

# Explanatory Notes

Calendar year **2023**

Survey of research and experimental development (R&D) in the business  
enterprise sector

# Inhalt

<b>Inhalt</b> .....	<b>2</b>
<b>1 General information</b> .....	<b>4</b>
1.1 Legal base .....	4
1.2 Reference period.....	5
1.3 Reporting unit/Statistical unit.....	5
<b>2 Definitions</b> .....	<b>7</b>
2.1 Research and experimental development (R&D).....	7
2.1.1 The five criteria for identifying R&D .....	8
2.2 Types of R&D.....	9
2.3 R&D definition in tax law .....	9
2.4 Distinguishing R&D activities from other activities .....	10
2.5 Special case: Software development.....	10
2.6 Special case: Market research .....	11
2.7 Special case: Clinical trials .....	12
2.8 Examples for R&D activities in the service sector.....	12
<b>3 Specific explanations to the questions</b> .....	<b>14</b>
3.1 Question 1.....	14
3.1.1 Intramural R&D 2023 .....	14
3.2 Question 2.....	14
3.2.1 Intramural R&D expenditures 2023 .....	14
3.3 Question 3.....	18
3.3.1 Intramural expenditures on R&D 2023 by type of research .....	18
3.4 Question 4.....	18
3.4.1 Expenditures for intramural R&D 2023 by socio-economic objectives.....	18
3.5 Question 5.....	21
3.5.1 Funding of intramural R&D expenditures in 2023.....	21
3.6 Question 6.....	26
3.6.1 Expenditures for extramural R&D 2023.....	26
3.7 Question 7.....	29

3.7.1 R&D personnel 2023.....	29
3.8 Question 8.....	34
3.8.1 Location(s) of the enterprise's R&D activities in 2023 .....	34
3.9 Question 9.....	35
3.9.1 Austrian catalogue of research institutions .....	35
3.10 Question 10.....	35
3.10.1 Time spent for responding to the questionnaire .....	35

# 1 General information

## 1.1 Legal base

The Federal Institute Statistics Austria is instructed by law to carry out statistical surveys on research and experimental development (R&D) in all economic sectors. Legal base for these surveys is the “R&D statistics regulation”<sup>1</sup> .

The R&D statistics regulation provides for bi-annual R&D surveys. It is in complete compliance with the respective legal bases of the EU<sup>2</sup> for business statistics, which oblige Austria to report detailed statistical data for R&D.

Based on the Federal Statistics Act 2000, Federal Law Gazette I 163/1999 and the R&D statistics regulation quoted above, participation in the survey is **mandatory**.

In line with the above-mentioned regulation the Federal Institute is also obligated to inform you that a person obliged to provide information who does not comply with this request or knowingly reports wrong or incomplete data commits an administrative offence and is, consequently, subject to the sanctions according to §66 Federal Statistics Act 2000.

Simultaneously, we confirm that all confidentiality and data protection measures are taken by the Federal institute in conformity with §§ 15 to 19 of the Federal Statistics Act 2000, Federal Law Gazette I 163/1999, Art. 89 General Data Protection Regulation (GDPR, Regulation (EU)), L 119 of 4 May 2016 as well as §§ 7 and 8 Data Protection Law, Federal Law Gazette I 165/1999.

In this context it is pointed out that according to the obligation for statistical confidentiality, laid down in the Federal Statistics Act 2000, tried and tested in practice, all information made in the framework of this survey is kept under strict confidence and exclusively used

---

<sup>1</sup> Regulation of the Federal Minister for Education, Science and Culture, of the Federal Minister for Transport, Innovation and Technology, and the Federal Minister for Economics and Labour on Statistics concerning Research and Experimental Development (R&D statistics regulation) of 29 August 2003 (Federal Law Gazette II 396/2003), amended by the “Regulation of the Federal Minister for Science and Research, the Federal Minister for Transport, Innovation and Technology and the Federal Minister for Economics and Labour by which the regulation concerning research and experimental development (R&D statistics regulation) is amended” of 8 May 2008 (Federal Law Gazette II 150/2008).

<sup>2</sup> Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics.

for purposes laid down in the Federal Statistics Law in a way which excludes that the possibility of any conclusions on enterprises or single individuals can be drawn.

## 1.2 Reference period

Reference period is the **calendar year 2023**. If the financial year differs from the calendar year, the period under review is the last financial year completed before 31 December 2023. If the enterprise was economically active less than 12 months, the financial year is a truncated year. Please report for that particular period and indicate beginning and end of the truncated year.

## 1.3 Reporting unit/Sector surveyed

The statistical unit is the enterprise with all its establishments, domestically and abroad. Include affiliates abroad which are established on a permanent basis and for which a separate balance sheet or similar documentations are available. Hence, do not include affiliates abroad which are not established on a permanent basis and for which no separate balance sheet or a similar documentation is available. According to the instructions in the R&D statistics regulation, the R&D survey 2023 covers those enterprises within the business enterprise sector, which carry out activities that are classified into one of the following sectors of the system of economic activities (NACE 2008)<sup>3</sup> :

---

<sup>3</sup> Statistik Austria (Hrsg.): Systematik der Wirtschaftstätigkeiten. ÖNACE 2008. 3 Bde, Wien 2008

**Table 1 System of economic activities (NACE 2008)**

<b>Code</b>	<b>Bezeichnung</b>
A	Agriculture, Forestry and Fishing
B	Mining and Quarrying
C	Manufacturing
D	Electricity, Gas, Steam and Air Conditioning Supply
E	Water Supply; Sewerage, Waste Management and Remediation Activities
F	Construction
G	Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles
H	Transportation and Storage
I	Accommodation and Food Service Activities
J	Information and Communication
K	Financial and Insurance Activities
L	Real Estate Activities
M	Professional, Scientific and Technical Activities
N	Administrative and Support Service Activities
P	Education
Q	Human Health and Social Work Activities
R	Arts, Entertainment and Recreation
S	Other Service Activities

## 2 Definitions

The definitions and terms of this survey are based on the internationally and worldwide accepted standards which are laid down in the “Guidelines for Collecting and Reporting Data on Research and Experimental Development” of the OECD, the so-called “**Frascati Manual**”<sup>4</sup>.

Below some basic determinants and guidelines are given in order to distinguish R&D activities from other activities:

### 2.1 Research and experimental development (R&D)

Research and experimental development (R&D) comprise creative and systematic work undertaken in order to increase the stock of knowledge - including knowledge of humankind, culture and society - and to devise new applications of available knowledge.

