

# Research and development in the business enterprise sector 2023

The Organisation for Economic Cooperation and Development (OECD) has produced the following definition of what constitutes R&D to ensure that all organisations, not only nationally but also internationally, report in a manner that is comparable. This definition is to be used throughout the questionnaire when reporting on R&D.

**Research and experimental development (R&D)** comprise creative and systematic work undertaken in order to increase the stock of knowledge and to devise new applications of available knowledge in all fields of science.

For an activity to be defined as an R&D activity, it must be:

- **Novel:** R&D activities undertaken in order to generate new knowledge and to devise new applications of available knowledge.
- **Creative:** R&D activities based on original concepts or hypotheses.
- **Uncertain:** The final outcome of R&D activities is generally uncertain. There is also uncertainty related to the cost or time needed to achieve the expected results.
- **Systematic:** R&D activities are performed systematically and are planned and budgeted.
- **Transferable and/or reproducible:** R&D activities should lead to results that could be possibly transferable and/or reproducible.

An enterprise's R&D activities can consist of intramural and/or extramural R&D:

**Intramural R&D** refers to all activities that satisfy the definition of R&D activities and are performed by the enterprise's employees or by consultants in a R&D project led by your enterprise. R&D performed for another party (contract research) is considered intramural R&D.

**Extramural R&D** refers to all activities that satisfy the definition of R&D activities and is performed by another party in Sweden or abroad, funded by your enterprise. Extramural R&D includes funding to other R&D performers both where you reserve the rights to the results (exchanges) and where you do not (transfers), for example any contributions made to R&D at universities or other institutions of higher education.

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## A. Funding of extramural R&D in 2023

**Extramural R&D** refers to all activities that satisfy the definition of R&D <sup>[1]</sup> activities and is performed by another party in Sweden or abroad, funded by your enterprise. Include contributions that the enterprise made to R&D at, for example, universities or other institutions of higher education.

Include all extramural R&D performed in 2023. When funds were paid out or will be paid out is irrelevant.

Please report funding to other R&D performers both where your enterprise reserves the rights to the results (exchanges) and where it does not (transfers).

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### A1. Did the enterprise fund R&D performed by others in 2023?

- Yes
- No

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*If "No", go to section B..*

[1] **Research and experimental development (R&D)** comprise creative and systematic work undertaken in order to increase the stock of knowledge and to devise new applications of available knowledge in all fields of science.

For an activity to be an R&D activity, it must be:

- **Novel:** R&D activities undertaken in order to generate new knowledge and to devise new applications of available knowledge.
- **Creative:** R&D activities are based on original concepts or hypotheses.
- **Uncertain:** The final outcome of R&D activities is generally uncertain. There is also uncertainty related to the cost or time needed to achieve the expected results.
- **Systematic:** R&D activities are performed systematically and are planned and budgeted.
- **Transferable and/or reproducible:** R&D activities should lead to results that could be possibly transferable and/or reproducible.

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## A2. Extramural R&D in 2023 by recipient

### Report expenditure on extramural R&D <sup>[1]</sup> performed in 2023 by recipient.

The R&D activities must have been performed in 2023, and when the funds were paid or will be paid is irrelevant.

Specify amounts in SEK thousands. Example: SEK two million (2 000 000) is written as 2 000.

If information on the exact amounts is not available or difficult to access, please make an estimation.

#### Extramural R&D expenditure by recipient 2023

Recipient	SEK thousands 2023	SEK thousands 2021
<b>Sweden</b>		
Other enterprises within the same group	000 SEK	
Other enterprises outside the group <sup>[2]</sup>	000 SEK	
Private research institutes <sup>[3]</sup> (e.g. within the Research Institutes of Sweden – RISE)	000 SEK	
Government sector <sup>[4]</sup>	000 SEK	
Higher education institutions <sup>[5]</sup>	000 SEK	
Private non-profit performers (including direct financing to individual researchers)	000 SEK	
<b>Abroad</b>		
Other enterprises within the same group abroad	000 SEK	
Other enterprises outside the group abroad	000 SEK	
Higher education institutions abroad	000 SEK	
Government entities abroad	000 SEK	
International organisations abroad incl. EU	000 SEK	
Private non-profit performers (including direct financing to individual researchers) abroad	000 SEK	
<b>Total extramural R&amp;D in Sweden and abroad</b>	<b>000 SEK</b>	<b>000 SEK</b>

[1] **Extramural R&D** is activities that the enterprise has commissioned others to carry out as well as support for R&D that the enterprise has provided to others, for example grants to universities and other institutes of higher education.

[2] Include enterprises owned by the state or a municipality if they act under competition on a market.

