Questionnaire manual: Research and development (R&D) (in companies)

Questionnaire code: 11342026 Submitted in: 05.08.2026, data about 2025

Periodicity: Annual

Statistics Estonia guarantees the full protection of data submitted.

Self-service environment a https://uuringud.stat.ee/ is for data submission.

Please make sure that you enter data in the correct cell. If you enter alphabetical characters in a number field, a corresponding error message is displayed. In the case of some fields, logic (arithmetic) checks have been applied to prevent data entry mistakes. If there is a conflict in the entered data or they conflict with prefilled data, an error message appears when the table is checked. In the case of errors, review the data carefully and make corrections.
After correcting the data, save changes and check the questionnaire again. If there are no more mistakes, confirm and submit the data by clicking “Confirm” on the last page of the questionnaire. You will be displayed a message that the data have been submitted successfully.
If you have any questions, please contact Statistics Estonia’s customer service either by phone at +372 625 9300 (Mon–Thu 8:30–16:30, Fri 8:30–15:30) or by e-mail at klienditugi@stat.ee.

DATA COLLECTED WITH THE QUESTIONNAIRE

Table 1.0. GENERAL DATA

If the main goal is to technically improve a product or process, the performed work is classified as R&D. If a product, process or an approach is developed and the main goal of the work is market expansion, pre-production planning or the smooth work of the control system, these activities are not classified as R&D. The number of employees at the end of the referece year (row RD_EMP_P) is prefilled with data from the business register for statistical purposes. Only questionnaires that have not been submitted or have been canceled are prefilled. If you have saved an unfilled questionnaire but still wish a field to be prefilled, click on the "Cancel" button to cancel the questionnaire. Please specify the prefilled field if necessary.

R&D is creative systematic work, the aim of which is to obtain new knowledge, including knowledge about man, culture and society, and the implementation of such knowledge.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
2 / 1	Existence of internal R&D costs *	RD_ENT _YES	Existence of internal R&D costs in the reference period. If the company only outsourced R&D services, the answer to this question is 'No'. The main criterion of R&D is innovativeness and the absence of a solution for a scientific or a technological problem in the early stage of the work. R&D is the research and development work carried out in the company. A broader definition of R&D: if the main goal is to technically improve a product or process, the work performed is classified as R&D. If a product, process or an approach has basically been developed and the main goal of the work is market expansion, pre-production planning or the smooth performance of a control system, the activity is not classified as R&D.	valik_jah_ei _1v	

Table 1.1. EMPLOYEES ENGAGED IN RESEARCH AND DEVELOPMENT BY LEVEL OF EDUCATION AND POST AT THE END OF THE REFERENCE YEAR

The number of persons engaged in research and development (R&D) includes persons who are directly involved in R&D and spend at least 10% of their working time on it.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/	You neet not fill in the value: period,

				classification name	economic activity
1 / 1	Number of employees engaged in R&D at the end of the reference period: researchers and engineers by education – total	RD_RES MF_EDU	Total number of researchers and engineers by level of education at the end of the reference period.	Positive integer	
1 / 2	Number of employees engaged in R&D at the end of the reference period: total researchers and engineers by level of education – women	RD_RES F_EDU	Total number of female researchers and engineers by level of education at the end of the reference year.	Positive integer	
1 / 3	Number of employees engaged in R&D at the end of the reference period: other R&D personnel by education – total	RD_OTH MF_EDU	Total number of technicians and support staff by level of education at the end of the reference period.	Positive integer	
1 / 4	Number of employees engaged in R&D at the end of the reference period: other R&D personnel by education – women	RD_OTH F_EDU	Number of female technicians and support staff by level of education at the end of the reference period.	Positive integer	
2 / 1	Number of employees engaged in R&D at the end of the reference period: researchers and engineers with doctoral degree – women and men	RD_RES MF_DOC	Total number of researchers and engineers with a doctoral degree at the end of the reference year.	Positive integer	

Table 1.2. WORKING TIME SPENT ON RESEARCH AND DEVELOPMENT IN THE REFERENCE YEAR IN FULL-TIME EQUIVALENTS

Estimated working time spent on R&D during the reference year in full-time years. Unlike Table 1.1, Table 1.2 also takes into account the working time spent on R&D by those employees who are no longer employed at the end of the year or spent less than 10% of their working time on R&D. All working time spent on R&D in the reference year is taken into account.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
1 / 1	Working time spent on R&D in the company in full-time years in the reference period: total researchers and engineers	RD_RES MF_FTE _ENT	Working time of researchers and engineers spent on R&D in full-time years in the reference year: total men and women.	Positive real number (0,2)	
2 / 1	Full-time equivalent (FTE) hours spent on R&D in the	RD_OTH MF_FTE _SCF	Full-time equivalent (FTE) hours spent on R&D by technicians and support staff in all scientific areas during the reference period.	Positive real number (0,2)	