R&D is always aimed at the advancement of knowledge based on original concepts and hypotheses (and their interpretation). With respect to the final results it is largely uncertain (or at least uncertain about the time and resources needed to achieve a final result). R&D activities are always planned and budgeted (even if carried out by an individual), and it is aimed at producing freely transferable results or those which can be traded on a marketplace.

An activity or a result resp. must be

- novel
- creative
- uncertain about the final outcome
- systematic
- transferable and/or reproducible

---

<sup>4</sup> OECD (2015), Frascati Manual 2015: Guidelines for Collecting and Reporting Data on Research and Experimental Development, The Measurement of Scientific, Technological and Innovation Activities, OECD Publishing, Paris.

to qualify as an R&D project. In parallel, these five criteria can be used to assess if a project is an R&D project.

### **2.1.1 The five criteria for identifying R&D**

#### **1. To be aimed at new findings (“novel“)**

R&D projects must be aimed at new findings. The potential novelty of R&D projects has to be assessed by comparison with the existing stock of knowledge in the industry. The R&D activity within the project must result in findings that are new to the business and not already in use in the industry.

#### **2. To be based on original, not obvious, concepts and hypotheses (“creative“)**

Human input in the form of creativity is a basic requirement for R&D. An R&D project requires the contribution of at least one person in the category “researcher” as a precondition. Routine activity on products and processes is excluded from R&D.

#### **3. To be uncertain about the results (“uncertainty“)**

R&D activities involve uncertainty. The uncertainty can concern the costs that accrue until the result is achieved, or the time needed, as well as to which degree the objectives of the project can be reached, or if those can be reached at all.

#### **4. To be planned and budgeted (“systematic“)**

An R&D projects requires a specific goal. Furthermore, it must have its own budget and at least one person in the category “researcher” must be involved. R&D is a formal activity that is performed systematically. In this context “systematic” means that the R&D is conducted in a planned way, with records kept of both the process followed and the outcome.

#### **5. To lead to results that could be reproduced (“transferable and/or reproducible“)**

An R&D project should increase the stock of knowledge. In order to achieve this, the results of the project need to be codified in a way to allow other researchers the possibility to access this knowledge; this means that the results must be documented in some way. The results are often protected by secrecy or other means of protection. At the same time it is common practice to record every single step of the process as well as the results for use by other people in the business. R&D activities with negative results are included when the original hypothesis could not be confirmed or a product could not be developed as originally planned.



## 2.2 Types of R&D

Traditionally, – especially among the area of natural sciences and engineering – **three types of research** are distinguished which according to the Frascati Manual can be defined as follows:

**Basic research** is original investigation primarily to acquire new knowledge without any particular application or use in view.

**Applied research** is also original investigation undertaken in order to acquire new knowledge. It is, however, directed primarily towards a specific practical aim.

**Experimental development** is systematic work, drawing on knowledge gained from research and practical experience and producing additional knowledge, which is directed to producing new products or processes or to improving existing products or processes.

## 2.3 R&D definition in tax law

Research and development expenditures enjoy tax privileges in Austria, as far as they concern R&D activities as they are defined in the Frascati Manual (“Research premium“)<sup>5</sup>.

Consequently, the R&D survey and the “research premium” use the same definition of R&D and the same concepts to distinguish R&D from other activities, which do not count as R&D activities.

In the R&D survey all R&D activities are to be reported which fall under the definition of R&D of the Frascati Manual, regardless, if a tax relief for these activities/expenditures was utilised or not.

---

<sup>5</sup> Verordnung der Bundesministerin für Finanzen über die Kriterien zur Festlegung förderbarer Forschungs- und Entwicklungsaufwendungen (-ausgaben), zur Forschungsbestätigung sowie über die Erstellung von Gutachten durch die Österreichische Forschungsförderungsgesellschaft mbH (Forschungsprämienverordnung); BGBl. II Nr. 515/2012. (“Regulation of the Federal Minister for Finance on the criteria for determining eligible research and experimental development expenditures for research confirmation and for creation of an appraisal by the Austrian Research Promotion Agency (research premium regulation); Federal Law Gazette II 515/2012.”)

## 2.4 Distinguishing R&D activities from other activities

Particularly in industrial enterprises the distinction between R&D and other activities which are already part of the production process can be difficult.

Especially in order to distinguish experimental development from other production activities, the following well-proven rule can be applied: If the primary objective is to make further technical improvements on the product or process, then the work comes within the definition of R&D. If, on the other hand, the product or process is substantially set and the primary objective is to develop markets or to get a production system working smoothly, the work is no longer R&D.

According to this rule construction and testing of **prototypes** and their further development up until the point they are ready for production is R&D.

The construction and operation of a **pilot plant** is a part of R&D as long as the principal purpose is R&D and normal commercial production has not yet started.

**Industrial design** can only be part of R&D, if it is an integral part of an R&D project – if it is merely geared towards serial production, it must be excluded from R&D:

Consequently, the following activities are to be **excluded** from R&D:

- Industrial engineering and modification of plants for the production process (though in the framework of this activity it can be necessary to conduct further R&D work, such as the development of machinery or tools, which then should be included in R&D)
- Trial production (operating tests)
- Trouble shooting: from the implementation of trial production not to be included in R&D
- Administrative and legal patent and licensing activities which are not in connection with specific R&D projects
- Routine quality and production controls, material testing
- Data collection, documentation (except if for a specific R&D project)
- Standardisation work
- Market research (see also Special case: Market research)

## 2.5 Special case: Software development

Software development is only classified as R&D, if it contributes to solutions which result in a scientific and/or technological advance. The aim of the project must be the systematic resolution of a scientific and/or technological uncertainty and this aim must be pursued on

a systematical scientific basis. Typically, a priori there will be a certain uncertainty about the success of the project.

Software development can contain an R&D component, but can itself be a part of a larger project whose aim is not R&D. The final product of the software development can be a software product or it can be embedded or integrated in a totally different product. In both cases the R&D criteria must be fulfilled to qualify as R&D in software development.

Software-related activities of a routine nature (standard software and custom software) are **not R&D**. Likewise, the use of software for a new application or purpose as such is **not R&D**. Only if such an application deviates significantly from previous solutions and solves a problem of general relevance, it can be classified as R&D.

