the <i>ln</i> difference between 2015 & 2016

Business Research Microdata (BRM)

Field name	IFPL
Description	Price deflator for Labour Input
Source	KLEMS
Additional Information	Chained (2012) dollars. Year 2017 values are imputed from the <i>ln</i> difference between 2015 & 2016

Business Research Microdata (BRM)

Field name	IFPV
Description	Price deflator for Gross Output
Source	KLEMS
Additional Information	Chained (2012) dollars. Year 2017 values are imputed from the <i>ln</i> difference between 2015 & 2016