	reference period: other R&D personnel in scientific areas – total				

Table 2. RESEARCHERS AND ENGINEERS BY AGE AT THE END OF THE REFERENCE YEAR

Age distribution of researchers and engineers at the end of the reference year. The total number of male and female researchers and engineers in column 1 equals the numbers in rows 1 and 2 in column 4 of Table 1.1.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
1 / 2	Number of researchers and engineers at the end of the reference period: up to 25-year-olds – men and women	RD_RESMF_AGE1	Number of researchers and engineers aged under 25 at the end of the reference period.	Positive integer	
1 / 3	Number of researchers and engineers at the end of the reference period: 25–34-year-olds – men and women	RD_RESMF_AGE2	Number of researchers and engineers aged 25–34 at the end of the reference period.	Positive integer	
1 / 4	Number of researchers and engineers at the end of the reference period: 35–44-year-olds – men and women	RD_RESMF_AGE3	Number of researchers and engineers aged 35–44 at the end of the reference period.	Positive integer	
1 / 5	Number of researchers and engineers at the end of the reference period: 45–54-year-olds – men and women	RD_RESMF_AGE4	Number of researchers and engineers aged 45–54 at the end of the reference period.	Positive integer	
1 / 6	Number of researchers and engineers at the end of the reference period: 55–64-year-olds – men and women	RD_RESMF_AGE5	Number of researchers and engineers aged 55–64 at the end of the reference period.	Positive integer	
1 / 7	Number of researchers and engineers at the end of the reference period: at least 65-year-olds – men and women	RD_RESMF_AGE6	Number of researchers and engineers aged 65 and over at the end of the reference period.	Positive integer	

Table 3. INTERNAL COSTS ON RESEARCH AND DEVELOPMENT

Please note that only the R&D-related share of total costs is included. Thus, for labour costs of employees engaged in R&D, only the working time spent on R&D is taken into account.

Row code/ column	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or	You neet not fill in the value:

column code				decimals) or list/ classification name	the value: period, economic activity
2 / 1	Costs of internal R&D: labour costs	RD_EXP_LAB_ENT	Labour costs (salary expenses, social tax and unemployment insurance premium) – salary expenses of employees engaged in R&D (basic wage or salary, premiums, holiday pay, allowances and other costs related to the employees, which are handled as salary expenses) and the social tax and unemployment insurance premium proportionally with the working time spent on R&D. Also indicate social tax from fringe benefits and calculated holiday reserve.	Positive integer	
3 / 1	R&D costs in organisation – other current costs	RD_EXP_CUR_OTH	Other current costs – lease and rent of buildings and/or premises, fees for electricity, water and heating, expenditure on the purchase of smaller equipment, instruments, materials and other current assets, business travels, repairs, communication services, etc. Depreciation costs are not included in the R&D costs. Also indicate the labour costs of persons not directly involved in R&D (security service, cleaning and maintenance personnel, etc.), if their activities were related to the premises or equipment used for R&D.	Positive integer	
5 / 1	R&D costs in organisation – acquisition, construction and capital repairs of buildings and facilities	RD_EXP_BUI_INS	R&D costs (investments) for the acquisition, building and capital repairs of buildings and facilities (incl. for reconstruction or extension), also for the acquisition of land.	Positive integer	
6 / 1	Funding of internal R&D costs: investments into non-current assets – acquisition of equipment, apparatus, machinery, inventory and means of transport	RD_EXP_EQU_ENT	Costs related to the acquisition of equipment, apparatus, machinery, inventory and means of transport in R&D. If the listed non-current assets are also used in production, then the share of such costs which is related to R&D is also added.	Positive integer	
7 / 1	Internal R&D costs: investments into non-current assets – acquisition of computers and computer systems	RD_EXP_ITH	Acquisition of computers and computer systems only for the purpose of R&D activities. If the listed non-current assets are also used in production, then the share of such costs which is related to R&D is also added.	Positive integer	
8 / 1	Funding of internal R&D costs: investments into non-current assets – acquisition of intangible fixed assets	RD_EXP_INV2	Acquisition of intangible fixed assets – costs on the acquisition special software, licences, patents, etc. necessary for R&D activities.	Positive integer	
9 / 1	Internal R&D costs: investments into non-current assets – other investments related to R&D	RD_EXP_INV3	Other investments related to R&D projects.	Positive integer	