Examples of software developments which can be included in R&D:

- the development of new operating systems or languages
- the design and implementation of new search engines based on original technologies
- the effort to resolve conflicts within hardware or software by re-engineering a system or a network
- the creation of new or more efficient algorithms based on new techniques
- the creation of new and original encryption or security techniques

As a consequence, the following activities are **not** R&D:

- the development of standardised business application software and information systems using known methods and existing software tools
- the creation of websites or software using existing tools
- Support for existing systems
- Adaption of existing software without substantially changing the structure of the procedures
- the use of standard methods of encryption, security verification and data integrity testing
- Converting and/or translating computer languages
- Debugging of systems
- Preparation of user handbooks and documentations

## 2.6 Special case: Market research

Generally, market research does **not** fall under the Frascati Manual definition of R&D.

However, in case of **fundamentally new** methods for obtaining information are being tested systematically or new sampling or survey methods or methods for analysis are developed and tested, then these activities may fall under R&D.

Studies on consumer behavior using scientific methods of social sciences can be seen as R&D if these studies have the aim to generate new knowledge about man or society.

The development of new methods for measuring individual consumer expectations or preferences can be R&D, whereas the regular collection of sociological data with established survey methods is to be excluded from R&D.

## 2.7 Special case: Clinical trials

Before new drugs, vaccines or treatments can be introduced on the market, they must be tested systematically on human volunteers to ensure that they are both safe and effective. These clinical trials are divided into four standard phases, three of which take place before permission to manufacture is accorded. In terms of this survey, by convention, clinical trial phases 1, 2 and 3 can generally be treated as R&D. Phase 4 clinical trials, which continue testing the drug or treatment after approval and manufacture, should only be treated as R&D if they bring about a further scientific or technological advance. All other activities, e.g. marketing, are not R&D.

## 2.8 Examples for R&D activities in the service sector

Please also take note of the examples listed under **Special case: Software development**, **Special case: Market research** and **Special case: Clinical trials!**

- **In banks:** Fundamental investigations and development of new user software in connection with electronic banking or Internet-related services or e-commerce; development of techniques for investigating consumer behavior for account-keeping; development of risk models for credit policy; mathematical research relating to financial risk analysis.
- **In insurance companies:** Development of new or significantly improved actuarial methods; research to identify new risks for damage events; R&D related to electronic insurance; Internet-related services and e-commerce applications.
- **In transport:** Development of new or significantly improved transportation systems; development of new logistic systems (“tracking and tracing”)
- **In trade:** Development of fundamentally new marketing methods; development of new methods for measuring consumer expectations and preferences.

- **In other services:** Development of new survey methods and instruments; research into new travel and holiday concepts; analyses of the effects of social change on consumption and leisure activities.

## 3 Specific explanations to the questions

### 3.1 Question 1

#### 3.1.1 Intramural R&D 2023

Please take note of the definitions and remarks in section 2!

Intramural R&D comprises **all R&D activities carried out within your enterprise in the reference period**. Includes activities which the enterprise carried out for its own purpose as well as R&D carried out on behalf of customers. Intramural R&D comprises all R&D carried out by the enterprise itself, even if sold to and/or financed from third parties.

Do **not** include R&D financed and purchased by the enterprise, but carried out by **other** enterprises or institutions. These R&D purchases sub-contracted outside your enterprise should be subsumed as extramural R&D and reported in question 6 of the questionnaire.

### 3.2 Question 2

#### 3.2.1 Intramural R&D expenditures 2023

These are all expenditures on research and experimental development performed within your enterprise in the reference period, regardless of who provides the financing and if these activities were carried out for own purpose or on behalf of customers. Include also R&D co-funded from public money. On the contrary, expenditures for R&D purchases which the enterprise has outsourced to third parties are not “intramural R&D expenditures”, but “extramural R&D expenditures” (question 6 of the questionnaire).

Expenditures for intramural R&D comprise current and capital expenditures which were made for R&D in the reference period, excluding value added tax (VAT). Financing costs for debt capital (interest, repayment) are not part of the intramural R&D expenditures. Depreciations must be excluded. Profits from R&D results must not be subtracted from the expenditures.

**Excursus on the “research premium”<sup>6</sup>:** As presented in part 2, R&D definition in tax law, the definitions of the Frascati Manual are not just key for R&D statistics, but also for the

---

<sup>6</sup> See footnote 5!

legal design of the tax support for R&D expenditures (“research premium”). “Expenditures on intramural R&D” which must be reported in statistics can be compared with R&D expenditures which are subsidised via the “research premium for intramural research”. The main differences are: The research premium also acknowledges financing costs for R&D which must be excluded for R&D statistics. R&D expenditures already funded by public grants cannot be funded again by the research premium, but are part of the expenditures for R&D statistics.

Please keep in mind that these remarks on the possibilities of tax relief should only support the completion of the R&D statistics, but beyond that, there is no relationship between R&D statistics and the “research premium”. Claiming the research premium is not a precondition to report R&D activities in the framework of the R&D survey.

Please report all R&D activities and R&D expenditures which fall under the R&D criteria of the Frascati Manual, regardless whether a tax claim for these activities/expenditures was received or not.

Intramural R&D expenditures should be broken down in the questionnaire as follows:

- **Wages and salaries for employees involved in R&D**

These are gross sums for wages and salaries for employees in R&D in the reference period, the associated costs for the compulsory social contributions of the employer for these employees and other payroll taxes.

**Gross wages and salaries** include all social contributions, taxes and other duties and deductions that must be paid by the employee, but are transferred by the employer. They include all non-recurring and recurring bonuses determined by a contract, premiums and benefits, such as danger bonuses, exceptional payments, dismissal pays as well as benefits in kind, such as company housing, company cars or lunch coupons.

The compulsory contributions of employers include: health insurance, retirement pension insurance; accident insurance, unemployment insurance; contributions for housing subsidies; municipal tax; family burden compensation fund (FLAF); contributions to funds for the provision of co-workers and others.

**Other social security contributions** are those which go beyond the legal requirements that are either based on a collective contract or are voluntary, such as payments for pension funds and provisions for retirement payments, expenditures for company outings or Christmas presents.

For those employees who did not work exclusively in R&D during the reporting period **only the proportion of wages and salaries corresponding to the actual work performed for R&D** are to be included.

**COVID-19-related short-time work subsidies** should not be included.

Income which is treated by tax law as **income by self-employed persons** as well as social contributions of self-employed persons should not be included. This refers mainly to owners, tenants, partners; those individuals, however, must be included in question 7, R&D personnel. Salaries, taxes etc. of **independent contractors** should be included, in case they are engaged in R&D. The independent contractors are by tax law considered self-employed, but practically, pay the same social security contributions like normal employees (health, retirement pension, accident, unemployment or insolvency payment insurance).

