



# Family businesses in the Netherlands

August 2017

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# Summary

Family businesses constitute a significant part of small and medium-sized enterprises (SMEs), yet there are no statistics by Statistics Netherlands on family businesses in the Netherlands. With a financial contribution from the European Union's COSME Program (2014-2020), Statistics Netherlands has worked on new statistical material on family businesses in the Netherlands.

Statistics Netherlands has investigated how to identify family businesses. This is possible with existing data from registers, thereby minimising the administrative burden on respondents. This publication of Statistics Netherlands on family businesses presents an image of the importance of family businesses for the Dutch economy. The publication does not yet provide a complete picture, but shows the potential of the developed methodology.

- In the Netherlands 276,900 family businesses were active on 1 January 2016. This represents 71 per cent of all enterprises (excluding enterprises of enterprise groups with one person employed). The population of family businesses mainly consists of smaller enterprises.
- The family businesses in the business economy that existed on 1 January 2016 generated 343 billion euros in revenue in 2015. This represents almost 27 per cent of all enterprise' turnover in the business economy in 2015 (excluding enterprises of enterprise groups with one person employed).
- Similarly, the family businesses in the business economy generated 86 billion euros in value added in 2014. This represents nearly 32 per cent of value added in the business economy. Value added figures for 2015 were not yet available during the research.
- On 1 January 2016, 180.5 thousand family businesses were active as employer. At the time, they provided 2.16 million employee jobs. The proportion of family businesses in the total of employee jobs is 29 per cent.

## 1. Introduction

**This chapter starts with a description of government policy on family businesses. What are the priorities of the European and Dutch policymakers and why is research necessary? The chapter concludes with a description of the structure of this publication.**

### 1.1 Policy framework on family businesses

#### Europe

In 2008, the European Commission (EC) launched a policy agenda for small and medium-sized enterprises (SMEs) titled 'The Small Business Act' (European Commission, 2008). Herein, the EC describes ten principles to guide the conception and implementation of SME-policies at both EU and Member State level. With this policy agenda, the EC aims to strengthen sustainable growth and competitiveness of SMEs. The EC (2008:2) states that the nature of enterprises differs (e.g.

crafts, micro-enterprises, family owned or social economy enterprises) and that policies aimed at SMEs should take this diversity into account. One of the ten principles of the policy agenda states: 'The EU and Member States should create an environment within which entrepreneurs and family businesses can thrive and entrepreneurship is rewarded'.

The Entrepreneurship Action Plan 2020 (European Commission, 2013:17-18) focuses specifically on the transfer of family businesses. The EC calls on the Member States to 'review fiscal regulations with regard to their impact on the liquidity of a small or medium-sized family business in case of a succession of ownership without negative impact on revenue'.

In response to proposals from the European Parliament, the EC (2016) indicates that it sees existing SME or industry-related policies as the most effective way of helping family businesses and tackling their problems.

### Netherlands

The Dutch Ministry of Economic Affairs (2015, 2016) indicates that the Dutch economic policy aimed at businesses is predominantly generic (aimed and, in principle, open to all entrepreneurs in the Netherlands) and has a specific track: the top sector policy. Questioned about what the Dutch Cabinet does for family businesses, Prime Minister Rutte responded in 2014: '*Everything we do as a Cabinet to boost entrepreneurship and innovation, we sure are doing that for you too*' (Ministerie van Algemene Zaken, 2014).

The Ministry of Economic Affairs also indicates that the policy instruments they employ, address various problems. And thus the target group varies within SMEs (Ministerie van Economische Zaken, 2015: 14). Fiscal measures are implemented through the income and sales tax system to stimulate (self-employed) entrepreneurship. A number of fiscal measures is specifically aimed at business transfer. This is a relevant topic for family businesses. For example, the *exemption of transfer tax relating to business transfer in the family circle* (vrijstelling overdrachtsbelasting bedrijfsoverdracht in familiesfeer) is aimed at stimulating business transfer to the next generation. *Transfer of discontinuation profit* (doorschuiving stakingswinst) and the *Business Succession Facility* (bedrijfsopvolgingsregeling voor de erf- en schenkbelasting) are aimed at supporting the continuity of the enterprise. The transfer of discontinuation profit, the Dutch government has deliberately chosen to primarily facilitate transfer within the family or by the workforce rather than facilitate all business transfers (Ministerie van Economische Zaken, 2014). In repairing the business succession facility, it is specifically stated that the inheritance of family businesses remains protected (Ministerie van Financien, 2016).

Next to the national government, decentralized governments create economic policy. In 2016, the states-provincial of Overijssel approved the investment proposal 'Strengthen SMEs and Entrepreneurship'. The purpose of this proposal is to maintain and, where possible, expand employment in the province of Overijssel. The implementation program consists of six actions. One is specifically aimed at family businesses. In this context, family businesses can get support for the reorganisation of the governance structure and business succession (Provincie Overijssel, 2016). The province of Gelderland explores in the beginning of 2017 whether a similar approach can be followed (Provincie Gelderland, 2017).

## 1.2 Why research into family businesses?

The EC states there is no sufficient information concerning the role and economic importance of family businesses. Improved evidence bases in the area of family businesses could be used for further policy development and could lead to comparable information on family businesses in national economies (EASME, 2015).

Therefore, in May 2015, the EU-Program for the *competitiveness of enterprises and small and medium-sized enterprises* (COSME)<sup>1</sup> called for proposals for developing information and indicators on the role of family businesses in national economies. Like proposals from Bulgaria, Denmark, Finland, Italy, Malta and Poland, Statistics Netherlands was awarded a grant to implement its proposal. Statistics Netherlands proposed to develop methods to:

- 1 Identify family businesses through registers;
- 2 Indicate the economic importance and (social) economic characteristics of family businesses at a regional level.

In addition to internationally agreed classifications for official statistics – such as size classes and economic activities – Statistics Netherlands focuses on producing relevant information about other recognisable business classifications. The realisation of the proposed methods would in principle be the basis for an infrastructure that enables periodic and high quality statistical information about family businesses. This information, in contrast to previous research in the field of Dutch family businesses, is quantitative in nature (see for example Flören, R., Uhlener, L., & Berent-Braun, 2010). And the approach provides a basis for complete and more detailed insights about family businesses, not only at a national level but also at a regional level.

A condition for identifying the *population* of family businesses is that only information from registers is used. Linking this population to the (integral) data sources at Statistics Netherlands, allows Statistics Netherlands to answer questions about family businesses that are difficult to quantify so far at socially lowest possible costs.

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## Definition of family businesses

To the extent possible, the definition of a family business by the European Commission (2009) is utilised by Statistics Netherlands. This definition states that a family business is a business in which one family, direct or indirect, is in the possession of the majority of decision-making rights (for listed companies 25 per cent). At least one representative of the family is formally involved in the governance of the firm and the legal entity must be transferrable.

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<sup>1</sup> A program implementing the Small Business Act.

## 1.3 Structure

This publication of Statistics Netherlands on family businesses, presents an image of the importance of family businesses for the Dutch economy. Chapters 2 to 5 describe the economic importance from different angles. The publication does not yet provide a complete picture, but shows the potential of the developed methodology.

Chapter 2 describes the number of family businesses in the Netherlands. How many are there? How are they distributed by enterprise size? In which economic activities are they active? And where are they located?

Chapters 3 and 4 focus on family businesses in the business economy. Chapter 3 deals with turnover. How much turnover do family businesses generate? And how is the turnover distributed by enterprise size, economic activity and region? In chapter 4 similar questions are answered for value added.

Chapter 5 focuses on family businesses that are active as an employer. The chapter focuses on the number of employee jobs and their characteristics. Employee characteristics are also discussed.

In chapter 6 a case study shows some possibilities of low regional information about family businesses.

The appendix 'To a population of family businesses', describes the method how Statistics Netherlands identified family businesses and provides a discussion on the identification and output. The statistical appendix contains tables with additional quantitative information. A brief description of the data sources and methods used in this publication to describe the economic importance of family businesses can be found in the appendix databases and methods.

# 2. Number of family businesses

**How many family businesses are there in the Netherlands? How does the composition of the population of family businesses differ from those of non-family businesses? In which economy activities are family businesses active? And where are most family businesses located? This chapter provides the answers to these questions.**

## 2.1 Small enterprises are often family businesses

In the Netherlands 276,900 family businesses were active on 1 January 2016. This represents 71 per cent of all enterprises (excluding enterprise groups with one person employed). Most family businesses are small businesses. Almost 89 per cent of family businesses are enterprises with less than 10 persons employed. In non-family businesses, this is almost 74 per cent.

The highest percentage of family businesses is found among enterprises with less than 10 persons employed. Of these enterprises 75 per cent is a family business. The proportion of

family businesses decreases by size class (see table 2.1.1). Compared to family businesses, there are both absolutely and relatively more non-family businesses with more than 50 persons employed. 83 per cent of the enterprises with 250 or more persons employed (large enterprises) is not a family business.

### 2.1.1 Enterprises<sup>1),2)</sup> by size class, 1 January 2016

	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	number			% of size class	
0-10 persons employed <sup>3)</sup>	245,475	81,800	327,280	75	25
10-20 persons employed	18,410	11,855	30,265	61	39
20-50 persons employed	9,105	8,955	18,060	50	50
50-250 persons employed	3,500	6,370	9,870	35	65
250 persons employed or more	410	1,965	2,375	17	83
Total persons employed	276,900	110,945	387,850	71	29

Source: Statistics Netherlands.