Table 3.1. SHARES OF COSTS ON TYPES OF INTERNAL RESEARCH AND DEVELOPMENT

R&D costs are divided into three types: basic research, i.e. original research for acquiring new knowledge, without the aim of immediate implementation of such knowledge; applied research, i.e. original research with the aim to apply such knowledge in one specific field or for a specific purpose; experimental development, i.e. systematic work carried out based on the knowledge from basic and applied research for developing a new or improved product, process, system or device.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification	You neet not fill in the value: period, economic

				name	activity
1 / 1	R&D costs by type of R&D: scientific areas – total basic research	RD_EXP_SCI_BAS	Total R&D expenditure on basic research by scientific area.	Positive integer	
2 / 1	R&D costs by type of R&D: scientific areas – total applied research	RD_EXP_SCI_APP	Total R&D expenditure on applied research by scientific area.	Positive integer	
3 / 1	R&D costs by type of R&D: scientific areas – total experimental development works	RD_EXP_SCI_EXW	Total R&D expenditure on experimental development by scientific area.	Positive integer	

Table 4. FUNDING OF INTERNAL R&D COSTS IN THE REFERENCE YEAR

In Table 4, the total costs indicated in Table 3.1 are distributed by source of funding. Support from the EU, international organisations, foreign countries and non-governmental organisations of foreign countries granted through the state budget is considered funding from the state, not funding from foreign sources.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
1 / 1	Funding of R&D costs: enterprise's own funds	RD_EXP_BES	R&D expenditure covered by the enterprise's own funds.	Positive integer	
2 / 1	Funding of R&D costs: state funds	RD_EXP_GOV	R&D expenditure covered by state funds.	Positive integer	
3 / 1	Funding of internal R&D costs: higher education institutions and their research organisations	RD_EXP_HES	Internal R&D costs were funded by higher education institutions or their research organisations.	Positive integer	
4 / 1	Funding of internal R&D costs: non-profit organisations and foundations	RD_EXP_PNP	Internal R&D costs were funded by non-profit organisations or foundations.	Positive integer	
5 / 1	Funding of internal R&D costs: Estonian companies	RD_EXP_BES6	Internal R&D costs were funded by other Estonian companies.	Positive integer	
6 / 1	Funding of internal R&D costs: foreign companies	RD_EXP_FOR1	Internal R&D costs were funded by foreign companies.	Positive integer	
7 / 1	Funding of internal R&D costs: foreign funds and endowments	RD_EXP_FOR2	Internal R&D costs were funded by foreign funds or endowments.	Positive integer	
8 / 1	Funding of internal R&D costs: European Union research grants	RD_EXP_FOR3	Internal R&D costs were funded by research grants from the European Union.	Positive integer	
9 / 1	Funding of internal R&D costs: other foreign funding	RD_EXP_FOR4	Internal R&D costs were funded by a foreign funding sources.	Positive integer	

Table 5. RESEARCH AND DEVELOPMENT PLANNED FOR THE CURRENT YEAR

Row code/ column	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or	You neet not fill in the value:

code				list/ classification name	period, economic activity
1 / 1	Existence of internal R&D costs in the year following the reference period *	RD_EXP_YES_NEW	Existence of internal R&D costs in the year following the reference period. If the company only outsourced the R&D service, the answer to this question is no. The main criterion of R&D is innovativeness and the absence of solution for a scientific or a technological problem at the early stage of the work. R&d is the research and development work carried out in the company. The main rule of R&D in a somewhat wider perspective: if the main goal is to technically improve a product or process, the performed work is classified as R&D. If a product, process or an approach is basically developed and the main goal of the work is market expansion, pre-production planning or the smooth work of the control system, the activity is not classified as R&D.	valik_jah_ei_1v	
2 / 1	Estimated amount of internal R&D costs in the year following the reference period	RD_EXP_NEW	Estimated amount of R&D costs in the year following the reference period. The main criterion of R&D is innovativeness and the absence of solution for a scientific or a technological problem at the early stage of the work. R&d is the research and development work carried out in the company. The main rule of R&D in a somewhat wider perspective: if the main goal is to technically improve a product or process, the performed work is classified as R&D. If a product, process or an approach is basically developed and the main goal of the work is market expansion, pre-production planning or the smooth work of the control system, the activity is not classified as R&D.	Positive integer	

Table 6. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data)

Please estimate how much time you spent on filling out the questionnaire (incl. time spent on reading the instructions, collecting and preparing data).Record the total time spent by all employees.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
/	Number of hours spent on completing the questionnaire and collecting and preparing the necessary data	TAITMISEAEGTUNDI	Number of hours spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing the necessary data.	Positive integer	
/	Number of minutes spent on completing the questionnaire and collecting and preparing the necessary data	TAITMISEAEGMINUTIT	Number of minutes spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing data. Permitted value range 0–59.	Positive integer	

Table Y2. Overall assessment on the questionnaire

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
/	Overall assessment on the ease of completing the questionnaire	TAGASISY_1		rahulolu_vaga_lihtne_vaga_keeruline_5L	

Table Y3. Suggestions and comments

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
/	Suggestions and comments	TAGASIS_TESST		Text	