Expenditures for external personnel which were involved in intramural R&D of the enterprise should be **excluded from the labour costs**. This personnel is usually active on-site in the enterprise, but employed with other firms, such as a temporary employment agencies, from which they receive wages or salaries. The expenditures for these external personnel are to be included in "Other current expenditures on R&D", in case they are engaged in R&D. In this case, these persons should be included in question 7, R&D personnel.

Payments for services **via service contracts** are no labour costs for R&D, but are part of "Other current expenditures on R&D", **in case a R&D service was delivered as part of the intramural R&D**. These service providers should also be included in R&D personnel in question 7.

- **Other current expenditures on R&D**

Other current expenditures on R&D comprise all current expenditures such as acquisition, rent, leasing and maintenance of material and equipment of different kinds which are not part of the capital expenditure (value limit: up to 1 000 EUR per item) as well as expenditures for the purchase of services for intramural R&D.

**Do not include depreciations, value added tax (VAT) and financing costs for R&D (interest, repayment).**

All expenditures in the enterprise which accrue **as overhead costs** should be taken into account **proportionally**; this refers also to expenditures for services (also acquired) which indirectly also support R&D activities. Examples for these supporting activities are central administration, IT, cleaning, repair and maintenance of buildings and equipment, security, storage etc.



**Expenditures for external personnel**, in case they were engaged with intramural R&D activities of the enterprises and (usually at least partially) on-site, should be included in “Other current expenditures on R&D”. These people are usually employed with another firm, such as a temporary employment agency, from which they receive wages or salaries, or are highly skilled self-employed, consultants etc. based on service contracts or fee-based. In case expenditures for independent contractors are not part of wages and salaries, include them here.

Expenditures for extramural R&D, this means acquisition of R&D from third parties, are to be reported in question 6 and not under “other current expenditures on R&D”. The same expenditures must be reported only in one of the two categories, and in no case in both, in order to avoid double counting.

The distinction whether a purchase of a service is a service for intramural R&D (which must be included in the current costs for R&D) or an acquisition of R&D (which must be included in the extramural R&D only) can be difficult. A decision to the best of knowledge must be made.

- **Capital expenditures on R&D**

Capital expenditures on R&D are gross capital expenditures for buildings and land, instruments and equipment, as they actually accrued in the reference period, regardless of how they were financed and regardless, if they are replacement investments or new investments. As a value limit 1 000 EUR should be determined. Expenditures for computer software (operating systems and user software) including programme documentations and other intellectual property rights (e.g. licence fees or acquisition of patents) should be included in “expenditures on instruments and equipment”. If the investments serve another purpose than R&D, the share of their use for R&D should be estimated.

Please take note that

- R&D expenditures must exclude Value Added Tax
- capital expenditures incurred in the reference period should be included in full (without depreciations)
- **no depreciations** of R&D investments of the previous years must be reported
- extramural R&D expenditures, which are payments for R&D purchases from third parties outside the enterprise, should not be reported here, but in question 6 of the questionnaire.

### 3.3 Question 3

#### 3.3.1 Intramural expenditures on R&D 2023 by type of research

Here the intramural R&D expenditures 2023 should be broken down proportionally by those types of research to which the R&D activities of your enterprise can be categorised. All R&D activities of your enterprise may be allocated to only one category, such as “experimental development” or “applied research”. In this case the entire intramural R&D expenditures are to be allocated totally to this single category.

### 3.4 Question 4

#### 3.4.1 Expenditures for intramural R&D 2023 by socio-economic objectives

Research and experimental development serves the realisation of different socio-economic objectives which – in line with international (OECD) and EU recommendations – are summarised in the Austrian systematics of socio-economic objectives.

- **Promotion of exploration of earth, oceans and atmosphere**

Includes also:

R&D projects for the exploitation of mineral (e.g. ores), raw materials and fossil resources (e.g. petroleum, natural gasoline).

Does **not** include:

Prospecting and exploitation of mineral deposits without specific R&D activities; R&D projects for immediate economic utilisation of the terrestrial environment, such as e.g. for agricultural use (see Promotion of agriculture and forestry); R&D projects for environmental protection (see Promotion of environmental protection).

- **Promotion of exploration of space**

Does **not** include:

defence aerospace (see Promotion of defence)

- **Promotion of agriculture and forestry**

Includes also:

R&D for the advancement of knowledge regarding foodstuff production, chemical fertilisers, pest control, mechanisation, animal husbandry and veterinary medicine; Research on the environmental impact of husbandry; other agricultural science.

Does **not** include:

R&D projects in the food industry (see Promotion of trade, business and industry); R&D for the reduction of pollution (see Promotion of environmental protection); projects for the development of rural areas (see Promotion of urban and rural planning) and R&D for energy supply (Promotion of energy production, storage and distribution).

- **Promotion of trade, business and industry**

Includes also:

R&D projects for the development of engine propulsion systems for vehicles and machinery; R&D for the new development of transportation means such as car or aircraft; Information and communication technologies for the improvement of business processes and the development of e-business.

Does **not** include:

R&D for products and manufacturing methods which primarily serve another objective, such as e.g. the promotion of energy production, storage and distribution, the promotion of agriculture and forestry.

- **Promotion of energy production, storage and distribution**

Includes also:

R&D projects in the areas of energy efficiency and rational use of energy; exploitation of renewable energy sources; research on hydrogen and fuel cells; nuclear research.

Does **not** include:

R&D projects for the exploitation of fossil fuels (see Promotion of exploration of earth, oceans and atmosphere); development of engine propulsion systems for vehicles and machinery (see Promotion of trade, business and industry).

- **Promotion of transport, traffic and telecommunication**

Includes also:

R&D for the development of electronic traffic supervision systems, of satellites and radar stations and for the further development of communication technologies, communications networks and communications services.

Does **not** include:

R&D for the new development of transportation means such as car or aircraft; Information and communication technologies for the improvement of business processes and the development of e-business (both see Promotion of trade, business and industry).

- **Promotion of education**

Includes also:

R&D for the development of techniques for e-learning, computer-assisted learning.

- **Promotion of health**

- **Promotion of public administration, legislation and jurisdiction, economic policy, social development and international relations**

Includes also:

Accompanying scientific research on labour market policy measures, on economic policy measures in structurally weak regions; research on innovation systems.

- **Promotion of culture, religion, sports, recreation and communication**

Includes also:

R&D projects in publishing, radio and television broadcasting; R&D to develop services for leisure and sports.