<sup>1)</sup> Excluding enterprises of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

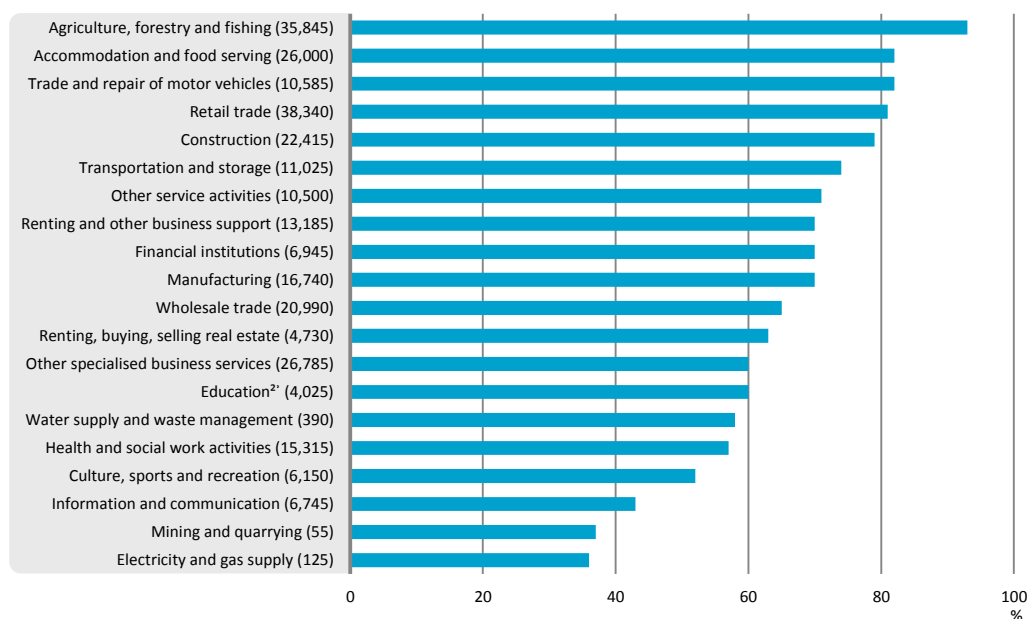
<sup>2)</sup> Excluding SBI 852 primary education, SBI 853 secondary education, SBI 854 higher education.

<sup>3)</sup> Identification was conducted at the level of enterprise groups with two persons employed or more (see 1). Corresponding enterprises can be smaller.

## 2.2 Relatively many family businesses in agriculture

Family businesses are found throughout the Dutch economy. Relatively the most in agriculture, forestry and fishing. Of these enterprises, 92 per cent is a family business. Family businesses are also relatively common in accommodation and food serving, trade and repair of motor vehicles and motorcycles, retail trade and construction. Family businesses are relatively less common in information and communication, mining and quarrying and electricity and gas supply.

### 2.2.1 Family businesses<sup>1)</sup> by economic activity (number) and percentage, 1 January 2016



Source: Statistics Netherlands.



- 1) Excluding enterprise groups with one person employed. Partnerships are included in the selection regardless of size.  
 2) Excluding SBI 852 primary education, SBI 853 secondary education, SBI 854 higher education.

## 2.3 Relatively many family businesses in Friesland

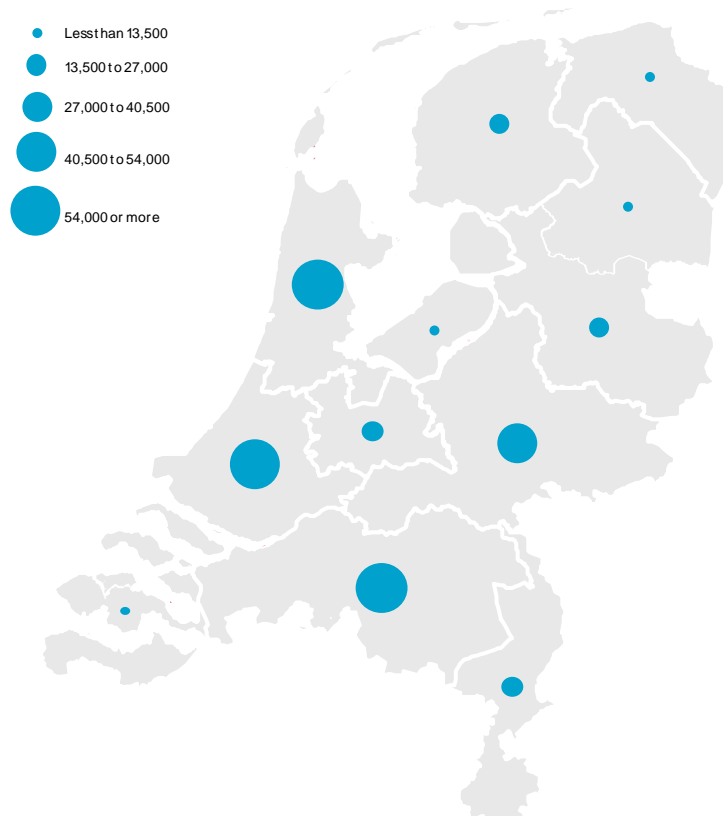
An enterprise may consist of more than one establishment located in different regions. To provide statistics on the number of family businesses by region the establishment is used as unit of measurement.

All family businesses have 348,435 establishments in total. This is 66 per cent of all establishments. In absolute numbers, most establishments of family businesses can be found in Zuid-Holland, Noord-Brabant and Noord-Holland. Over 50 per cent of the total number of establishments of family businesses is found in these provinces. For non-family businesses, this is 55 per cent.

In Friesland there are relatively many establishments of family businesses. Of the total number of establishments in Friesland, 73 per cent belongs to a family business. There are also relatively more establishments of family businesses in Drenthe, Zeeland and Limburg. In Noord-Holland and Utrecht there are relatively few, respectively 60 and 61 per cent.

In all provinces, most establishments of family businesses are active in trade. Agriculture, forestry and fishing has a significant share in the northern provinces and Zeeland. Business services has a large share in the Randstad.

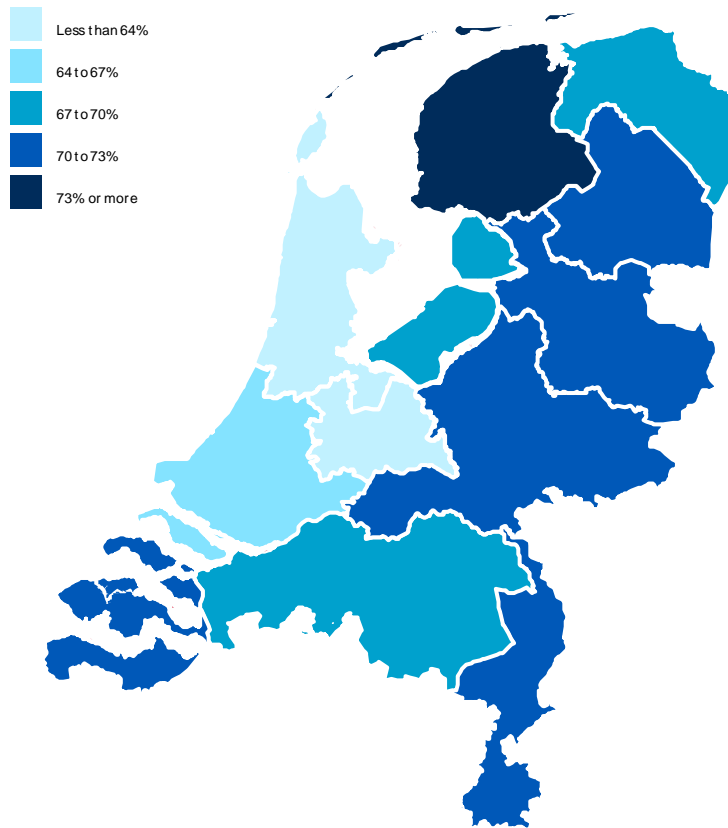
### 2.3.1 Number of establishments<sup>1),2)</sup> of family businesses by province, 1 January 2016



Source: Statistics Netherlands.

- 1) Excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.  
 2) Excluding SBI 852 primary education, SBI 853 secondary education, SBI 854 higher education.

### 2.3.2 Percentage of establishments<sup>1),2)</sup> of family businesses by province, 1 January 2016



Source: Statistics Netherlands.

<sup>1)</sup> Excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

<sup>2)</sup> Excluding SBI 852 primary education, SBI 853 secondary education, SBI 854 higher education.

## 3. Turnover

Statistics Netherlands collects data on turnover from enterprises in the (non-financial) business economy.<sup>2)</sup> This chapter focuses on this group. How much turnover in the business economy is generated by family businesses? And how is the turnover distributed by enterprise size, economic activity and region?

<sup>2)</sup> Agriculture, forestry and fishing, financial services, education, health and social work activities, culture, sports and recreation, and activities of member associations and other personal service activities are not included in the business economy.

### 3.1 Family businesses account for 27 per cent of the turnover in the business economy

Family businesses in the business economy that existed on 1 January 2016 generated 343 billion euros in revenue in 2015. This represents almost 27 per cent of all enterprise' turnover in the business economy (excluding enterprise groups with one person employed).

The highest share of family businesses in turnover is found among enterprises with less than 50 persons employed. Within this group 50 per cent of the turnover is generated by family businesses. This percentage decreases as the enterprise size in terms of persons employed increases. A large part of the turnover is generated by larger non-family businesses.

