

Methodology of employer business demography (EBD) 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
- Employer and employee data from the Main Association of Austrian Social Insurance Institutions

The **year of birth** was defined as the year in which the enterprise first employed at least one person (this threshold corresponds to the threshold for inclusion in the business register). On the other hand, the **year of death** was defined as the year in which the enterprise last had employees regardless of whether the enterprise continued its activity (without employees) or not.

The two databases were matched using record linkage. An attempt was then made to exclude false births by comparing pairs of names, principal economic activities and addresses. In addition, a sample was taken of births with fewer than 20 employed persons, which was checked manually using Statistics Austria's business register; the proportion of real births was extrapolated to the total population.

Statistical unit and definitions

The survey unit used in employer business demography is the **employer enterprise**. An employer enterprise is defined as an enterprise with at least one employee and is a legal (organizational) 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 employer enterprise is considered to be economically active if it 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 employer enterprise

Two types of becoming an employer ("employer enterprise births") can be distinguished:

- birth of an enterprise that had at the time of its creation at least 1 employee
- "entry by growth", i.e. an enterprise that was already active without employees and reaches the threshold of 1 employee in the reference year

The condition is that the enterprise in two years, preceding the reference year, employed no employees (to exclude reactivation). The growth should not be due to a takeover of a company with employees.

Death of an employer enterprise

Accordingly, two types of employer enterprise deaths can be distinguished:

- death of an employer enterprise that had at the time of its cessation at least 1 employee
- "exit by decline", i.e. an active enterprise that during the reference year has its last employee(s) (irrespective whether it continues its activity without employees) and that for two years (to exclude reactivation).

The condition is that the enterprise in two years after the reference year employed no employees (to exclude reactivation).

Survival of an employer enterprise

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

Employed persons

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

Tabulation characteristics

Employment business demography statistics are shown by economic activity, legal form, employee size class, provinces, gender (sole proprietorships only) and turnover tax classes.

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 (without K64.2 and K64.3)
- 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 (OEG, KEG, etc.)

Employee size classes

- 1-4 employees

- 5-9 employees
- 10 or more employees

Provinces

- Burgenland
- Carinthia
- Lower Austria
- Upper Austria
- Salzburg
- Styria
- Tyrol
- Vorarlberg
- Vienna

Gender of the owner

- 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

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

Note

The numbers of enterprise deaths for the last reporting year are provisional.

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.