- **Promotion of environmental protection**

Includes also:

R&D for analysing and measuring any kind of pollution (air, water, land and noise); for protecting of ambient air, atmosphere and climate; for protecting soil, groundwater and waters; for noise regulation; for protecting endangered species and their habitats; for protection against natural hazards; for protection from radioactive pollution.

Does **not** include:

R&D for recycling and re-use of waste materials (see Promotion of trade, business and industry); R&D projects for energy efficiency and rational use of energy (see Promotion of energy production, storage and distribution).

- **Promotion of urban and rural planning**

Includes also:

R&D on spatial planning, urban planning, infrastructure, water supply, urbanistic measures; research on prevention methods for avoiding undesired developments in urban planning.

- **Promotion of defence**

Includes also:

R&D projects for civil defence.

Does **not** include:

R&D projects on meteorology for military purposes (see Promotion of exploration of earth, oceans and atmosphere); R&D projects on telecommunications for military purposes (see Promotion of transport, traffic and telecommunications); R&D projects on health for military purposes (see Promotion of health).

- **Promotion of the general advancement of knowledge**

## 3.5 Question 5

### 3.5.1 Funding of intramural R&D expenditures in 2023

We ask you here to report the source of funds for the expenditures which your enterprise has spent on intramural R&D. The funds must quantitatively amount exactly to the total intramural R&D expenditures, as reported in question 2.

Specific remarks on the particular categories:

- **The enterprise's own funds**

Please report here all funds which are either earned by the enterprise or raised on the capital market. These are funds from sales, retained earnings, reserves, capital raised (equity, borrowed capital, bank loans) as well as funds from private individuals (donations) and foundations that the company can freely dispose of. Low-interest

loans from the relevant public funding funds such as Austrian Research Promotion Fund (FFG), erp funds, Austria Wirtschaftsservice Ges.m.b.H. (aws) etc. are also to be included here.

Funds from crowdfunding should be reported here if the enterprise can freely dispose of these funds; if the funds were raised specifically for a research project, they should not be reported here, but under “Funds from private non-profit institutions”.

- **Funds from domestic enterprises of the same group**

Funds from domestic enterprises that belong to the same enterprise group as your enterprise should be reported here.

- **Funds from other domestic enterprises**

Funds from domestic enterprises that do not belong to the same enterprise group as your enterprise should be reported here. Includes funding from the Anniversary Fund of the Austrian Central Bank.

- **Federal government (without “research premium”)**

Here those funds should be reported which are financed directly by the federal government or federal institutions. Report grants as well as direct payments for research projects carried out on behalf of the federal government.

Examples for funding schemes of the federal government are the thematic programmes “ICT of the Future”, “Mobility of the Future” and “Production of the Future” of the Federal Ministry of Climate Action, Environment, Energy, Mobility, Innovation and Technology (BMK) as well as programmes focussing especially on small and medium enterprises (SMEs), such as “COIN (Cooperation and Innovation)” of the Federal Ministry for Labour and Economy (BMAW). BMAW is also a national funder in the European programme Eurostars for R&D-intense SMEs.

Another example is the THINK.WOOD program funded by the Austrian Forest Fund of the Federal Ministry of Agriculture, Forestry, Regions and Water Management. National funding for European and transnational cooperation projects such as EUREKA or IPCEI 2023 (“Important Projects of Common European Interest”) should also be included.

The management of these funding schemes and the processing of the funding are generally not made by the federal ministries themselves, but via the respective funding institutions such as the Austrian Research Promotion Fund (FFG) or the Austria Wirtschaftsservice Ges.m.b.H. (aws). Regardless of the processing institution, those funds (grants) should be included in “Federal government”.

Please do **not** include:

Funds (grants) from the General Programmes of the Austrian Research Promotion Fund (FFG) – see Austrian research promotion fund (FFG); from the Climate and Energy Fund (KLIEN), the Austria Wirtschaftsservice Ges.m.b.H. (aws), the erp funds and the National foundation for research, technology and development – see “Others“.

- **Research premium**

If the enterprise has claimed or intends to claim the “research premium” (under the terms of §108c EStG 1988) **for R&D carried out in 2023**, report it here.

If the research premium for 2023 has not yet been credited to the tax account at the time of data reporting to Statistics Austria, enter the value that you can reasonably expect.

Premiums for R&D activities in previous years are not to be considered. The research premium for contract research should not be included either.

- **Regional governments (including Vienna), regional funds**

All direct funds from the regional governments (“Bundesländer”), including Vienna, should be reported here as well as funds and grants from independent resp. outsourced institutions for business development of the regional governments which are financed by the regions. Also include possible remunerations for R&D projects carried out on behalf of a regional government.

The independent resp. outsourced funding institutions and funds of the regional governments are:

- Wirtschaftsagentur Burgenland GmbH – WiBuG
- Carinthian Economic Promotion Fund (KWF)
- NÖ Wirtschafts- und Tourismusfonds
- Business Upper Austria - OÖ Wirtschaftsagentur GmbH
- Steirische Wirtschaftsförderungsgesellschaft m.b.H. (SFG)
- Standortagentur Tirol GmbH
- Wirtschaftsagentur Wien. Ein Fonds der Stadt Wien

An important contribution of the regional governments to research funding is the funding co-operation with the Austrian Research Promotion Fund (FFG): R&D projects which are funded from the General Programmes of the FFG can, additionally, be funded with grants from regional governments, especially bonus payments for small and medium enterprises (SMEs). These grants should be included here. The regional

funds also include R&D funding from the region of Upper Austria #upperVISION2030, in the framework of the economic and research strategy.

### **Austrian research promotion fund (FFG)**

Report here **grants** (also grants for credit costs) by the FFG for R&D projects of enterprises. This is mainly funding from the “**General programmes**” of the FFG. Please report the amounts actually paid out, and not the present value of the funding.

In addition to the General programmes, the FFG also awards small grants that focus on founders, start-ups and small and medium-sized enterprises, such as “Projekt.Start” and “Kleinprojekt”. These funds should be allocated to the FFG.

Please do **not** include:

Loans at reduced rates of the FFG should be included in “enterprise’s own funds”.

Grants of the regional government for projects funded by FFG via the “funding cooperation” should not be reported here, but should instead be included in “Regional governments (including Vienna), regional funds”.

Funding from the energy research programs of the Climate and Energy Fund, which is handled by the FFG, is to be reported under “Others”.