#### 3.1.1 Turnover in the business economy<sup>1)</sup> by size class, 2015

	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	mln euros			% of size class	
0-50 persons employed <sup>2)</sup>	192,290	191,445	383,735	50	50
50-250 persons employed	78,460	300,425	378,890	21	79
250 persons employed or more	72,380	441,700	514,080	14	86
Total persons employed	343,135	933,570	1,276,705	27	73

Source: Statistics Netherlands.

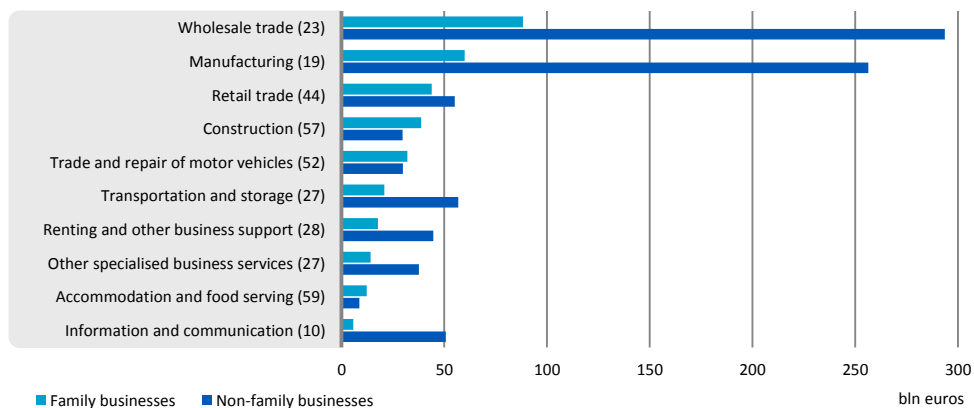
<sup>1)</sup> Enterprises existing on 1 January 2016, excluding enterprises of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

<sup>2)</sup> Identification was conducted at the level of enterprise groups with two persons employed or more (see 1). Corresponding enterprises can be smaller.

### 3.2 Share of family businesses in turnover manufacturing relatively small

Family businesses in accommodation and food serving, construction and trade and repair of motor vehicles and motor cycles account for over half of the turnover in these economic activities. Family businesses have a relatively small share in the turnover generated by enterprises in wholesale trade, manufacturing and information and communication.

#### 3.2.1 Turnover of enterprises<sup>1)</sup> (share % of family businesses) by economic activity, 2015



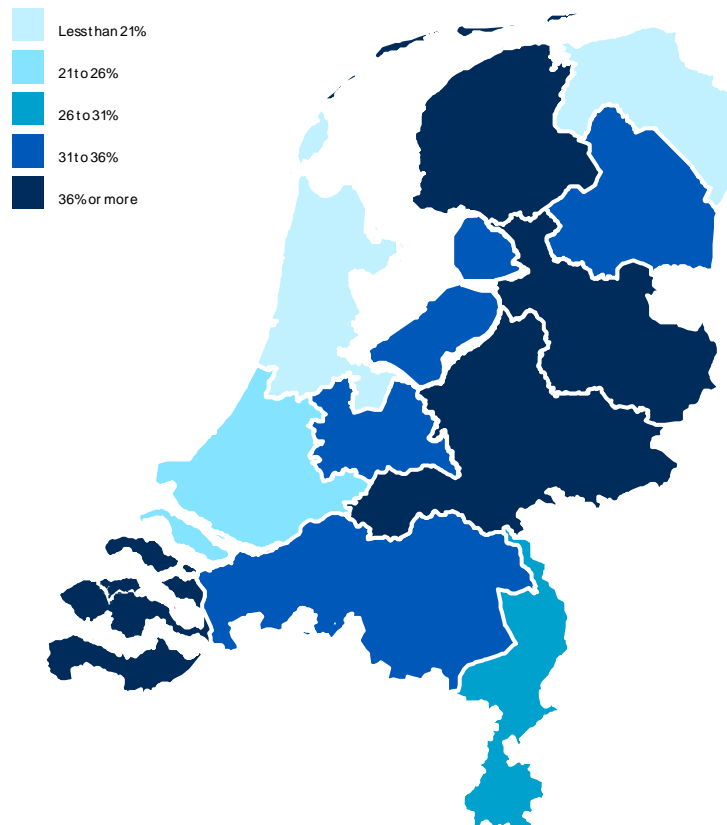
Source: Statistics Netherlands.

<sup>1)</sup> Enterprises existing on 1 January 2016, excluding enterprises of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

### 3.3 Family businesses account for 16 per cent of the turnover in the business economy of North-Holland

The share of family businesses in the turnover by province is the highest in Friesland, Overijssel and Gelderland. Provinces where family businesses have a relatively small share in turnover are Noord-Holland, Groningen and Zuid-Holland.

#### 3.3.1 Share of family businesses in turnover in the business economy<sup>1)</sup> by province, 2015



Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2016, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

## 4. Value added

**Statistics Netherlands collects data from enterprises in the (non-financial) business economy with which value added can be calculated. How much value added in the business economy is generated by family businesses? And how is the value added distributed by enterprise size, economic activity and region?**

## 4.1 Family businesses account for 32 per cent of the value added in the business economy

Family businesses in the business economy that existed on 1 January 2015, generated 86 billion euros in value added in 2014. This represents almost 32 per cent of all enterprise' value added (turnover less intermediate consumption) in the business economy (excluding enterprise groups with one person employed). A large part of the value added is generated by larger non-family businesses.

### 4.1.1 Value added in the business economy<sup>1)</sup> by size class, 2014

	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	mIn euros			% of size class	
0-50 persons employed <sup>2)</sup>	53,025	36,465	89,490	59	41
50-250 persons employed	17,880	50,670	68,550	26	74
250 persons employed or more	15,145	98,855	114,000	13	87
Total persons employed	86,050	185,990	272,040	32	68

Source: Statistics Netherlands.

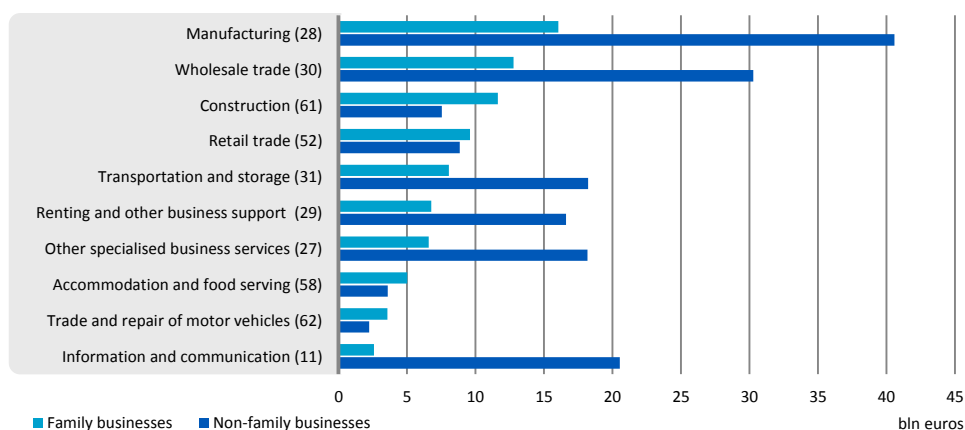
<sup>1)</sup> Enterprises existing on 1 January 2015, excluding enterprises of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

<sup>2)</sup> Identification was conducted at the level of enterprise groups with two persons employed or more (see 1). Corresponding enterprises can be smaller.

## 4.2 Family businesses account for 61 per cent of the value added in construction

The share of family businesses was relatively large in the value added of trade and repair of motor vehicles and motor cycles, construction and accommodation and food serving. In these economic activities, family businesses generated roughly 60 per cent of the value added. Family businesses generated just over half of the value added in the retail trade. The share of family businesses in the value added of information and communication (11 per cent) was relatively small.

### 4.2.1 Value added of enterprises<sup>1)</sup> (share % of family businesses) by economic activity, 2014



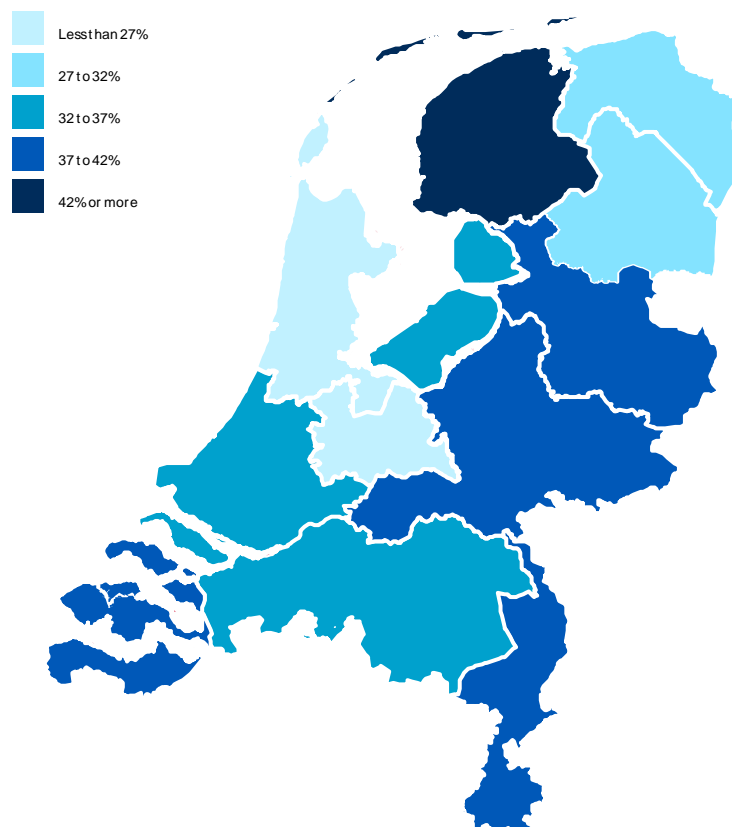
Source: Statistics Netherlands.

