

### Turnover by enterprise size

#### Key facts

- In OECD countries, SMEs account on average for 60% of total turnover. Enterprises in the size classes 10-19 and 20-49 persons employed account for the smallest share of turnover: 8% and 11%, respectively.
- In manufacturing, the turnover per person employed in large firms is considerably higher than the turnover per person employed in any other class of firms, including medium-sized firms (with 50-249 persons employed) in most countries.

#### Definitions

*Turnover* is defined as the total value of invoices by the observation unit during the reference period, corresponding to market sales of goods or services supplied to third parties. Turnover includes all duties and taxes on the goods or services invoiced by the unit with the exception of the VAT invoiced by the unit vis-à-vis its customer and other similar deductible taxes directly linked to turnover. It also includes all other charges (transport, packaging, etc.) passed on to the customer, even if these charges are listed separately in the invoice and provided by the unit. Rebates and discounts as well as the value of returned packing are deducted from revenues received by the unit in calculating turnover. Income classified as other operating income, financial income and extraordinary income in company accounts is excluded. Operating subsidies received from public authorities, or supranational authorities are also excluded.

Turnover in each enterprise size class is expressed as a percentage of the turnover of all enterprises.

*Turnover per person employed* is calculated by dividing the turnover in each size class by the corresponding number of persons employed.

Information on data for Israel: <http://dx.doi.org/10.1787/888932315602>.

#### Relevance

The turnover of firms is one dimension used, alone or in combination with employment, to define size classes of enterprises for policy purposes. These size classes are used to determine, for instance, eligibility for financial assistance or other programmes designed to support small enterprises.

#### Comparability

The size-class breakdown 1-9, 10-19, 20-49, 50-249, 250+ persons employed provides for the best comparability given the varying data collection practices across countries. Some countries use different conventions: for Mexico, “1-9” refers to “1-10”, “10-19” refers to “11-20”, “20-49” refers to “21-50”, “50-249” refers to “51- 250”, “250+” refers to “251+”; for Turkey “1-9” refers to “1-19”; for Australia, “1-9” refers to “1-9”, “50-249” refers to “20-199”, “250+” refers to “200+”.

Data for Mexico are based on establishments and not on enterprises. Data for Switzerland, the United States and the Russian Federation refer to employees.

Data for Finland and Portugal exhibit a break in the series in 2013. Data for the United Kingdom exclude an estimate of 2.6 million small unregistered businesses; these are businesses below the thresholds of the value-added tax regime and/or the “pay as you earn (PAYE)” (for employing firms) regime.