Funds from the regional funding of the European Union (ERDF - European Regional Development Fund) for co-financing projects funded by FFG or funds from the programme Horizon Europe should be included in “Funding from the European Union (EU)”.

- **Others**

Here all other public institutions and its funds provided for R&D should be reported if they are non-refundable.

Examples are funds from the following bodies or institutions:

- Social security institutions (social, retirement, accident, regional insurance agency)
- Professional chambers (chamber of commerce, chamber of agriculture, chamber for workers and employees)

Funding institutions and funds which are mainly financed and/or controlled by the federal government:



- Austria Wirtschaftsservice Gesellschaft mbH (aws)
- erp funds
- Climate and Energy Fund (KLIEN)
- Austrian Science Fund (FWF)
- National foundation for research, technology and development

Other government institutions also include institutions that primarily conduct research and development themselves and act less as funding institutions:

- AIT Austrian Institute of Technology GmbH and its subsidiaries Seibersdorf Labor GmbH, Nuclear Engineering Seibersdorf GmbH and LKR Leichtmetallkompetenzzentrum Ranshofen GmbH
- Austrian Academy of Sciences
- Joanneum Research Forschungsgesellschaft mbH
- Salzburg Research Forschungsgesellschaft m.b.H.

- **Funding from the Higher Education Sector**

This includes funding from Austrian public or private universities, “Fachhochschulen” or other tertiary education institutions.

Funds from e.g. the University for Continuing Education Krems and the Institute of Science and Technology Austria (IST Austria) should be included.

- **Funding from private non-profit institutions**

This includes all non-market institutions which are not primarily funded from other sectors (government sector, businesses) e.g. scientific societies as well as private individuals and households. The funds should have been earmarked for R&D.

Donations made to enterprises without specifying a purpose are to be considered as the enterprise's own funds.

Funding via “crowdfunding” or similar alternative modes of funding should be reported here if these funds are raised specifically for a research project. If the enterprise can use these funds freely, they should not be reported here, but under “enterprise's own funds”.

- **Funding from the European Union (EU)**

This includes financial transfers such as e.g. specific investment grants or co-financing from the EU (grants); funds in the Framework Programme for Research and Technological Development, Horizon Europe (runs from 2021-2027); research programmes for various themes (environment, transport, defense) - the European Defense Fund (EDF) has funds specifically dedicated to R&D; co-financing from the

European Structural and Investment Funds, in particular the European Regional Development Fund (ERDF), the European Social Fund (ESF) and the European Recovery and Resilience Facility (ERRF).

Also includes those funding from the regional funding of the European Union for co-financing of projects which are funded by the Austrian Research Promotion Agency (FFG) and paid out via the FFG.

- **Funding from international organisations**

This includes primarily large international research organisations and research networks such as ESA (European Space Agency), CERN (European Organization for Nuclear Research), ESO (European Southern Observatory), ESRF (European Synchrotron Radiation Facility), EMBL (European Molecular Biology Laboratory), WMO (World Meteorological Organisation) or IIASA (International Institute for Applied System Analysis) and others.

- **Other funding from abroad**

Here all funding from abroad which does not originate from the European Union or international organisations should be reported and broken down as follows:

- **Funding from foreign enterprises of the same enterprise group**

These are funds from enterprises which belong to the same enterprise group as your enterprise.

- **Funding from other foreign enterprises**

- **Other financing from abroad**

This category comprises funds from foreign public and private non-profit institutions.

## 3.6 Question 6

### 3.6.1 Expenditures for extramural R&D 2023

These are expenditures for R&D purchases which your enterprise has made from a third party. Please take note that purchases of raw materials, materials, prefabricated parts, software, services etc. which are made for an R&D project that you carry out in-house in your enterprise belong to “expenditures for intramural R&D”. Only expenditures for **R&D purchases from third parties** are “expenditures for extramural R&D”.

To distinguish intramural from extramural R&D the following rule of thumb can be applied: If the services are separate R&D projects where no detailed specifications of your enterprise are part of the contract, then in most cases this will be extramural R&D. If

certain specific tasks (not necessarily R&D as such) which are needed for the intramural R&D of the unit were purchased from outside, these can generally be considered as intramural R&D (other current costs for R&D).

The same expenditures must be reported only in one of the two categories (“Expenditures for extramural R&D” or “Expenditures for intramural R&D”), and in no case in both, in order to avoid double counting.

If relevant, financial transfers for R&D to third parties where your enterprise does not receive a service in return should also be included, such as R&D grants to scientific institutions.

Specific remarks on the particular categories:

- **Domestic enterprises of the same enterprise group**

This refers to enterprises which belong to the same enterprise group as your enterprise.

- **Universities and “Fachhochschulen” (technical colleges) or individuals belonging to them**

Report here R&D purchases from public or private universities, “Fachhochschulen” or other higher education institutions or single members of those. This also refers to the University for Continuing Education Krems and the Institute of Science and Technology Austria (ISTA).

Do not include R&D funding to institutes of the Austrian Academy of Sciences here. Those are funds to other public institutes.

- **Other public institutes**

R&D purchases from the following public institutes should be included:

- AIT Austrian Institute of Technology GmbH and its affiliates Seibersdorf Labor GmbH, Nuclear Engineering Seibersdorf GmbH and LKR Leichtmetallkompetenzzentrum Ranshofen GmbH
- Joanneum Research Forschungsgesellschaft mbH
- Salzburg Research Forschungsgesellschaft m.b.H.
- Austrian Academy of Sciences (ÖAW), especially the institutes IMBA - Institute of Molecular Plant Biology GmbH, CeMM - Research Center for Molecular Medicine and GMI - Gregor Mendel Institute of Molecular Plant Biology
- Ludwig Boltzmann Society - Österreichische Vereinigung zur Förderung der wissenschaftlichen Forschung

This also includes federal institutes with legal capacity such as e.g. the Austrian Agency for Health and Food Safety (Ages), institutions of chambers and social insurance agencies as well as non-profit oriented institutions which predominantly work on behalf of public customers and are predominantly financed by public institutions, e.g. the Austrian Institute of Economic Research (Wifo).

- **Private non-profit institutions**

This includes non-profit oriented institutions which are not predominantly financed from other sectors (government sector, businesses) as well as private individuals and households. Examples are scientific societies. The Christian Doppler Research Associations (CDG) and its CD laboratories (located at universities and other research institutes) and the Josef Ressel (JR) centres at technical colleges are to be mentioned as well.