<sup>1)</sup> Enterprises existing on 1 January 2015, excluding enterprises of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

### 4.3 Family businesses account for 46 per cent of the value added in the business economy of Friesland

In Friesland, the share of establishments of family businesses in the value added of the business economy was relatively large: 46 per cent. Also in Gelderland, Zeeland and Overijssel, establishments of family businesses accounted for 40 per cent or more of the value added. In Noord-Holland, the contribution of family businesses to the value added was relatively small.

#### 4.3.1 Share of family businesses in value added in the business economy<sup>1)</sup> by province, 2014



Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2015, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

## 5. Employee jobs

**How many family businesses are active as an employer? How many employee jobs do these enterprises provide? What are the characteristics of those jobs? And what are the characteristics of the employees?**

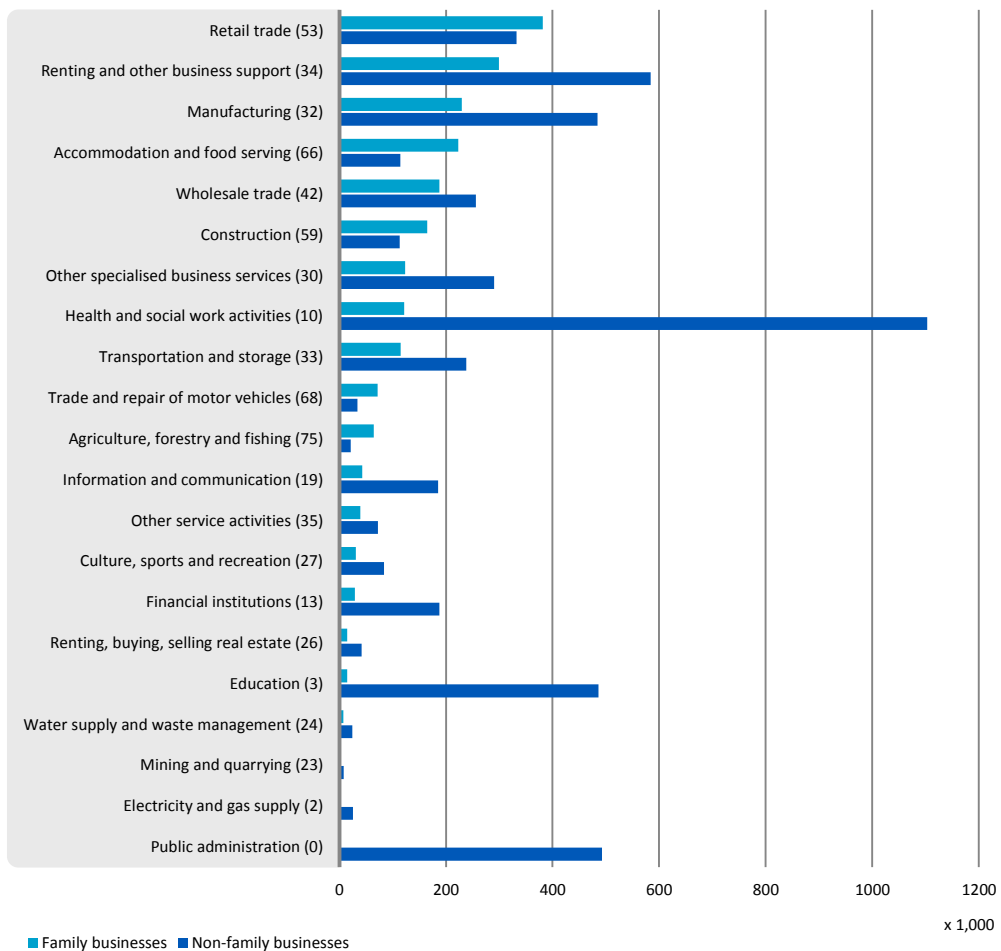
## 5.1 29 per cent of all employee jobs is a job at a family business

On 1 January 2016, 180.5 thousand family businesses were active as an employer. At the time, they provided 2.16 million employee jobs. The proportion of family businesses in the total number of employee jobs is 29 per cent.

## 5.2 Relatively many employee jobs at family businesses in agriculture

The number of jobs at family businesses differs by economic activity. Relatively many employee jobs at family businesses can be found in agriculture, forestry and fishing, trade and repair of motor vehicles and motor cycles, accommodation and food serving and construction. In addition, in the retail trade over half of the employee jobs can be found in family businesses. In other economic activities, such as health and social work activities, there is relatively a large number of employee jobs in non-family businesses.

### 5.2.1 Employee jobs (share % in family businesses) number by economic activity, 1 January 2016



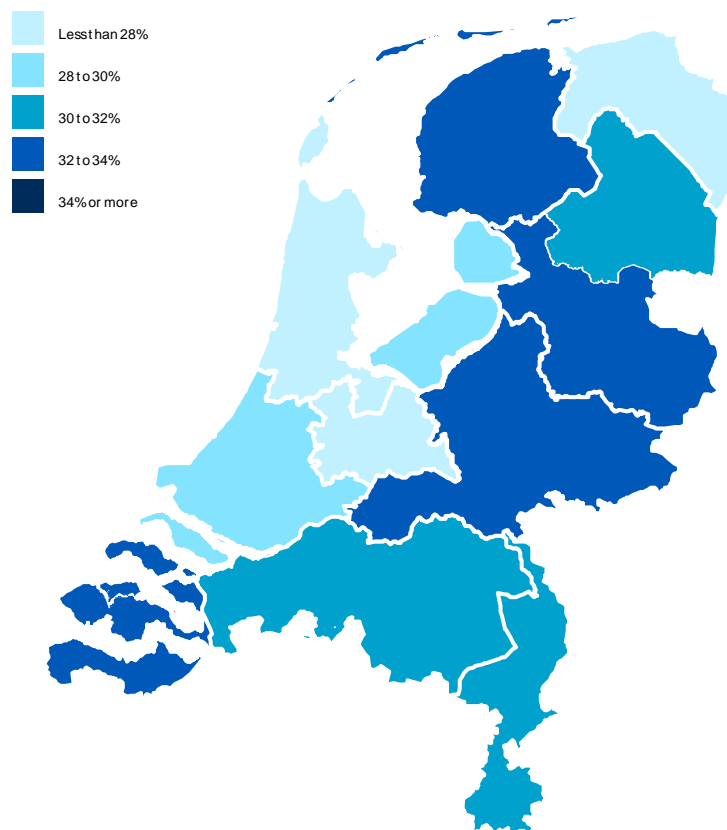
Source: Statistics Netherlands.

Retail trade, accommodation and food serving and construction have a significantly larger share in the total number of employee jobs at family businesses compared to non-family businesses. Health and social work activities and education have a significantly smaller share.

**Relatively many jobs of employees living in Overijssel is at a family business**

Relatively many jobs of employee who live in Overijssel is at a family business (33 per cent). The share of employee jobs at family businesses of employees living in the Randstad, Flevoland or Groningen is below 30 per cent.

**5.2.2 Share of employee jobs at family businesses by residential province of the employee, 1 January 2016**



Source: Statistics Netherlands.

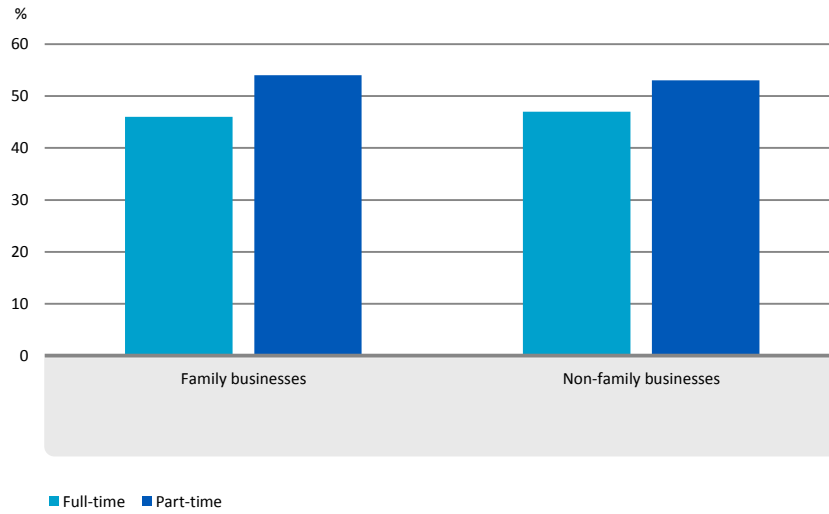
**5.3 Job characteristics**

**Difference in type of employment of employee jobs between family and non-family businesses relatively small**

46 per cent of the employee jobs at family businesses is a full-time job. The family businesses hardly deviate from the non-family businesses, which count 47 per cent full-time jobs.