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[3] Exclude funds to research institutes run as government agencies. Report these funds on "Government sector" or "Higher education institutions" depending on what type of unit is concerned.

[4] Refers to units under state or municipal administration (e.g. municipalities, regions, government agencies and local federations). Exclude funds to higher education institutions and enterprises controlled by the government.

[5] Include private education providers, i.e. higher education institutions that are not government agencies.

Example questionnaire

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## B. Expenditure on intramural R&D in 2023

**Intramural R&D** refers to all activities that satisfy the definition of R&D <sup>[1]</sup> activities and are performed by the enterprise's own employees or by consultants in a R&D project led by your enterprise. Intramural R&D also includes R&D performed for another party <sup>[2]</sup> (contract research).

Include all R&D performed in 2023. When expenditures were paid or will be paid is irrelevant.

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### B1. Did the enterprise perform intramural R&D in 2023?

- Yes
  - No
- 

*If "No", go to section D.*

[1] **Research and experimental development (R&D)** comprise creative and systematic work undertaken in order to increase the stock of knowledge and to devise new applications of available knowledge in all fields of science.

For an activity to be an R&D activity, it must be:

- **Novel:** R&D activities undertaken in order to generate new knowledge and to devise new applications of available knowledge.
- **Creative:** R&D activities are based on original concepts or hypotheses.
- **Uncertain:** The final outcome of R&D activities is generally uncertain. There is also uncertainty related to the cost or time needed to achieve the expected results.
- **Systematic:** R&D activities are performed systematically and are planned and budgeted.
- **Transferable and/or reproducible:** R&D activities should lead to results that could be possibly transferable and/or reproducible.

[2] **Another party** refers to a unit with a corporate ID number other than the enterprise to which the answers in this questionnaire relate.

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## B2. Intramural R&D in 2023 by type of cost

### Report expenditure on intramural R&D<sup>[1]</sup> performed in 2023 by type of cost.

Report amounts excluding deductible VAT. Also, exclude depreciation costs related to buildings, machinery/equipment, software, or other intellectual property products from operating expenses.

Specify amounts in SEK thousands. Example: SEK two million (2 000 000) is written as 2 000.

If information on exact amounts is not available or is difficult to access, please make an estimate. An estimate of the R&D activities share of a joint cost/investment can, for example, be based on the share of R&D personnel in relation to total personnel.

#### Intramural R&D expenditure by type of cost 2023

Type of cost	SEK thousands 2023	SEK thousands 2021
<b>Operating expenses</b>		
Employee remuneration <sup>[2]</sup>	000 SEK	
Consultant fees <sup>[3]</sup>	000 SEK	
Other operating expenses <sup>[4]</sup>	000 SEK	
<b>Investments <sup>[5]</sup></b>		
Land and buildings <sup>[6]</sup>	000 SEK	
Machinery and equipment <sup>[7]</sup>	000 SEK	
Software <sup>[8]</sup>	000 SEK	
Other intangible fixed assets <sup>[9]</sup>	000 SEK	
<b>Total intramural R&amp;D</b>	<b>000 SEK</b>	<b>000 SEK</b>

[1] **Intramural R&D** refers to all activities that satisfy the definition of R&D activities and are performed by the enterprise's employees or by consultants in a R&D project led by your enterprise. Intramural R&D also includes R&D performed for another party (contract research).

[2] Refers to employee remuneration for the proportion of working hours dedicated to intramural R&D activities.

This includes:

- Costs concerning salaries and wages, other compensation, e.g. travel allowances and benefits in kind, bonuses and stock options.
- Statutory payroll taxes, other collective charges, contributions to pension funds and other social security payments.
- Remuneration concerning management and R&D administration.

[3] This includes costs of personnel that are formally employed by another party, e.g. a foreign subsidiary, but who carry out work on your behalf.

Fees for consultants are to be reported here, if:

- The R&D project is led and performed by your enterprise.

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- The consultants are fully integrated into your enterprise's R&D activities.

If the conditions above regarding consultant fees are not met, the project will be defined as extramural R&D and the costs will be reported in Section A.

[4] Refers to costs of materials, equipment and services to support your R&D activities in 2023.

Examples include:

- Cost of heating, power, cleaning services, repair and maintenance of own premises and cost of leased premises.
- Consumables, insurance, telephones, books, and office supplies.
- Cost of small prototypes or models made outside the reporting unit, laboratory supplies, lease of machinery or equipment.
- Cost of royalties and licences for the use of software and patents and other intellectual property rights.

Include the R&D proportion (possibly as an additional charge) of administration costs.

