

Table 5a: Scientific Research and Experimental Development (SR&ED) Expenditures Deducted from Tax on Schedule 1 by Sector (two digits) based on the North American Industry Classification System (NAICS), 2015 to 2021

NAICS Sector	2015		2016		2017		2018		2019		2020		2021	
	Business count	Amount (\$000)	Business count	Amount (\$000)	Business count	Amount (\$000)	Business count	Amount (\$000)	Business count	Amount (\$000)	Business count	Amount (\$000)	Business count	Amount (\$000)
Agriculture Forestry Fishing and Hunting (11)	0	0	0	0	0	0	370	66,536	370	76,738	360	63,519	350	57,735
Mining and Oil and Gas Extraction (21)	120	309,787	120	233,537	120	520,796	120	473,286	120	604,582	110	490,417	110	844,462
Utilities (22)	0	0	0	0	0	0	0	0	30	14,495	30	21,878	30	18,973
Construction (23)	340	36,434	340	43,661	0	0	0	0	370	52,902	350	48,161	340	55,297
Manufacturing (31 32 33)	5,490	3,066,757	5,110	2,904,413	4,830	3,180,718	4,800	3,426,122	4,790	2,456,307	4,450	2,463,303	4,280	3,094,987
Wholesale Trade (41)	1,070	978,377	980	1,070,098	930	926,140	950	853,716	970	1,102,230	910	1,112,150	880	1,311,937
Retail Trade (44 45)	0	0	0	0	0	0	220	34,335	270	36,856	270	54,602	290	62,351
Transportation and Warehousing (48 49)	0	0	0	0	0	0	110	124,676	100	168,200	110	102,299	100	130,312
Information and Cultural Industries (51)	830	696,464	810	538,844	780	420,760	800	513,852	840	600,710	830	725,287	810	630,225
Finance and Insurance (52)	0	0	170	207,358	0	0	180	228,431	170	291,282	190	299,288	220	241,716
Real Estate and Rental and Leasing (53)	0	0	0	0	0	0	0	0	0	0	90	12,868	90	13,746
Professional Scientific and Technical Services (54)	4,590	2,423,210	4,490	2,476,217	4,520	2,490,419	4,810	2,504,791	5,090	2,759,535	5,130	2,476,465	5,360	2,733,691
Management of Companies and Enterprises (55)	160	226,346	0	0	0	0	0	0	0	0	80	44,865	90	163,471
Administrative and Support Waste Management and Remediation Services (56)	0	0	0	0	0	0	260	59,551	260	61,799	240	52,571	240	59,010
Educational Services Health Care Social Assistance Arts Entertainment Recreation Accommodation and Food Services (61 62 71 72)	1,370	67,485	0	0	0	0	1,360	82,271	1,410	93,200	1,400	83,067	1,520	119,444
Other Services (including Public Administration) (81 91)	0	0	0	0	0	0	0	0	170	23,990	150	20,251	150	21,418
Missing/Not Assigned	50	2,745	0	0	0	0	0	0	40	5,744	30	2,817	90	6,886
TOTAL	15,600	8,501,073	14,770	8,248,079	14,290	11,885,687	14,680	8,944,498	15,180	8,721,959	14,700	8,073,808	14,940	9,565,661

Notes:

1. SR&ED Expenditures Deducted from Tax are defined where line 411 is greater than zero on Schedule 1.

2. Data are as of March 31, 2024.

3. A zero (0) indicates that the information has been suppressed for confidentiality purposes. Suppressed information also includes valid zeros.

4. The sum of the data may not add to the total due to rounding or suppression.

5. Data are subject to change due to (re)assessments.

6. Counts are rounded to the nearest ten while amounts are rounded and in thousands of dollars.

7. Data are presented on a tax-year basis.