### 5.3.1 Distribution of employee jobs by type of employment, 1 January 2016

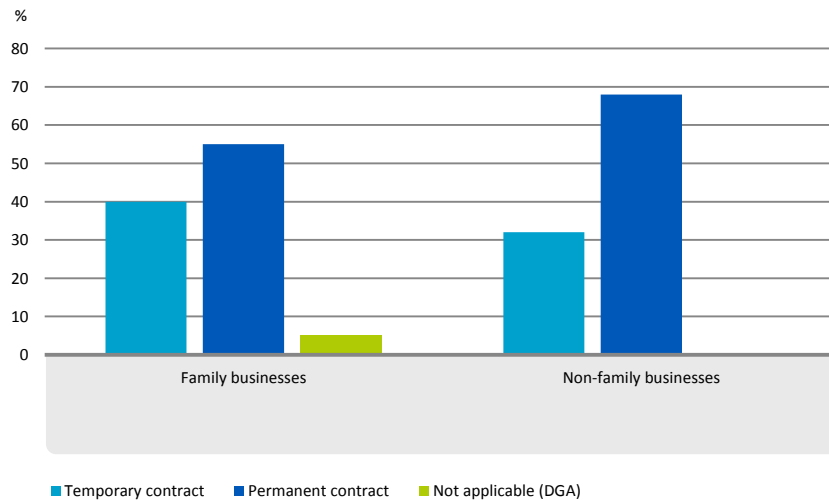


Source: Statistics Netherlands.

#### Relatively more temporary contracts at family businesses

40 per cent of the employee jobs at family businesses is a temporary contract. In non-family businesses this is 32 per cent. In comparison with non-family businesses, relatively few temporary contracts are only found in only retail trade and renting and other business support.

### 5.3.2 Distribution of employee jobs by contract, 1 January 2016



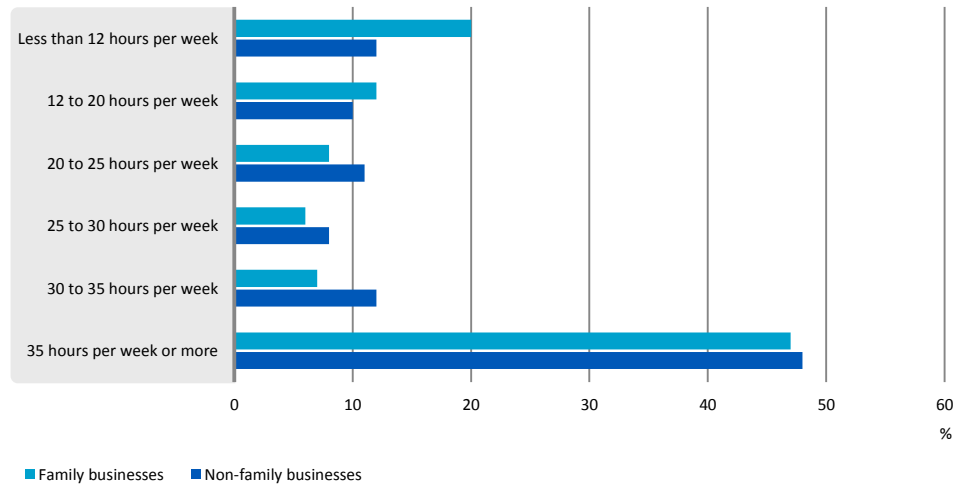
Source: Statistics Netherlands.

#### Relatively more jobs with short working hours at family businesses

One in five employee jobs at family businesses is for 12 working hours or less per week. In non-family businesses, this is more than one in ten. The greater importance of retail trade and accommodation and food serving (with relatively many jobs with shorter working hours) in the total of employee jobs at family businesses partly explains the difference. In almost all other economic activities, family businesses also have relatively more employee jobs with less than 12 working hours a week. Exceptions include transportation and storage and rental and other business services.

Approximately 47 per cent of the jobs at family businesses have 35 working hours per week or more. This does not differ much with the percentage of non-family businesses (48 per cent).

### 5.3.3 Distribution of employee jobs by working hours, 1 January 2016

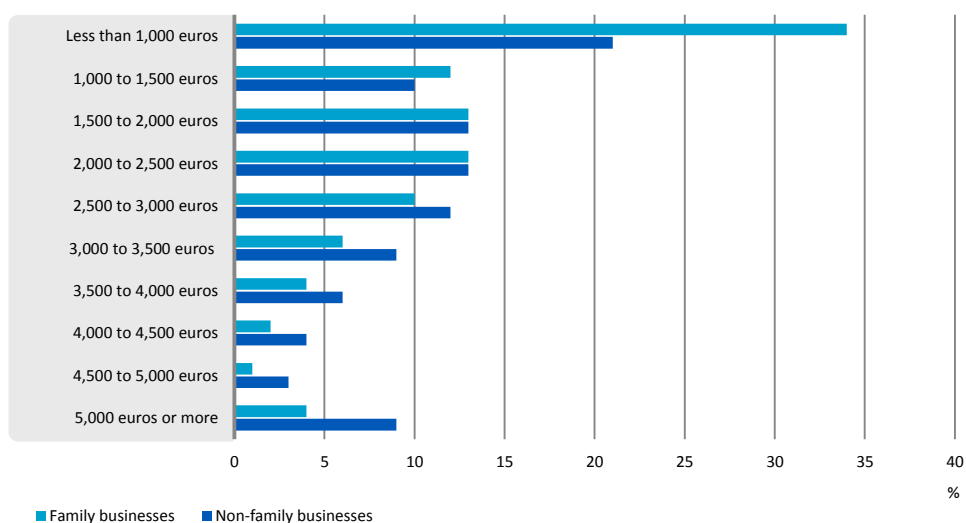


Source: Statistics Netherlands.

### Relatively more employee jobs at family businesses with a monthly wage up to 1,000 euros

34 per cent of the employee jobs at family businesses has a monthly wage up to 1,000 euros. In non-family businesses, this is 21 per cent. The monthly wage depends on the working hours. Family businesses have relatively more employee jobs with a small number of working hours than non-family businesses. Also, the age of employees plays a role. As indicated in paragraph 5.4 and figure 5.4.2, almost a quarter of the employees of family businesses are 25 years old or younger.

### 5.3.4 Distribution of employee jobs by monthly wage, 1 January 2016



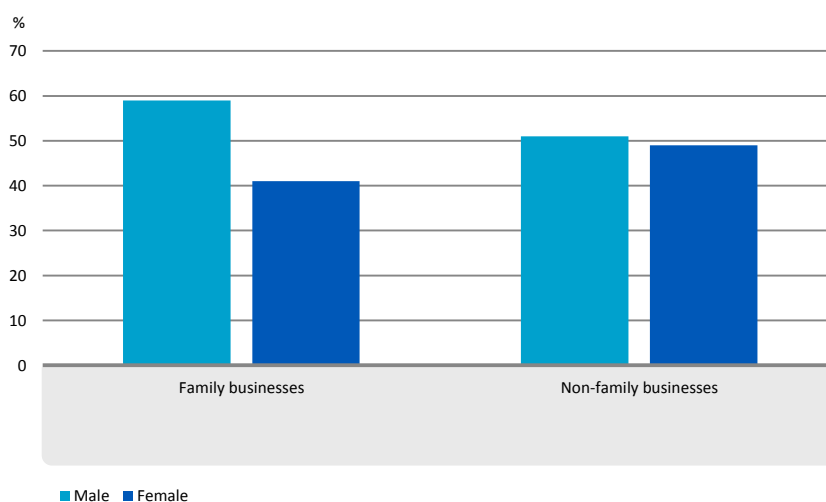
Source: Statistics Netherlands.

## 5.4 Employee characteristics

### Relatively more male employees at family businesses

In total, 59 per cent of the employees in family businesses is male. In non-family businesses, the distribution of males and females is almost equal. This is related to the high number of female employees in health and social work activities and the low percentage of family businesses in this economic activity. Without the impact of this economic activity, the difference between family businesses and non-family businesses is much less significant. Then, 61 per cent of employees in family businesses is male and 63 per cent in non-family businesses.

#### 5.4.1 Distribution of employees by gender, 1 January 2016

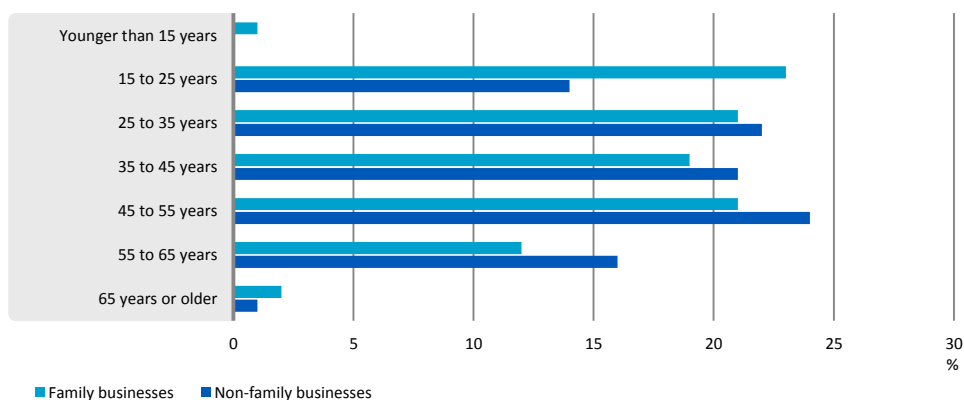


Source: Statistics Netherlands.