Exclude depreciation costs relating to buildings, machinery/inventory, software or other assets.

[5] Refers to the annual gross amount paid for the acquisition of fixed assets. Include investments in assets both used exclusively for R&D and a share of general assets acquired.

An estimation of the R&D share of a general asset can, for example, be based on R&D personnel using the assets as a share of total personnel.

[6] Refers to new construction, extensions and reconstruction and the purchase of buildings and land used for your R&D. Construction in progress concerning buildings and land are also included.

[7] Refers to purchases of or costs incurred for machinery and other technical facilities, such as inventory, tool and installations for your R&D.

[8] Refers to purchases of or costs incurred for software for use in your R&D.

[9] Refers to purchases of patents and licences and other intangible assets for use in your R&D. Exclude the cost of goodwill and branding.

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### B3. Intramural R&D in 2023 by source of funds

Allocate expenditures on intramural R&D<sup>[1]</sup> in 2023 from question B2 by source of funds.

Specify amounts in SEK thousands. Example: SEK two million (2 000 000) is written as 2 000.

If information on the exact amounts is not available or difficult to access, please make an estimation.

#### Intramural R&D expenditure by source of funds 2023

	SEK thousands
Intramural R&D from question B2	000 SEK
<b>Internal sources of funds</b>	
Self-financing (including credit for R&D activities) <sup>[2]</sup>	000 SEK
<b>External sources of funds</b>	
<b>Sweden</b>	
Other enterprises within the same group	000 SEK
Other enterprises outside the group <sup>[3]</sup>	000 SEK
Defence agencies <sup>[4]</sup>	000 SEK
Government agencies, excl. defence agencies <sup>[5]</sup>	000 SEK
Municipalities and regions (formerly county councils)	000 SEK
Public research foundations <sup>[6]</sup>	000 SEK
Trade organisations <sup>[7]</sup>	000 SEK
Higher education institutions <sup>[8]</sup>	000 SEK
Private non-profit organisations	000 SEK
<b>Abroad</b>	
Other enterprises within the same group abroad	000 SEK
Other enterprises outside the group abroad	000 SEK
Government entities abroad	000 SEK
EU R&D framework programme <sup>[9]</sup>	000 SEK

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EU funds, excl. R&D framework programme <sup>[10]</sup>	000 SEK
International organisations abroad, excl. the EU	000 SEK
Private non-profit organisations abroad	000 SEK
<b>Total intramural R&amp;D</b>	<b>000 SEK</b>

[1] **Intramural R&D** refers to all activities that satisfy the definition of R&D activities and are performed by the enterprise's employees or by consultants in a R&D project led by your enterprise. Intramural R&D also includes R&D performed for another party (contract research).

[2] For example, funding via equity and loans, as well as funds from financial markets.

Do **not** include funds from contributions and gifts received especially for R&D. These should be reported under each funder.

[3] For example, enterprises owned by the state or a municipality if they act under competition on a market. This also includes funding from private research institutes.

[4] Defence agencies are:

- Swedish Armed Forces
- Swedish Fortification Agency
- Swedish Defence Research Agency (FOI)
- Defence Material Administration (FVM)
- Swedish Defence Conscription and Assessment Agency
- Foreign Intelligence Court
- Swedish Agency for Defence Analysis
- Swedish Foreign Intelligence Inspectorate (SIUN)

[5] Exclude funding from higher education institutions. These should be reported under "Higher education institutions".

[6] Public research foundations are:

- The Swedish Foundation for Strategic Research (SSF)
- The Knowledge Foundation (KK)
- The Swedish Foundation for Strategic Environmental Economics (MISTRA)
- The International Institute for Industrial Environmental Economics (IIIEE)
- The Foundation for Baltic and East European Studies
- The Swedish Foundation for International Cooperation in Research and Higher Education (STINT).

[7] Examples of trade organisations are:

- Confederation of Swedish Enterprise
- The Swedish Construction Federation
- The Forestry Research Institute of Sweden (Skogforsk)
- The Research Institute of Industrial Economics (IFN)

[8] Include private education providers, i.e. higher education institutions that are not government agencies.

[9] For example, arranged and financed in part by the EU..

[10] For example, Structural Funds

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### B3.1 Intramural R&D in 2023 by type of funds

Allocate the external sources of funds used for intramural R&D<sup>[1]</sup> in 2023 by exchanges and transfers.

**Exchange** R&D funds are funds received for projects in which the enterprise perform R&D on behalf of another party <sup>[2]</sup> outside the enterprise (in Sweden or abroad). The paying party generally reserves the rights to the results.