- **Co-operative R&D institutes**

Those are all members of the ACR – Austrian Cooperative Research, association of cooperative research organisations, e.g. the Austrian Research Institute for Chemistry and Technology (ofi), Holzforschung Austria and the Institute für Brandschutz und Sicherheitsforschung. The Competence centers initiated by the funding initiatives of the Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology (BMK) and the Federal Ministry of Labour and Economy (BMAW) are also classified as co-operative R&D institutes. The federal government's competence center funding programme under the name “COMET Competence Centers for Excellent Technologies” comprises the program lines “COMET Centers”, “COMET Projects” and “COMET Modules”.

- **Foreign affiliates**

This refers to enterprises abroad which are controlled by the enterprise which purchases R&D. The enterprise must control, directly or indirectly, more than 50 per cent of the foreign enterprise.

- **Other foreign enterprises of the same enterprise group**

These are enterprises abroad which are not controlled by the enterprise purchasing R&D, but which belong to the same enterprise group like the enterprise itself, such as a sister company or a parent company.

- **Foreign public institutes**

This includes e.g. non-profit, predominantly publicly funded research institutions like the Max Planck Society in Germany as well as higher education institutions abroad, with the exception of universities and other facilities in the higher education sector.

- **International organisations**

- **Others**

This includes e.g. universities and other higher education institutions abroad as well as private non-profit institutes located abroad, which are not predominantly controlled or funded by the government sector or businesses.

## 3.7 Question 7

### 3.7.1 R&D personnel 2023

This includes:

- Employees and self-employed persons who were directly involved in R&D in 2023 or have provided direct services for R&D in R&D management or R&D administration.
- External personnel which was in 2023 fully integrated into the R&D activities of the enterprise, but was formally not employed by the enterprise, such as leased staff and external consultants.

Include only those employees which have contributed at least 100 working hours for R&D in the reference period.

**Staff of R&D units** and other units must both be included. Employees of the enterprise which provide only indirect services to the R&D activities, such as e.g. employees in the central service units (administration, general management, IT services, cleaning etc) are not “R&D personnel”.

**Owners, tenants, associates etc.** who are directly contributing to the R&D activities of the enterprise or are working in the management of R&D projects should be included. R&D personnel also includes – if directly engaged with R&D or R&D administration or management – **persons with less than a full-time employment, apprentices, seasonal workers, independent contractors as well as directors and CEOs.**

Furthermore, people who are fully integrated into the R&D activity of the enterprise, but not formally employed by the enterprise, must be included, such as leased personnel, individuals with service contracts and external consultants. Usually those people will be present on-site.

If the predominant part of the R&D of an enterprise is carried out by service contractors or external consultants it should be clarified beforehand if these activities are still “intramural

R&D” or not rather “extramural R&D”. If it is intramural R&D, expenditures for these persons should be reported as “other current expenditures for R&D” (as part of “intramural R&D expenditures” in question 2).

### 3.7.1.1 Headcounts and full-time equivalents

**R&D personnel in 2023** should be reported twice: according to headcounts (“headcounts for R&D in 2023”) and by working time for R&D (“full-time equivalents for R&D in 2023”). The **same** individuals should be reported in “headcounts” and “full-time equivalent”!

The **number of persons employed in R&D 2023** includes all persons (“headcounts”) who were employed in the enterprise in the reference period and occupied with R&D, regardless if these people were engaged with R&D activities in full or only part-time, and regardless if they were employed full-time or part-time. External personnel who are not employed with the enterprise should be included.

All employed persons who have participated in R&D with a **noteworthy extent of their working time** should be counted. As a reference 0.1 FTE per person can be determined.

The **full-time equivalents for R&D in 2023** refer to the actual working time for R&D. Full-time equivalents should be calculated as annual values and consider the extent of employment (full-time, part-time). For persons who were not only occupied with R&D, but were involved in other activities, the extent of occupation with R&D must also be accounted for.

Full-time equivalents are to be reported rounded to one decimal. These can be calculated using annual working time, extent of occupation and extent of occupation within R&D as follows:

**Annual working time:** When a person was employed less than 12 months in the enterprise during the reference period, the annual working time is a fraction of a full year, e.g. 9 months of occupation:  $9/12 = 0.75 = 0.8$ .

**Extent of employment:** In case a person is a part-time worker, the extent of occupation must be determined in relation to the usual full-time working hours within the enterprise, e.g. 25 working hours (part-time) and 40 working hours (full-time):  $25/40 = 0.625 = 0.6$ .

**Extent of occupation with R&D:** If a person was not fully occupied with R&D in the reference period, the extent of occupation with R&D must be considered. This extent has, possibly, to be estimated. When a person has spent, e.g. around 50% of his or her working time with R&D, the extent is 0.5.

The full-time equivalent for a researcher who was employed 9 months in the enterprise and was occupied full-time with R&D, is therefore 0.75 (rounded to 0.8). An engineer who was employed year-round with an extent of employment of 25 hours per week corresponds to an FTE of 0.625 (rounded to 0.6). In case an individual was employed for 20 hours a week and has spent around half of her working time for R&D (10 hours), this would result in an FTE for R&D of 0.25 ( $0.5 \cdot 0.5$ ). After rounding to one decimal, this person contributed 0.3 FTE for R&D.

If the enterprise was active less than 12 months in the reference period (e.g. because it is a start-up or has changed the accounting date), then this shortened year should also be considered when calculating the full-time equivalents. A full-time employed researcher, for example, counts 1.0 FTE in a “full” fiscal year, but only 0.5 FTE for a fiscal year of 6 months etc.

**The calculation of the full-time equivalents can also be easily based on the number of hours worked for R&D.** These data are often available from accounting, production data acquisition or other in-house documentation. The hours worked on R&D can be set in relation to the average of the annual working hours (in full-time). An example is the average number of hours worked of 1,720 and an engineer who worked 1,000 hours on R&D. The calculation  $1,000/1,720$  results in a (rounded) value for FTE of 0.6. For a collaborator in R&D who worked 1,850 hours (overtime!), though, only 1.0 FTE should be reported, and not 1.1 FTE. Within the model used here an individual cannot provide more than 1.0 FTE. Consequently, the total number of “full-time equivalents for R&D” in 2023 should not exceed the “number of persons employed in R&D”.

**“Wages and salaries for employees involved in R&D” (question 2) should be calculated on the basis of the full-time equivalents.** However, there only the full-time equivalents of employees, who receive wages and salaries, should be taken into account. If a person has spent 50 per cent of his/her time with R&D work, then only half of the gross salary, the compulsory contributions of the employer and other labour costs should be considered as R&D expenditures.