### Employees of family businesses are relatively young

The employees at family businesses are relatively young. Almost a quarter of the employees are under 25 years of age. In non-family businesses this is over 14 per cent. On one hand, the greater share of retail trade and accommodation and food serving (where relatively many young people work) in the total number of employees at family businesses explains the difference. On the other hand, a number of economic activities where relatively older employees work are of great importance to the number of employees in non-family businesses.

#### 5.4.2 Distribution of employees by age, 1 January 2016

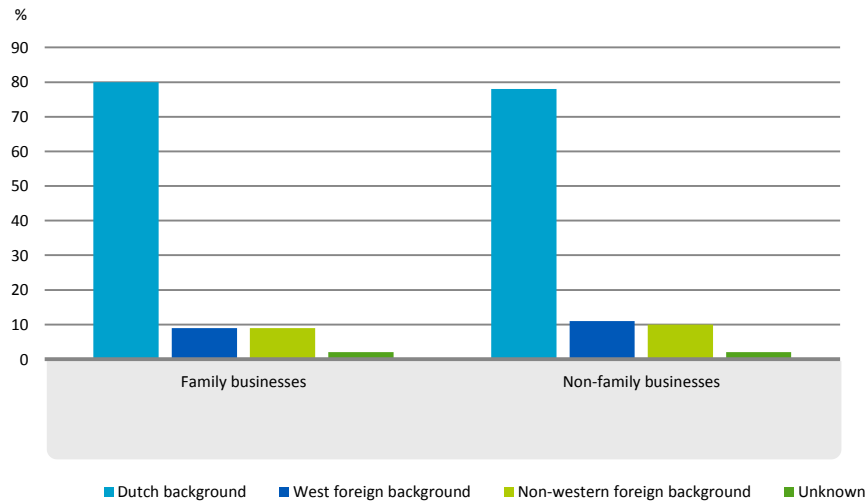


Source: Statistics Netherlands.

### Small differences between family businesses and non-family businesses in origin of employees

The distribution of employees by origin shows roughly the same picture among family businesses as with non-family businesses. About 80 per cent of the employees of family businesses is from Dutch origin. In non-family businesses, this is 78 per cent.

#### 5.4.3 Distribution of employees by origin, 1 January 2016



Source: Statistics Netherlands.

## 6. Case study ‘Leeuwarden’

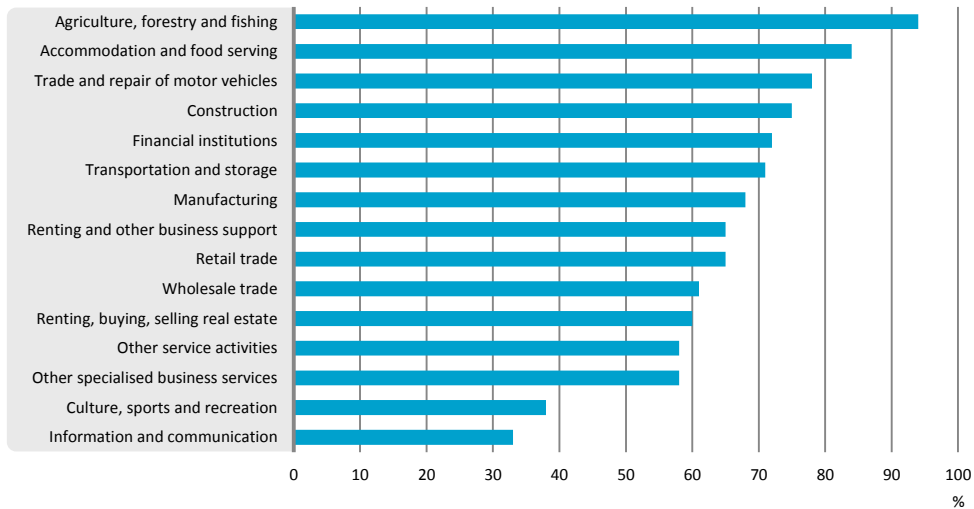
**To which regional level can information on family businesses be generated? In this chapter the municipality of Leeuwarden serves as an example to answer this question.**

Leeuwarden is a municipality in the province Friesland. On 1 January 2016 Leeuwarden had a population of 107,897 people (almost 17 per cent of Friesland). Binnenstad (downtown) is a district within the municipality with a population of 5,145 people.

### Number of establishments

In Leeuwarden 1,840 establishments of family businesses were active on 1 January 2016. This represents 61 per cent of all establishments within Leeuwarden (excluding enterprise groups with one person employed). Establishments of family businesses in agriculture, forestry and fishing are most common in Leeuwarden. In the downtown district 360 establishments of family businesses (60 per cent) were active.

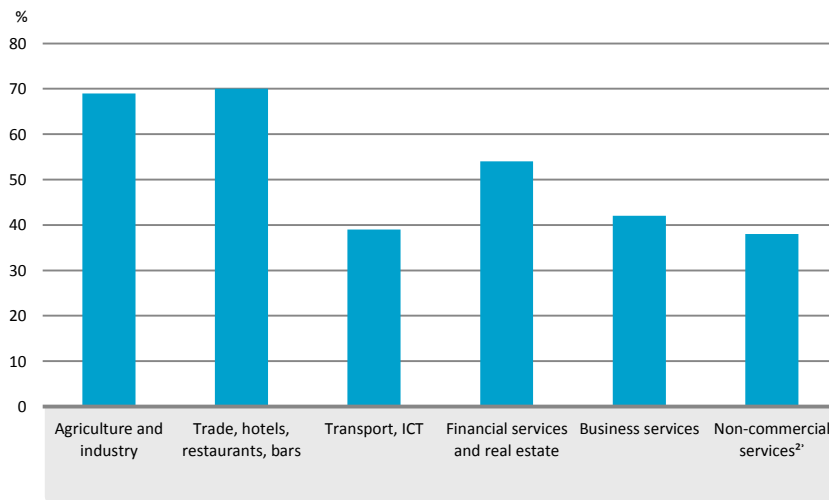
### 6.1.1 Percentage of establishments<sup>1)</sup> of family businesses in Leeuwarden, 1 January 2016



Source: Statistics Netherlands.

<sup>1)</sup> Excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

### 6.1.2 Percentage of establishments<sup>1)</sup> of family businesses in 'Binnenstad' district, Leeuwarden, 1 January 2016



Source: Statistics Netherlands.

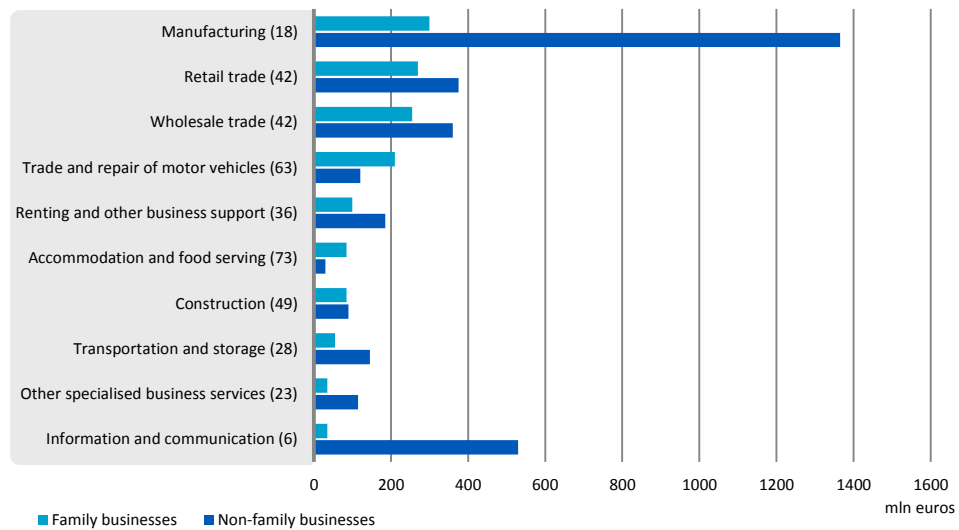
<sup>1)</sup> Excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

<sup>2)</sup> Excluding SBI 852 primary education, SBI 853 secondary education, SBI 854 higher education.

### Turnover and value added

The establishments of family businesses in the business economy of Leeuwarden that existed on 1 January 2016 generated in 2015 1,455 million euros in turnover and, in 2014, 415 million euros in value added. In the downtown district, establishments of family businesses generated 160 million euros in revenue in 2015.

### 6.1.3 Turnover of establishments<sup>1)</sup> (share % of family businesses) in Leeuwarden by economic activity, 2015



Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2016, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

## Annexes

# I To a population of family businesses

This appendix explains the steps to identify the population of family businesses.

### Definition of family businesses

To identify family businesses, it is necessary to determine how a family business is defined. Statistics Netherlands utilises the definition by the European Commission. This definition was adopted in 2009.

The definition of the European Commission states that an enterprise is a family business if:

- The majority of decision-making rights is in the possession of the natural person(s) who established the firm, or in the possession of the natural person(s) who has/have acquired the share capital of the firm, or in the possession of their spouses, parents, child or children's direct heirs.

- The majority of decision-making rights are indirect or direct.
- At least one representative of the family or kin is formally involved in the governance of the firm.
- Listed companies meet the definition of family enterprises if the person who established or acquired the firm (share capital) or their families or descendants possesses 25 per cent of the decision-making rights mandated by their share capital.

This definition also includes family businesses which have not yet gone through the first generational transfer. It also covers sole proprietors and the self-employed, providing there is a legal entity which can be transferred (European Commission, 2009, p. 10).