**Transfer** R&D funds are funds received for projects to support the enterprise's intramural R&D from another party outside the enterprise (in Sweden or abroad). The receiving party, your enterprise, generally reserves the rights to the results.

#### Intramural R&D expenditure by type of funds 2023

External funds for intramural R&D from question B3		000 SEK
Type of funds	Percent	
Exchanges	%	
Transfers	%	
Sum	%	

[1] **Intramural R&D** refers to all activities that satisfy the definition of R&D activities and are performed by the enterprise's employees or by consultants in a R&D project led by your enterprise. Intramural R&D also includes R&D performed for another party (contract research).

[2] **Another party** refers to a unit with a corporate ID number other than the enterprise to which the answers in this questionnaire relate.

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## B4. Intramural R&D in 2023 by type of R&D

Allocate expenditures on intramural R&D<sup>[1]</sup> in 2023 from question B2 by type of R&D.

**Basic research** is the systematic work to acquire new knowledge or ideas **without** any particular application or use in view.

**Applied research** is the systematic work to acquire new knowledge or ideas **with** a particular application or use in view.

**Experimental development** is the systematic experimental work that draws on research results, scientific knowledge or new ideas to produce new materials, goods, services, processes, systems, methods or significant improvements of already existing ones.

### Intramural R&D expenditure by type of R&D 2023


Intramural R&D from question B2		000 SEK
Type of R&D	Percent	
Basic research	%	
Applied research	%	
Experimental development	%	
Sum	%	

[1] **Intramural R&D** refers to all activities that satisfy the definition of R&D activities and are performed by the enterprise's employees or by consultants in a R&D project led by your enterprise. Intramural R&D also includes R&D performed for another party (contract research).

## B5. Intramural R&D in 2023 by product field

Allocate expenditures on intramural R&D in 2023 from question B2 by product field <sup>[1]</sup>.

Specify each product field's proportion of the total intramural R&D expenditure from question B2.

By clicking on "Search" under the heading Product field, a window will open where you can search for your end product. You can also search for which code to enter in the enclosed PDF file.  [Code Product Field \(pdf, 140 kb\) \(link opens in a new window\)](#)

To add more products, click on "Add product field".

### Intramural R&D expenditure by product field 2023

	Intramural R&D from question B2	000 SEK
Product field (SPIN)	Name	Proportion of intramural R&D from question B2
<input type="button" value="Search"/>		%
<input type="button" value="Search"/>		%

**Sum**

[1] Example: An enterprise carries out a R&D project on an electronic control unit for a machine.

- If only the control unit is intended for sale, the R&D project is to be reported under the relevant product field in "26 – Computer, electronic and optical products".
- If the electronically controlled machine as a whole is intended for sale, the R&D project is to be reported under the relevant product field in "28 – Machinery and equipment".
- If both the control unit and the machine as a whole are intended for sale, the R&D project is to be distributed between the two product fields.

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## B6. Intramural R&D in 2023 by county

### Allocate expenditures on intramural R&D<sup>[1]</sup> in 2023 from question B2 by county.

Base your specification on where the employees and consultants who performed the R&D activities mainly carried out their work.

Specify amounts in SEK thousands. Example: SEK two million (2 000 000) is written as 2 000.

If information on the exact amounts is not available or difficult to access, please make an estimation.

#### Intramural R&D expenditure by county 2023

	SEK thousands
Intramural R&D from question B2	000 SEK
<b>County</b>	
Stockholm county	000 SEK
Uppsala county	000 SEK
Södermanland county	000 SEK
Östergötland county	000 SEK
Örebro county	000 SEK
Västmanland county	000 SEK
Jönköping county	000 SEK
Kronoberg county	000 SEK
Kalmar county	000 SEK
Gotland county	000 SEK
Blekinge county	000 SEK
Skåne county	000 SEK
Halland county	000 SEK
Västra Götaland county	000 SEK
Värmlands county	000 SEK
Dalarna county	000 SEK

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Gävleborg county	000 SEK
Västernorrland county	000 SEK
Jämtland county	000 SEK
Västerbotten county	000 SEK
Norrbottens county	000 SEK
<b>Total intramural R&amp;D</b>	<b>000 SEK</b>

[1] **Intramural R&D** refers to all activities that satisfy the definition of R&D activities and are performed by the enterprise's employees or by consultants in a R&D project led by your enterprise. Intramural R&D also includes R&D performed for another party (contract research).

Example questionnaire

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## B7. Energy-related intramural R&D in 2023 by area of technology

Allocate expenditure on energy-related intramural R&D <sup>[1]</sup> in 2023 by area of technology.

**Energy-related R&D** includes basic research, applied research and experimental development related to the production, storage, transportation, distribution, and rational use of all forms of energy.