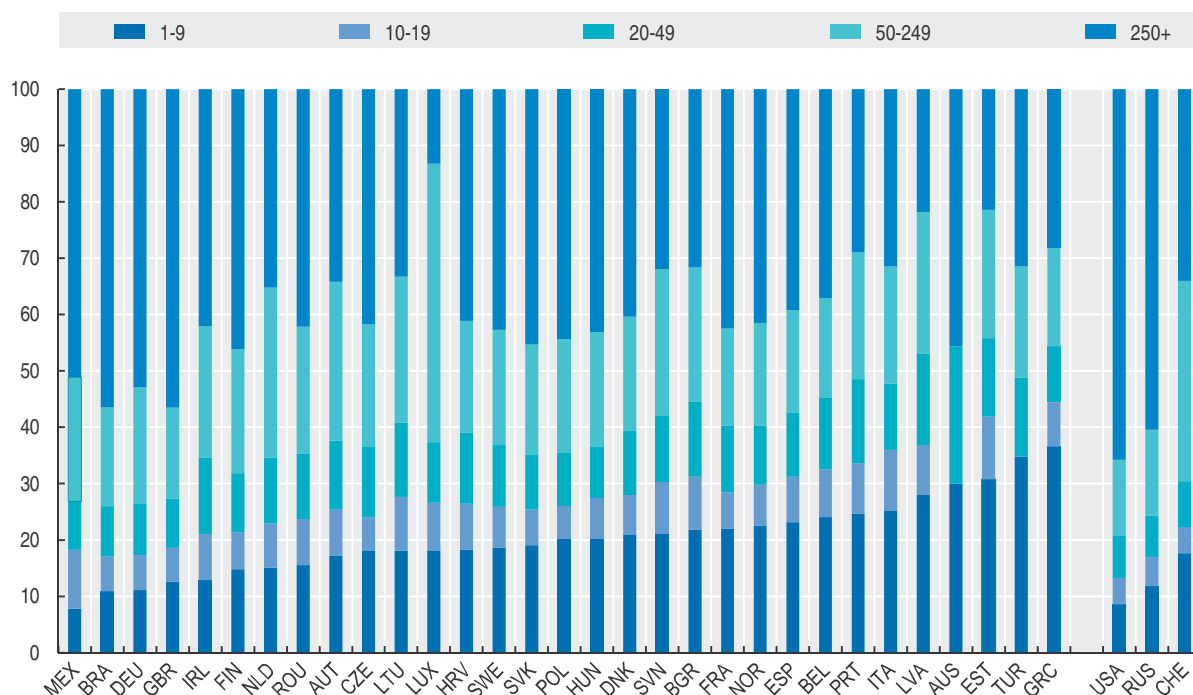
#### Source

OECD Structural and Demographic Business Statistics (SDBS) (database), <http://dx.doi.org/10.1787/sdbs-data-en>.

#### Further reading

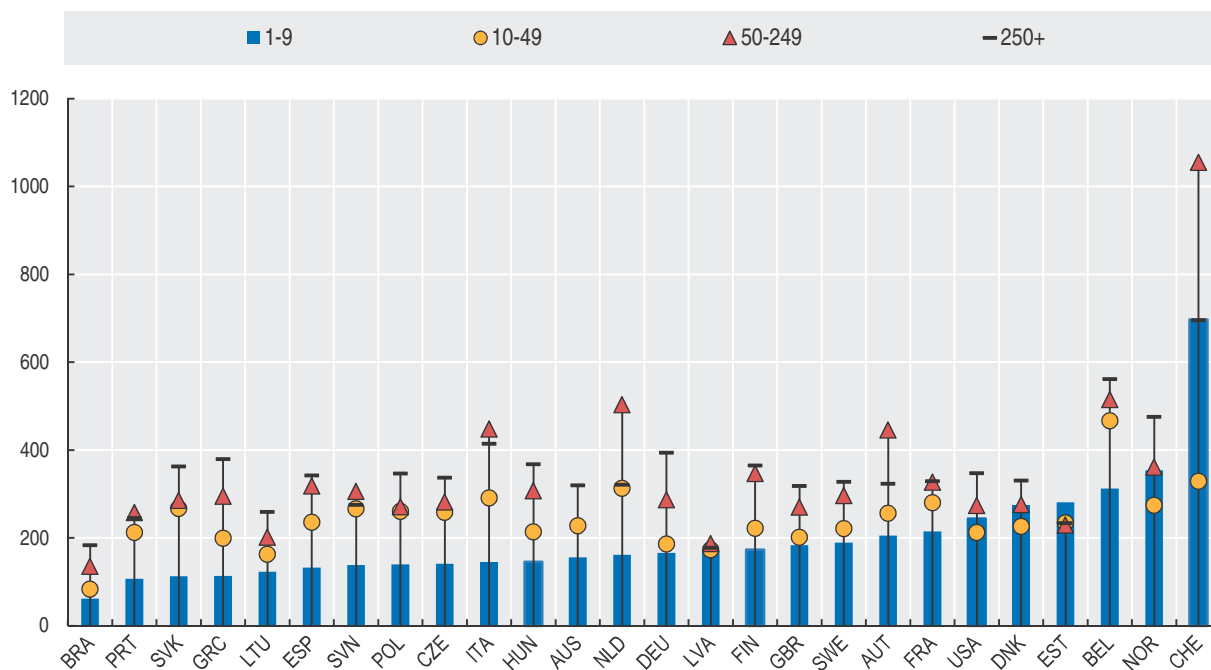
OECD (2010), *Structural and Demographic Business Statistics*, OECD Publishing, Paris, <http://dx.doi.org/10.1787/9789264072886-en>.

Figure 2.23. **Turnover by enterprise size, total business economy**  
Percentage of all turnover, total business economy, 2013, or latest available year

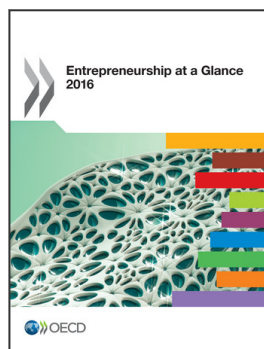


StatLink <http://dx.doi.org/10.1787/888933403870>

Figure 2.24. **Turnover per person employed, total business economy**  
Turnover per person employed, thousands of USD, current PPPs, 2013, or latest available year



StatLink <http://dx.doi.org/10.1787/888933403885>



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