

AUSTRIA

Sources and definitions

From 1995 on, data originate from Statistics Austria's annual Structural Business Survey (SBS).

Variables

Production value measures the amount actually produced by the unit, based on sales, including changes in stocks and the resale of goods and services. The production value is defined as turnover, plus or minus the changes in stocks of finished products, work in progress and goods and services purchased for resale, minus the purchases of goods and services for resale, plus capitalised production, plus other operating income (excluding subsidies). Income and expenditure classified as financial or extraordinary in company accounts is excluded from production value.

Value added at factor cost is the gross income from operating activities after adjusting for operating subsidies and indirect taxes. It can be calculated from turnover, plus capitalised production, plus other operating income, plus or minus the changes in stocks, minus the purchases of goods and services, minus other taxes on products which are linked to turnover but not deductible, minus the duties and taxes linked to production. Alternatively it can be calculated from gross operating surplus by adding personnel costs.

Wages and salaries are defined as the total remuneration, in cash or in kind, payable to all persons counted on the payroll, in return for work done during the accounting period regardless of whether it is paid on the basis of working time, output or piecework and whether it is paid regularly or not. Wages and salaries include the values of any social contributions, income taxes, etc., payable by the employee even if they are actually withheld by the employer and paid directly to social insurance schemes, tax authorities, etc. on behalf of the employee. Wages and salaries do not include social contributions payable by the employer. Payment of agency workers is not included in wages and salaries.

The other variables are in line with the SSIS standard definitions.

Composition of the ICT sector

The ICT sector is in line with the OECD definition. ICT wholesale activities include the following NACE industries:

NACE 51.43 (Wholesale of electrical household appliances and radio and television goods)

NACE 51.64 (Wholesale of office machinery and equipment)

NACE 51.65 (Wholesale of other machinery for use in industry, trade and navigation)

See also the concordance table, NACE column.