Specify amounts in SEK thousands. Example: SEK two million (2 000 000) is written as 2 000.

If information on the exact amounts is not available or difficult to access, please make an estimation.

### Energy-related intramural R&D expenditure by area of technology 2023

	SEK thousands
Intramural R&D from question B2	000 SEK
<b>Area of technology:</b>	
Energy efficiency <sup>[2]</sup> (e.g. processes, techniques or materials)	000 SEK
Renewable energy resources	000 SEK
Nuclear fission and fusion	000 SEK
Hydrogen and fuel cells <sup>[3]</sup> (e.g. production technology, storage, or transportation of hydrogen)	000 SEK
Fossil fuels (incl. carbon capture and storage, CCS)	000 SEK
Electric power (e.g. production, transportation and distribution of electricity, electrical storage, thermal storage)	000 SEK
Other energy related technologies (e.g. energy system analysis)	000 SEK
<b>Total energy-related intramural R&amp;D</b>	<b>000 SEK</b>

### No expenditures:

The enterprise had no expenditures on energy-related intramural R&D in 2023

[1] **Intramural R&D** refers to all activities that satisfy the definition of R&D activities and are performed by the enterprise's employees or by consultants in a R&D project led by your enterprise. Intramural R&D also includes R&D performed for another party (contract research).

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[2] Energy efficiency gathers efforts made along the production, transformation, and consumption chain of all products either to deliver more services for the same energy input, or the same services for less energy input.

[3] Fuel cells are electrochemical devices which convert the energy of a chemical reaction directly into electricity, with heat as a by-product.

Example questionnaire

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## C. Personnel in intramural R&D 2023

**R&D personnel** refers to personnel that are directly involved in R&D activities, regardless of whether they are employed by your enterprise or external personnel that is fully integrated in your R&D activities. Include personnel providing direct support to R&D (such as R&D managers, administrators, technicians, and other office personnel).

Exclude personnel that only provides indirect support to R&D such as canteen, maintenance, or security personnel.

Report on all personnel that is directly involved in and/or provides direct support to your intramural R&D.

Employed personnel are reported in questions C1 and C3.

External personnel are reported in questions C2 and C4.

Personnel is to be reported in headcounts and full-time equivalents respectively.

### C1. Number of employees in R&D on 31 December 2023 by function and sex

**Report number of employees in your intramural R&D on 31 December 2023.**

Include employees that contributes to your intramural R&D activities, regardless of whether they work full-time or part-time. Only include those performing R&D corresponding to at least 10 percent of a full-time.

Include all employees directly involved in and/or provides direct support to your intramural R&D activities.

Exclude employees that only provides indirect support to R&D such as canteen, maintenance, or security personnel.

If function or sex is unknown, please make an estimation.

#### Number of employees in R&D as of 31/12 2023

	Women	Men	Total
Researchers, product developers or equivalent <sup>[1]</sup>			
Supporting staff <sup>[2]</sup>			
<b>Total number of employees in R&amp;D</b>			

[1] Refers to persons engaged in the conception or creation of new knowledge and the application of products, processes, methods, and systems. Persons involved in managing R&D projects are also included in this group.

[2] Refers to:

**Technical staff.** Persons with specialised knowledge, performing scientific and technical tasks that include applying concepts and operational methods, such as:

- preparing and performing experiments, tests, and analyses,
- conducting statistical studies and interviews, and
- conducting literature reviews, choosing relevant material from archives and libraries.

These tasks are normally performed under the supervision of researchers.

**Administrative staff and other staff.** Supporting R&D staff also includes persons whose work tasks can be regarded as direct supporting activities for R&D, such as:

- accounting and human resources, and
- operational management.

### C1.1 Number of employees in R&D with a PhD or licentiate on 31 December 2023 by sex

Report number of employees in your intramural R&D with a PhD or licentiate on 31 December 2023.

If information on the exact number of employees is not available or difficult to access, please make an estimation.

#### Employees with a PhD or licentiate 31/12 2023

	Women	Men	Total
Number of employees in R&D from question C1			
Of which are employees with a PhD or licentiate			

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## C2. Number of external personnel (consultants and other external personnel) on 31 December 2023 by function and sex

### Report number of external personnel <sup>[1]</sup> in your intramural R&D on 31 December 2023.

Include external personnel that contributes to your intramural R&D activities, regardless of whether they work full-time or part-time. Only include those performing R&D corresponding to at least 10 percent of a full-time.

Include all external personnel directly involved in and/or provides direct support to your intramural R&D activities.

Exclude external personnel that only provides indirect support to R&D such as canteen, maintenance, or security personnel.

