



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), 2014 to 2020

NAICS Sector Groupings	2014		2015		2016		2017		2018		2019		2020	
	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM
Agriculture Forestry Fishing and Hunting (11)	0	0	0	0	0	0	0	0	370	74,628	370	75,604	350	56,589
Mining and Oil and Gas Extraction (21)	150	673,161	120	309,290	130	296,783	120	458,919	120	550,197	120	610,649	100	287,309
Utilities (22)	0	0	0	0	0	0	0	0	0	0	30	14,446	30	34,216
Construction (23)	0	0	340	36,284	340	43,396	0	0	0	0	370	52,747	350	48,219
Manufacturing (31 32 33)	5,740	2,580,289	5,470	2,882,354	5,100	2,898,325	4,820	3,147,672	4,790	3,419,687	4,780	2,453,614	4,380	2,437,782
Wholesale Trade (41)	1,210	900,271	1,070	973,816	980	1,092,830	930	926,578	950	847,737	980	1,107,260	890	1,105,123
Retail Trade (44 45)	0	0	0	0	0	0	0	0	230	35,947	270	38,736	270	55,022
Transportation and Warehousing (48 49)	110	119,820	110	257,203	0	0	0	0	100	103,901	100	165,883	100	92,709
Information and Cultural Industries (51)	860	503,097	820	689,868	800	505,406	770	418,709	790	514,240	810	596,963	790	635,733
Finance and Insurance (52)	230	260,136	180	180,826	170	210,026	0	0	180	223,264	170	271,923	190	303,751
Real Estate and Rental and Leasing (53)	0	0	0	0	0	0	0	0	0	0	0	0	90	15,309
Professional Scientific and Technical Services (54)	4,560	2,140,050	4,600	2,477,208	4,490	2,476,298	4,530	2,460,264	4,810	2,468,576	5,090	2,728,682	5,090	2,401,032
Management of Companies and Enterprises (55)	0	0	150	220,485	0	0	0	0	0	0	0	0	80	41,687
Administrative and Support Waste Management and Remediation Services (56)	0	0	290	57,264	0	0	0	0	260	58,157	260	54,445	230	49,120
Educational Services Health Care and Social Assistance Arts Entertainment and Recreation Accommodation and Food Services (61 62 71 72)	0	0	1,370	78,465	0	0	0	0	1,360	80,106	1,410	92,334	1,390	84,881
Other Services (including Public Administration) (81 91)	0	0	0	0	0	0	0	0	0	0	170	28,087	150	21,167
Missing/Not Assigned	0	0	50	2,745	0	0	0	0	0	0	40	6,093	50	3,455
TOTAL	16,120	7,910,650	15,600	8,559,917	14,760	8,301,851	14,280	11,783,074	14,670	8,958,730	15,170	8,686,063	14,540	7,673,104

Notes

1. SR&ED Expenditures Deducted from Tax are defined where line 411 is greater than zero on Schedule 1, Net Income (Loss) for Income Tax Purposes.
2. Data are as of December 31, 2022.
3. A zero [0] indicates that the information has been suppressed for confidentiality purposes. Suppressed information also includes valid zeroes.
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.