## Searching for data sources

Family businesses cannot be found directly in a single register. Statistics Netherlands chooses to combine data from existing registries to determine whether an enterprise is a family business. Compared to sample based research, this provides a basis for complete and more detailed insights. In addition, Statistics Netherlands complies with the *Act on Statistics Netherlands (CBS-wet)* to minimise the administrative burden on its respondents, such as enterprises, as much as possible.

When searching for suitable sources, we first looked at the relevance of the source. Does the source provide information that is needed in relation to the definition of family businesses? More specifically, provides a source information relating to the population of enterprises, or information about their legal structures, control, formal involvement in the governance or family relationships between persons. Next, a number of additional (statistical) criteria have been looked into such as validity, objectivity, timeliness, availability, transparency and independence.

The research resulted in various sources. The following sources are used in this study to identify family businesses:

- The general business register (ABR) of Statistics Netherlands. The ABR contains information about the total population of enterprise groups and corresponding enterprises and establishments. The register is based on the new trade register (NHR) of the Dutch Chamber of Commerce (KvK).
- The NHR of the KvK is also used as a source for information about owners, partners and directors and shareholders of enterprises.
- The payroll tax register of the Dutch Tax and Customs Administration contains information about board members and their decision-making rights.
- The Satellite Self Employed Entrepreneurs (SZO) of Statistics Netherlands contains information about shareholders. The register is derived from, among others, the ABR and the tax declarations for company tax, which is received from the Dutch Tax and Customs Administration.
- The household register of Statistics Netherlands contains information about persons in a household. The register is based on the Dutch Municipal Population Register (BRP).
- The marriages and partnership registration of Statistics Netherlands contains information about marriages and registered partnerships. The register is based on the BRP.
- The child-parent register of Statistics Netherlands contains information about family relations between child and parent. The register is based on the BRP.

## Operationalisation

### Applying the definition

During the research, and in light of the scope, a number of choices were made regarding the interpretation of the definition of family businesses.

### Identification at the level of enterprise groups

Statistics aim to provide information about a set of elements with certain (equal) characteristics: the target population. With business statistics, for example, statements can be made about the target population 'enterprises'. To make statistically responsible statements it must be clear in a certain well-defined way what an enterprise entails. In the ABR of Statistics Netherlands, companies and institutions are established and registered in units suitable for statistical research. The statistical unit of Statistics Netherlands to which family businesses have been identified is the enterprise group (OG).<sup>3)</sup> This is a term of Statistics Netherlands for the most comprehensive collection of legal entities established in the Netherlands over which control can be exercised. The identification at the level of the OG is relevant as the definition indicates that the majority of the decision-making rights (and with listed companies 25 per cent) may be indirect or direct.

### Governance involvement

The involvement in the governance of the firm is interpreted as: member of the board of directors. Thereby Statistics Netherlands focuses on those who are the focal point of an enterprise in terms of all policy preparation, setting and implementation. As a consequence, in this research family involvement in the governance of the firm is measured in the same way for all legal forms.

However, governance also includes the supervision of the firm. Under Dutch law, private limited liability companies (BV) and public limited liability companies (NV) may have a supervisory body. This is the Supervisory Board (RvC). The RvC has the task of overseeing the management's policy (as directed by the board of directors) and the general affairs of the company and its affiliated enterprise. It provides advice to the board of directors. In companies governed by the structure regime a RvC is required and has additional powers regarding the approval of certain types of administrative decisions (Burgerlijk Wetboek 2, Titel 4 and 5, Afdeling 5 and 6). Statistics Netherlands is aware of the possibility that companies governed by the structure regime can be identified as non-family businesses in this research, although, with a broader interpretation of the term governance, they could be seen as a family business. Of course only in cases where a majority of decision-making rights exists and the involvement of the family in the governance of the company is entirely limited to the RvC.<sup>4)</sup>

<sup>3)</sup> The results in this publication at the national level are reported, as for many business statistics of Statistics Netherlands, at the level of the enterprise (BE). Where the OG is regarded as the actual actor in financial processes, the BE is the actual actor in the production process. For the description of a regional economy, Statistics Netherlands uses the local enterprise unit (LBE). In many cases, an OG includes one BE, and one LBE. For larger companies, more than one BE and LBE may be linked to an OG.

<sup>4)</sup> The articles of association of a company not governed by the structure regime may also determine that there is a RvC. In this case, the Dutch law does not make it compulsory for the RvC to have specific decision-making rights. However, the articles of association may contain additional provisions on the duties and powers of the RvC. Information about whether there are additional provisions on decision-making rights of a RvC are not available in registers. Given the research approach and based on what the Dutch law requires compulsory, even with a broader interpretation of the term governance, companies not governed by the structure regime would be identified as non-family businesses.



### **Enterprise groups with more than one person employed**

Although the definition includes sole proprietors and the self-employed, enterprise groups with one person employed are excluded from identification. Exclusion of companies with one person employed also occurs in other research into family businesses (see, for example, Flören, R., Uhlaner, L., & Berent-Braun, M., 2010).

The reason in this research is that there may be a legal entity, but in cases where own labour is (almost) the only production factor in the enterprise, register information is not available to determine whether there are any other transferable production factors (or business goodwill) to continue the business after transfer.

Using the number of persons employed as a proxy for transferability, relates to employee rights in the event of a business transfer. In these cases, staff transfers to the party taking over the business (Burgerlijk wetboek 7, Titel 10, Sectie 8, Artikel 663). Identification among partnerships has occurred regardless of size class. In these cases, the legal form (where partners run a business together) is used as a proxy for transferability.

With this choice, 911,785 enterprises were excluded. Of these enterprises, the enterprises in the business economy generated 29 billion euros revenue in 2015.

### **Identifying family businesses**

Identification methods to identify family businesses are operationalized per legal form.

#### **Sole-proprietorship**

In the Netherlands, sole proprietorship is a legal form with no legal personality, where exactly one natural person owns the business (however, more than one person may be employed by the enterprise). Thus, the owner is in the possession of the majority of the decision-making rights.

The owner is also entirely liable for all business and capital matters, including personal assets. This makes it highly likely that the owner is formally involved in the governance of the enterprise group. Sole-proprietorships can be transferred through transfer of assets and liabilities. Thus, sole proprietorship can be regarded as a family business.

Sole proprietorships are selected directly in the ABR. As indicated, sole proprietorships with one person employed are excluded.

#### **General and professional partnerships**

A general partnership ('vof') is an agreement with no legal personality between two or more partners to run a business. The partners contribute business capital, which is separated from their personal assets ('separate estate'), and which may be used solely for the business. Each partner has unlimited liability, including personal assets, for obligations entered into by the partnership, even if these are entered into by another partner.

Like the general partnership a professional partnership ('maatschap') is also an agreement with no legal personality between two or more partners to run a business. In this case, the partners make an agreement about who has what authority, usually in the form of a contract (partnership articles). An authorised partner may enter into agreements on behalf of the

partnership, thus binding fellow partners. Partners are jointly liable and liable severally for the business. An unauthorized partner only binds himself.

In both cases, the decision-making rights are in the possession of the partners. As the partners have unlimited liability it is highly likely that they are formally involved in the governance of the enterprise group. Partnerships can be transferred through transfer of assets and liabilities. Therefore, family businesses can be found in general and professional partnerships if a majority of the partners belongs to one family. In the first step, general or professional partnerships at the top legal unit of the enterprise group are selected directly in the ABR. Next, the NHR is used to select the corresponding partners. In the last step a family relation between the partners can be determined (see determining family relations among directors or partners).

### **Commandite partnership**

A commandite partnership ('cv') is a special type of general partnership. The partners in this partnership are either controlling or silent. A controlling partner has unlimited liability, including personal assets, for obligations entered into by the partnership. A silent partner is only financially involved and has a limited liability towards his financial contribution in the partnership. A silent partner may share in the profits of the partnership. However, the name of a silent partner may not be used in the firm. Moreover, a silent partner may not perform any act of management or be employed in the firm, not even by proxy. A commandite partnership's capital is not divided into shares (Wetboek van Koophandel, pp. Art.19-20).

Thus, the decision-making rights are in the possession of the controlling partners. As a controlling partner has unlimited liability it is highly likely that the controlling partner is formally involved in the governance of the enterprise group. Commandite partnerships can be transferred through transfer of assets and liabilities.

Family businesses can be found in commandite partnerships if a majority of the controlling partners belongs to one family. Family businesses in commandite partnerships are identified with the same methods applied to general and professional partnerships. Apart from the commandite partnerships with at least two controlling partners, there are also commandite partnerships with exactly one controlling partner. In these cases family businesses are identified with the same method applied to sole proprietorships.

### **Private and public limited liability companies**

Private (BV) and public (NV) limited liability companies are legal persons whose capital is divided into shares. In the case of private limited liability companies, shares are nominative shares and are not freely transferable. The liability of the shareholders is limited to the amount of their participation. In the case of public limited liability companies, shares are freely transferable. The transferability of shares may be limited, and shares may be nominative shares or bearer shares. Private and public limited liability companies can be transferred through transfer of assets and liabilities or transaction of shares. Several identification methods are combined to identify family businesses among private and public limited liability companies:

- Using the payroll tax register
- Using the satellite self-employed entrepreneurs
- Using the NHR

#### *Identifying family businesses among BVs and NVs using the payroll tax register*

Payroll tax is an advance levy in respect of income tax and social security contributions. The Dutch Tax and Customs Administration is responsible for levying wage tax and social security

contributions. Wage tax and social security contributions together are often called payroll tax, because they are withheld and paid by the withholding agent as one amount. The social security contributions include employed persons' insurance contributions. This is a social security insurance scheme that insures employees against the financial consequences of illness, occupational disability and unemployment. Participation is obligatory by Dutch law. The employer bears the full cost of the contributions. An employer does not pay these specific contributions for those who are not viewed by law as an employee. As a result, these persons cannot claim social benefits under the Sickness Benefits Act, the Work and Income Act and the Unemployment Insurance Act.

