

Methodology of business demography statistics

Data sources

The business registers of Statistics Austria (business register for administrative purposes and business register for statistical purposes) form the central data basis for the business demography statistics.

Additionally, the following administrative data sources were used:

- Basic tax data and turnover tax data taken from turnover tax returns and advance turnover tax returns submitted to the tax authorities and income tax data
- Employers and employee's data from the Umbrella Association of Austrian Social Insurance Institutions

The **year of birth** is defined as the year in which the enterprise achieved turnover or employed at least one person for the first time. Conversely, the **year of death** is defined as the year in which the enterprise achieved turnover for the last time and/or had employees for the last time.

Afterwards false births by comparing pairs of names, principal economic activities, addresses and manual checks were excluded.

Statistical unit and definitions

The statistical unit used in business demography is the **enterprise**. An enterprise is defined as a legal (organisational) unit that produces goods or services and has a certain degree of autonomy in decision-making, especially for the allocation of its current resources. The enterprise may carry out one or more activities at one or more locations (local units).

Activity

An enterprise is considered to be economically active if it has turnover and/or employed persons at any point in time between 1 January and 31 December in a reporting year, irrespective of whether the enterprise was active for the entire year or only parts thereof.

Birth of an enterprise

A real enterprise birth occurs if only one enterprise is involved and a combination of production factors – in particular employment – is created. The enterprise is established from scratch, so to speak. Mergers, break-ups or restructurings for example are no real births; nor is a pure change of economic activity, legal form or location regarded as a new enterprise. If a dormant unit is reactivated within two years, this does not count as a real birth.

Death of an enterprise

A real death of an enterprise occurs if only one enterprise is involved and a combination of production factors ceases to exist. Enterprise deaths due to, for example, merger, take-over, break-up or restructuring are no real deaths; nor is a pure change of economic activity, legal form or location regarded as a death. An enterprise is only considered to have died if it has not been reactivated within two years.

Survival

An enterprise is considered to have survived if it is economically active (in terms of turnover and/or employment) in its year of birth and in subsequent years. An enterprise is also considered to have

survived if a legal unit of the enterprise ceases its activity but the production factors are taken over by a new legal unit set up specifically for this purpose.

Employed persons

The number of persons employed corresponds to the total number of persons working for the observation unit (self-employed persons and employees).

Tabulation characteristics

Business demography statistics data shown by economic activity, legal form, employee size class, provinces and gender by the sole proprietor.

Economic activities (in accordance with NACE Rev.2):

- 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

Legal Forms:

- Sole proprietorships
- Limited liability companies (AG, GmbH)
- Partnerships and other legal forms (OG, KG, etc.)

Employee size classes:

- 0 employees

- 1-4 employees
- 5-9 employees
- 10 or more employees

Provinces and NUTS3:

- AT11 Burgenland
- AT111 Mittelburgenland
- AT112 Nordburgenland
- AT113 Südburgenland
- AT21 Carinthia
- AT211 Klagenfurt-Villach
- AT212 Oberkärnten
- AT213 Unterkärnten
- AT12 Lower Austria
- AT121 Mostviertel-Eisenwurzen
- AT122 Niederösterreich-Süd
- AT123 Sankt Pölten
- AT124 Waldviertel
- AT125 Weinviertel
- AT126 Wiener Umland/Nordteil
- AT127 Wiener Umland/Südteil
- AT31 Upper Austria
- AT311 Innviertel
- AT312 Linz-Wels
- AT313 Mühlviertel
- AT314 Steyr-Kirchdorf
- AT315 Traunviertel
- AT32 Salzburg
- AT321 Lungau
- AT322 Pinzgau-Pongau
- AT323 Salzburg und Umgebung
- AT22 Steiermark

- AT221 Graz
- AT222 Liezen
- AT223 östliche Obersteiermark
- AT224 Oststeiermark
- AT225 West- und Südsteiermark
- AT226 Westliche Obersteiermark
- AT33 Tyrol
- AT331 Außerfern
- AT332 Innsbruck
- AT333 Osttirol
- AT334 Tiroler Oberland
- AT335 Tiroler Unterland
- AT34 Vorarlberg
- AT341 Bludenz-Bregenzener Wald
- AT342 Rheintal-Bodenseegebiet
- AT13 Vienna
- AT130 Vienna

Gender of the sole proprietor:

- Male
- Female

Turnover tax classes (in EUR):

- 0-7.500
- 7.500-21.999
- 22.000-49.999
- 50.000-99.999
- 100.000-299.999
- 300.000-999.999
- 1.000.000 and more

Knowledge and research-intensive enterprise births:

The delineation of knowledge and research-intensive enterprise births is made according to the [„High-technology and knowledge based services aggregations“](#) of Eurostat. The following economic activities of ÖNACE 2008 are therefore included: Sections J, K, M and O to R, Divisions C 19 to C 30, C 33, H 50, H 51, N78 and N 80 as well as groups C 18.2 and C 32.5.

For more information on concepts and definitions used in business demography, please refer to the [Manual on Business Demography Statistics](#) jointly developed by Eurostat and the OECD.

Note

With **reference year 2021** there was a **changeover** of the business demography statistics to meet the requirements of [Regulation \(EU\) 2019/2152 on European business statistics](#) (EBS Regulation). The main methodological changes were the switch to the "**statistical enterprise**" as the new unit of measurement, full **harmonization** with the **structural business statistics**, minor changes in coverage, and an **adjusted method** for calculating the **annual average of employment** according to EU requirements.

These changes lead to some time series breaks. A comparison of the results and tables of reference year 2021 with those of the previous year(s) is thus only possible to a limited extent due to the new legal requirements at European level and the related necessary methodological changes.