### **3.7.1.2 Distinction by occupation (function)**

The function carried out by the individual is decisive for the classification into occupational categories (researchers, technicians and equivalent staff and other supporting staff).

- **Researchers**

Persons who design or create new findings, products, processes, methods or systems as well as executives in R&D management and R&D administration belong to this occupational category. Usually this is highly qualified personnel (university graduates and equivalent staff) – for classification into the occupation category, however, the function carried out in the framework of R&D is crucial, and not the formal qualification.

- **Technicians and equivalent staff**  
Persons who (based on their qualification, e.g. Matura, vocational training, and/or practical experience – long-standing routine) carry out a higher qualified activity under the guidance of a researcher which is in direct relation with the R&D activity of the enterprise (e.g. laboratory staff, draughtspersons).
- **Other supporting staff**  
All other persons employed in the enterprise who are directly engaged with R&D belong to this category: Skilled, unskilled and semi-skilled workers, clerical and other administrative personnel and secretaries who work directly for R&D.

### 3.7.1.3 Distinction by education

Specific remarks on the particular categories:

- **University: PhDs**  
Graduates of **doctorate studies** which were made **after attaining a master degree or similar** belong to this group.

The doctorate of medicine as well as doctorates based on legal regulations which were in effect until 1966 and which are “first degrees” must not be included in this category, but in the category “master studies (first degree)”.

Second degree awards based on “old” legal requirements (such as Dr.techn. or Dr.rer.nat.) are, on the contrary, to be included here.

- **Master study**  
This category includes persons who have attained a **master degree at a university or technical college (“Fachhochschule”)**.

Graduates of post-graduate studies with job titles such as “Diplomierter Umwelttechniker:in”, “Diplomierter Wirtschaftstechniker:in” or MBA or MAS also belong to this category as well as any graduating title with the annex „Continuing Education“.

Since 1 October 2021, the completion of a first degree and several years of professional experience are prerequisite for participation in Master's courses at Austrian universities (there are individual exceptions and a transitional phase until September 2023).

Graduates of university courses with a non-postgraduate character (Matura level) should **not** be reported here, but in the category “Other education or training”.



Employed persons who have completed a doctorate study after completion of a master study must be reported under the category “university: PhDs (second degree)” and **not** in this category.

- **Bachelor or short study**

Bachelor graduates of universities or technical colleges should be classified here as well as individuals with short courses of academic study (5 or 6 semesters).

Short studies do not exist anymore at Austrian universities.

Graduates of an extraordinary Bachelor's degree program in the form of a course at an Austrian higher education institution are also included. Since 1 October 2021, a higher education entrance qualification and several years of professional experience are uniform admission requirements and the academic titles have been harmonized (e.g. “Bachelor of Science (Continuing Education)” or “Bachelor Professional”).

- **Post-secondary colleges**

Graduates of vocational and teacher training academies which usually require a Matura as an access requirement should be listed here, such as:

- Higher medical-technical school (e.g. MTA, RTA)
- Academy for social work
- Midwives' academy
- Military academy
- Pedagogical academy, Academy for religious education

Since the reform of the higher education system, the branches of education listed here have mainly been organised as Bachelor's degree courses at universities of applied sciences or teacher training colleges. The changeover mainly took place in the noughties of this century. Employees who have completed a Bachelor's degree in these subjects are to be reported under “Bachelor or short study”.

- **School-leaving examination in a BHS**

Persons with a degree of a higher technical or vocational school (BHS, such as HTL, HAK, HBLA) or a higher school for teachers should be included here (degree after a 5-year course).

Graduates of post-secondary special courses at a higher technical or vocational school, which have acquired the same qualifications as in the 5-year course, should also be reported here, such as colleges and BHS for people working in an employment.

- **School-leaving examination in an AHS, BMS, apprenticeship**  
Here all persons should be included who have attained the degree (Matura) of an academic secondary school (AHS) as their highest formal education. Also includes degrees of intermediate technical and vocational schools (BMS) and persons who are graduates of a vocational school for apprentices.
- **Other education or training**  
Here all personnel should be included which cannot be classified into one of the categories mentioned above, such as:
  - Schools for health and nursing
  - Special higher education for health and nursing
  - Vocational “Statutschulen” and courses
  - University entrance exam (“Berufsreifeprüfung”)

## 3.8 Question 8

### 3.8.1 Location(s) of the enterprise’s R&D activities in 2023

If the enterprise has conducted its R&D activities (intramural R&D) in the reference period not exclusively at its main location, please indicate the region of the R&D location or the regions of the R&D locations.

In case that your enterprise has carried out parts of the R&D activities at the main location and other parts at a different location in another region, tick the region of your main location and those of the other location.

If your enterprise had R&D locations in two or more regions please report the distribution of R&D personnel between these regions.

The “main location” is generally the location of your enterprise to which the letters of the R&D survey 2023 were sent. Only permanent locations should be considered as R&D locations. Test areas, construction sites and locations of research partners, such as universities, are not to be considered.

## 3.9 Question 9

### 3.9.1 Austrian catalogue of research institutions

The Austrian catalogue of research institutions is a directory of R&D performing Austrian enterprises and other R&D institutions compiled by Statistics Austria. The web version of the catalogue as of 2022 can be accessed on Statistics Austria's web site at <https://fsk.statistik.at/>.

The enterprise's name and address (incl. phone number, fax number, e-mail address, web site, social media), the main economic activity (NACE) and the name of the person responsible for R&D or the head of the enterprise, is foreseen to be published in the new edition of **the Austrian catalogue of research institutions** provided the **explicit permission to do so is given by the management or another person authorised to sign**. We ask you to **tick the declaration of agreement**.

Only the information listed in the paragraph above is foreseen to be published. All other data that your enterprise reports in the course of this survey, e.g. the sum of intramural R&D expenditure or the number of R&D personnel, are, of course, subject to statistical confidentiality and are NOT published in the Austrian catalog of research institutions.

The entry is free of charge.

The information which is collected for the entry into the Austrian catalogue of research institutions should refer to autumn 2024, the time of the report.

## 3.10 Question 10

### 3.10.1 Time spent for responding to the questionnaire

To better assess the burden for enterprises with compulsory statistical surveys we ask you to provide an estimated expenditure of time needed to fulfill your obligation for data reporting. The results will be published in the annual "response burden barometer" of Statistics Austria and the Austrian chamber of commerce. For the R&D survey 2021, for example, a total of 13,532 working hours had to be spent by the enterprises.

Responding to this question is voluntary.