If function or sex is unknown, please make an estimation.

### Number of external personnel in R&D as of 31/12 2023

	Women	Men	Total
Researchers, product developers or equivalent <sup>[2]</sup>			
Supporting staff <sup>[3]</sup>			
<b>Total number of external personnel in R&amp;D</b>			

[1] **External R&D-personnel** includes consultants and other hired personnel and refers to such personnel which are either independent, i.e. running their own consulting firm or who are dependent, i.e. employees of another enterprise.

This type of personnel must be fully integrated in your R&D activities without formally being employed by your enterprise.

[2] Refers to persons engaged in the conception or creation of new knowledge and the application of products, processes, methods, and systems. Persons involved in managing R&D projects are also included in this group.

[3] Refers to:

**Technical staff.** Persons with specialised knowledge, performing scientific and technical tasks that include applying concepts and operational methods, such as:

- preparing and performing experiments, tests, and analyses,
- conducting statistical studies and interviews, and
- conducting literature reviews, choosing relevant material from archives and libraries.

These tasks are normally performed under the supervision of researchers.

**Administrative staff and other staff.** Supporting R&D staff also includes persons whose work tasks can be regarded as direct supporting activities for R&D, such as:

- accounting and human resources, and
- operational management.

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### C3. Number of full-time equivalents by employees in intramural R&D 2023

Report the number of full-time equivalents (FTE) by employees in your intramural R&D in 2023.

Only include employees performing R&D corresponding to at least 10 percent of a full-time.

One full-time equivalent <sup>[1]</sup> is defined as the number of hours conventionally worked by a full-time employee over one year. Thus, a full-time spending 50% of their working hours on R&D spends 0.5 FTEs on R&D. One person can never perform more than one FTE, even if the person works overtime.

Include all employees directly involved in and/or provides direct support to your intramural R&D activities.

Exclude employees that only provides indirect support to R&D such as canteen, maintenance, or security personnel.

The number of FTEs by employees in your intramural R&D should relate to the employee remuneration for your R&D activities.

If function or sex is unknown, please make an estimation.

#### Number of FTE by employees in R&D 2023

Employee remuneration from question B2		000 SEK	
	Women	Men	Total
Researchers, product developers or equivalent <sup>[2]</sup>			
Supporting staff <sup>[3]</sup>			
<b>Total FTE by employees in R&amp;D</b>			

[1] Examples of R&D FTE calculations:

- A full-time employee spending 30% of their time on R&D over one year:  $(1 \times 1 \times 0.3) = 0.3$  FTE.
- A full-time employee spending 100% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(1 \times 0.5 \times 1) = 0.5$  FTE.
- A full-time employee spending 40% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(1 \times 0.4 \times 0.5) = 0.2$  FTE.
- A part-time employee working 40% of a full-time year spending 60% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(0.4 \times 0.5 \times 0.6) = 0.12$  FTE.

[2] Refers to persons engaged in the conception or creation of new knowledge and the application of products, processes, methods, and systems. Persons involved in managing R&D projects are also included in this group.

[3] Refers to:

**Technical staff.** Persons with specialised knowledge, performing scientific and technical tasks that include applying concepts and operational methods, such as:

- preparing and performing experiments, tests, and analyses,
- conducting statistical studies and interviews, and

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- conducting literature reviews, choosing relevant material from archives and libraries.

These tasks are normally performed under the supervision of researchers.

**Administrative staff and other staff.** Supporting R&D staff also includes persons whose work tasks can be regarded as direct supporting activities for R&D, such as:

- accounting and human resources, and
- operational management.

Example questionnaire

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## C4. Number of full-time equivalents by external personnel in intramural R&D 2023

Report the number of full-time equivalents (FTE) by external personnel <sup>[1]</sup> in your intramural R&D in 2023. Only include external personnel performing R&D corresponding to at least 10 percent of a full-time.

One full-time equivalent <sup>[2]</sup> is defined as the number of hours conventionally worked by a full-time employee over one year. Thus, a full-time spending 50% of their working hours on R&D spends 0.5 FTEs on R&D. One person can never perform more than one FTE, even if the person works overtime.

Include all external personnel directly involved in and/or provides direct support to your intramural R&D activities.

Exclude external personnel that only provides indirect support to R&D such as canteen, maintenance, or security personnel.

The number of FTEs by external personnel in your intramural R&D should relate to the consultant fees for your R&D activities.

If function or sex is unknown, please make an estimation.

### Number of FTE by external personnel in R&D 2023

Consultant fees from question B2		000 SEK	
	Women	Men	Total
Researchers, product developers or equivalent <sup>[3]</sup>			
Supporting staff <sup>[4]</sup>			
<b>Total FTE by external personnel in R&amp;D</b>			

[1] **External R&D-personnel** includes consultants and other hired personnel and refers to such personnel which are either independent, i.e. running their own consulting firm or who are dependent, i.e. employees of another enterprise.

This type of personnel must be fully integrated in your R&D activities without formally being employed by your enterprise.

[2] Examples of R&D FTE calculations:

- A full-time employee spending 30% of their time on R&D over one year:  $(1 \times 1 \times 0.3) = 0.3$  FTE.
- A full-time employee spending 100% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(1 \times 0.5 \times 1) = 0.5$  FTE.
- A full-time employee spending 40% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(1 \times 0.4 \times 0.5) = 0.2$  FTE.
- A part-time employee working 40% of a full-time year spending 60% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(0.4 \times 0.5 \times 0.6) = 0.12$  FTE.

[3] Refers to persons engaged in the conception or creation of new knowledge and the application of products, processes, methods, and systems. Persons involved in managing R&D projects are also included in this group.

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[4] Refers to:

**Technical staff.** Persons with specialised knowledge, performing scientific and technical tasks that include applying concepts and operational methods, such as:

- preparing and performing experiments, tests, and analyses,
- conducting statistical studies and interviews, and
- conducting literature reviews, choosing relevant material from archives and libraries.

These tasks are normally performed under the supervision of researchers.

**Administrative staff and other staff.** Supporting R&D staff also includes persons whose work tasks can be regarded as direct supporting activities for R&D, such as:

- accounting and human resources, and
- operational management.

Example questionnaire

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**D. R&D activities forecast for 2024**

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**D1. Does the enterprise perform, or plan to perform, intramural R&D activities in 2024?**

- Yes
  - No
- 

*If "No", go to section E.*

Example questionnaire

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## D2. R&D expenditure for intramural R&D forecast 2024

Report an estimate of the enterprise's expenditure on intramural R&D <sup>[1]</sup> in 2024.

Specify the total amount for the following items:

### Operating expenses

- Employee remuneration <sup>[2]</sup>
- Consultant fees <sup>[3]</sup>
- Other operating expenses <sup>[4]</sup>

### Investments

- Land and buildings <sup>[5]</sup>
- Machinery and equipment <sup>[6]</sup>
- Software <sup>[7]</sup>
- Other intangible fixed assets <sup>[8]</sup>

Specify amounts in SEK thousands. Example: SEK two million (2 000 000) is written as 2 000.

If information on the exact amounts is not available or difficult to access, please make an estimation.

### Total expenditure on intramural R&D in 2024

SEK thousands 2024	Intramural R&D 2023 from question B2
000 SEK	000 SEK

[1] **Intramural R&D** refers to all activities that satisfy the definition of R&D activities and are performed by the enterprise's employees or by consultants in a R&D project led by your enterprise. Intramural R&D also includes R&D performed for another party (contract research).

[2] Refers to employee remuneration for the proportion of working hours dedicated to intramural R&D activities.

This includes:

- Costs concerning salaries and wages, other compensation, e.g. travel allowances and benefits in kind, bonuses and stock options.
- Statutory payroll taxes, other collective charges, contributions to pension funds and other social security payments.
- Remuneration concerning management and R&D administration.

[3] This includes costs of personnel that are formally employed by another party, e.g. a foreign subsidiary, but who carry out work on your behalf.

Fees for consultants are to be reported here, if:

- The R&D project is led and performed by your enterprise;
- The consultants are fully integrated into your enterprise's R&D activities.

If the conditions above regarding consultant fees are not met, the project will be defined as extramural R&D and the costs will be reported in Section A.

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[4] Refers to costs of materials, equipment and services to support your R&D activities in 2023.

Examples include:

- Cost of heating, power, cleaning services, repair and maintenance of own premises and cost of leased premises.
- Consumables, insurance, telephones, books, and office supplies.
- Cost of small prototypes or models made outside the reporting unit, laboratory supplies, lease of machinery or equipment.
- Cost of royalties and licences for the use of software and patents and other intellectual property rights.

Include the R&D proportion (possibly as an additional charge) of administration costs.

Exclude depreciation costs relating to buildings, machinery/inventory, software or other assets.

[5] Refers to new construction, extensions and reconstruction and the purchase of buildings and land used for your R&D. Construction in progress concerning buildings and land are also included.

[6] Refers to purchases of or costs incurred for machinery and other technical facilities, such as inventory, tool and installations for your R&D.

[7] Refers to purchases of or costs incurred for software for use in your R&D.

[8] Refers to purchases of patents and licences and other intangible assets for use in your R&D. Exclude the cost of goodwill and branding.

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### D3. Forecast for employees in intramural R&D 2024

Report an estimate of the number of full-time equivalents (FTE) that will be performed by employees in your intramural R&D in 2024.

Only include employees performing R&D corresponding to at least 10 percent of a full-time.

One full-time equivalent <sup>[1]</sup> is defined as the number of hours conventionally worked by a full-time employee over one year. Thus, a full-time spending 50% of their working hours on R&D spends 0.5 FTEs on R&D. One person can never perform more than one FTE, even if the person works overtime.

Include all employees directly involved in and/or provides direct support to your intramural R&D activities.

Exclude employees that only provides indirect support to R&D such as canteen, maintenance, or security personnel.

If function is unknown, please make an estimation.

#### Forecast number of FTE by employees in R&D 2024

Researchers, product developers or equivalent <sup>[2]</sup>	Supporting staff <sup>[3]</sup>	Total FTE by employees in 2024	Total FTE by employees 2023 from question C3

[1] Examples of R&D FTE calculations:

- A full-time employee spending 30% of their time on R&D over one year:  $(1 \times 1 \times 0.3) = 0.3$  FTE.
- A full-time employee spending 100% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(1 \times 0.5 \times 1) = 0.5$  FTE.
- A full-time employee spending 40% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(1 \times 0.4 \times 0.5) = 0.2$  FTE.
- A part-time employee working 40% of a full-time year spending 60% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(0.4 \times 0.5 \times 0.6) = 0.12$  FTE.

[2] Refers to persons engaged in the conception or creation of new knowledge and the application of products, processes, methods, and systems. Persons involved in managing R&D projects are also included in this group.

[3] Refers to:

**Technical staff.** Persons with specialised knowledge, performing scientific and technical tasks that include applying concepts and operational methods, such as:

- preparing and performing experiments, tests, and analyses,
- conducting statistical studies and interviews, and
- conducting literature reviews, choosing relevant material from archives and libraries.

These tasks are normally performed under the supervision of researchers.

**Administrative staff and other staff.** Supporting R&D staff also includes persons whose work tasks can be regarded as direct supporting activities for R&D, such as:

- accounting and human resources, and
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## D4. Forecast for external personnel in intramural R&D 2024

Report an estimate of the number of full-time equivalents (FTE) that will be performed by external personnel in your intramural R&D in 2024.

Only include external personnel performing R&D corresponding to at least 10 percent of a full-time.

One full-time equivalent <sup>[1]</sup> is defined as the number of hours conventionally worked by a full-time employee over one year. Thus, a full-time spending 50% of their working hours on R&D spends 0.5 FTEs on R&D. One person can never perform more than one FTE, even if the person works overtime.

Include all external personnel directly involved in and/or provides direct support to your intramural R&D activities.

Exclude external personnel that only provides indirect support to R&D such as canteen, maintenance, or security personnel.

Include external personnel if:

- The R&D project is managed by your enterprise and,
- The external personnel are fully integrated into your enterprise's R&D activities.

If function is unknown, please make an estimation.

### Forecast number of FTE by external personnel in R&D 2024

Researchers, product developers or equivalent <sup>[2]</sup>	Supporting staff <sup>[3]</sup>	Total FTE by external personnel in 2024	Total FTE by external personnel 2023 from question C4

[1] Examples of R&D FTE calculations:

- A full-time employee spending 30% of their time on R&D over one year:  $(1 \times 1 \times 0.3) = 0.3$  FTE.
- A full-time employee spending 100% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(1 \times 0.5 \times 1) = 0.5$  FTE.
- A full-time employee spending 40% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(1 \times 0.4 \times 0.5) = 0.2$  FTE.
- A part-time employee working 40% of a full-time year spending 60% of their time on R&D over half of the year (the person is only active for 6 months per year):  $(0.4 \times 0.5 \times 0.6) = 0.12$  FTE.

[2] Refers to persons engaged in the conception or creation of new knowledge and the application of products, processes, methods, and systems. Persons involved in managing R&D projects are also included in this group.

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**Administrative staff and other staff.** Supporting R&D staff also includes persons whose work tasks can be regarded as direct supporting activities for R&D, such as:

- accounting and human resources, and
- operational management.

Example questionnaire

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**E. Other information****How long did it take to produce and submit the requested information?**

Statistics Sweden is working actively to reduce the amount of time that enterprises and organisations need to spend on submitting their responses. For this reason, we would be very grateful if you could answer this voluntary question.

**Hours****Minutes****Postadress**

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