The eligibility for social security of a director under Dutch laws depends on the relation of authority between himself and the enterprise. A relation of authority is considered not to exist if (Ministerie van Sociale Zaken en Werkgelegenheid, 2015):

- a) The director, possibly with his or her spouse, owns such a number of shares, whether or not of a particular kind, that the director, either alone or together with his or her spouse, in accordance with the company's articles of association, can decide on his/her resignation; or
- b) The director, together with close relatives up to the third degree, possibly with his or her spouse, owns such a number of shares, whether or not of a particular kind, representing at least two thirds of the votes, that the director, together with close relatives up to the third degree, possibly with his or her spouse, can decide on his/her resignation.
- c) a. and b. also apply to the director who has such control in that company through one or more legal persons, of which he is a director, whether or not in a group, or through companies in which he holds shares, that the director thereby can decide on his/her resignation. This also applies in relation to the spouse and close relatives.
- d) Directors who together own all of the company's shares and, as shareholders, represent an equal or almost equal share of the company's capital. If a director holds shares of the company through one or more legal persons of which he is a director or of companies in which he holds shares, the first sentence shall apply *mutatis mutandis*.

Annually, Statistics Netherlands receives a payroll tax register from the Dutch Tax and Customs Administration, with information about wages, pensions and welfare in the previous year. This register also contains information about the income category, including 'board member with social security insurance for employees' and 'board member without social security insurance for employees'. The Dutch tax authorities use income code 13 and 17 to describe these income categories. The indication of board members with income code 17 is useful for identifying family businesses. In the case of one board member, it implies that this board member (either alone or with his family) is in the possession of the majority of the decision-making rights (based on the first three conditions regarding the relation of authority). It also implies that this family has a member involved in the governance of the enterprise. Therefore, these enterprises qualify as a family business.

In the case of two or more board members with income code 17 (relating to the fourth condition regarding the relation of authority) a family relation between the board members needs to be determined to qualify as a family business (see determining family relations among directors or partners).

#### *Identifying family businesses among BVs and NVs using the satellite self-employed entrepreneurs*

Legal persons have to pay a company tax based on the profits made. Before being charged with a tax payable the company has to give a tax declaration of the profits. This tax declaration also

contains information about shareholders with a substantial amount of shares. Rather than using the raw tax declaration data, the SZO of Statistics Netherlands is used. The SZO is derived from, among others, the ABR and the tax declarations for company tax received from the Dutch Tax and Customs Administration.

The tax declarations are being searched to find out if there is one person or a family who

- has a majority of shares in all legal entities of the enterprise group which are independently taxable, or
- has a majority of shares in the legal entity that makes tax returns for the upper legal entity of the enterprise group.

Next, the tax declarations are joined with the ABR. Enterprise groups with one person employed are excluded (as indicated).

After this selection, it is determined whether a relative of the shareholder(s) is involved in the governance of the enterprise group. Two registers are used for determining governance involvement:

- Payroll tax register of the Dutch Tax and Customs Administration
- NHR of the KvK

The payroll tax register contains information about board members (as indicated before). The selected enterprise groups with their major shareholders are joined with the payroll tax register to see if the major shareholders are also board member with income code 13 or 17.

Another way to determine governance involvement by a family member is to use the NHR of the KvK. The selected enterprise groups with their major shareholders are joined with the NHR to see if the major shareholders are also board member according to the trade register.

#### *Identifying family businesses among BVs and NVs using the NHR*

To identify family businesses one could use the NHR of the KvK as a starting point, rather than the payroll tax register or the SZO.

To identify family businesses, one or more persons that are both board member and single shareholder in at least one legal entity of the enterprise group are selected. Enterprise groups with one person employed are excluded (as indicated). In addition, enterprise groups with the legal forms BV or NV are selected.

This results in a number of enterprise groups with exactly one person that is both board member and single shareholder for at least one legal entity. And it results in a number of enterprise groups that have at least two persons that are both board members and single shareholders for at least one legal entity. In the latter case, a family relation between the board members needs to be determined to qualify as a family business (see below 'determining family relations among board members or partners').

#### **Determining family relations among board members or partners**

Three methods are used to determine a family relation between board members or partners.

These methods use:

- The NHR of the KvK
- Household register of Statistics Netherlands
- Child-parent register and marriages and partnership registrations of Statistics Netherlands.

#### *Using the NHR*

The NHR contains information about board members and partners, including their family name and the family name of their spouses. A family relation between two board members (BM1 and BM2) is assumed if one of the following conditions is true:

- Family name BM1 = Family name BM2

- Family name BM1 = Family name spouse BM2
- Family name spouse BM1 = Family name BM2
- Family name spouse BM1 = Family name spouse BM2

A family business is assumed when over 50% of the relations between board members with income code 17 is a family relation. Suppose an enterprise group has three board members with income code 17 (BM1, BM2, BM3). Then there are three board member relations (BM1, BM2), (BM1, BM3) and (BM2, BM3). To qualify as a family business, at least two out three of these relations have to be family relations. The same applies to partners.

#### *Using the household register*

The household register contains information about people living in the same household. If two persons live in the same household it is very likely (though not necessarily) they have a family relation.<sup>5)</sup> For identifying family businesses with the household register, the assumption is made that a business is a family business if the household with most board members or partners contains strictly more than 50% of all board members with income code 17 or partners in the enterprise group.

#### *Using the child-parent register and the marriages and partnership registrations*

The most important sources used to determine family relations among board members and partners are the child-parent register and the marriages and partnership registrations. The child-parent register of Statistics Netherlands contains almost every child-parent relation since 1945. Data for children born from 1966 onwards are the most reliable. The register is based on the BRP.

The marriages and partnership registration is also based on the BRP. It contains marriages and registered partnerships since January 1, 1995 of persons registered at the BRP who are (or were) connected through marriage or registered partnership.

## Discussion

Statistics Netherlands has developed a method to identify family businesses using existing administrative sources. It appears that there are sufficient indicators in these registrations to generate national and regional figures on family businesses.

Innovative about this method is that information is combined from several registrations, which makes it possible to identify the population of family businesses. This enables, in principle, the generation of information on family businesses on any geographic level, including low regional levels (for example, municipalities and districts). Furthermore, the population of family businesses offers the possibility to be joined with sources used in the employment and business statistics of Statistics Netherlands. As this study shows, the population of family business register can be joined with sources used for statistics on turnover, production and employment and earnings. Other possibilities include sources used for statistics on investments, international trade, innovation and research and development.

As indicated, the publication does not yet provide a full picture, but shows the potential of the developed methodology. For example, the method for identifying family businesses is not yet

<sup>5)</sup> This register is likely to identify a substantial amount of family businesses, but it will also leave a substantial amount of family businesses unidentified.

complete. An important challenge lies in the identification of family businesses among enterprise groups with one person employed. Furthermore, the identification under BVs and NVs can be extended under those governed by the structure regime where the family's involvement in the governance of the firm is limited to the RvC. Being able to distinguish between first generation and multiple generation businesses is another important challenge. In addition, methodology development to provide insights into turnover or value added of enterprises outside of the business economy helps to fill in these types of blind spots and thus to get a more complete picture.

In order to get better figures in the future, methods can be refined even further. Unused registries and future new registries may provide potential indicators for identifying family businesses. Refinement in output methods can increase consistency with existing statistics.

## II Statistical annex

This appendix contains tables with additional figures. The numbering of the tables in this appendix corresponds to the numbering of the corresponding paragraphs and figures in this publication.

### 2.2.1a Enterprises<sup>1)</sup> by economic activity, 1 January 2016

	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	number			% of economic activity	
Total	276,900	110,945	387,850	71	29
A Agriculture, forestry and fishing	35,845	2,820	38,665	93	7
B Mining and quarrying	55	95	155	37	63
C Manufacturing	16,740	7,095	23,835	70	30
D Electricity and gas supply	125	225	350	36	64
E Water supply and waste management	390	280	670	58	42
F Construction	22,415	5,930	28,345	79	21
G45 Trade and repair of motor vehicles	10,585	2,345	12,930	82	18
G46 Wholesale trade	20,990	11,335	32,325	65	35
G47 Retail trade	38,340	8,725	47,070	81	19
H Transportation and storage	11,025	3,800	14,830	74	26
I Accommodation and food serving	26,000	5,770	31,770	82	18
J Information and communication	6,745	8,910	15,655	43	57
K Financial institutions	6,945	2,935	9,875	70	30
L Renting, buying, selling real estate	4,730	2,730	7,465	63	37
M Other specialised business services	26,785	18,035	44,820	60	40
N Other service activities	13,185	5,765	18,950	70	30
P Education <sup>2)</sup>	4,025	2,700	6,725	60	40
Q Health and social work activities	15,315	11,605	26,915	57	43
R Culture, sports and recreation	6,150	5,575	11,720	52	48
S Other service activities	10,500	4,265	14,770	71	29

Source: Statistics Netherlands.

<sup>1)</sup> Enterprises existing on 1 January 2016, excluding enterprises of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

<sup>2)</sup> Excluding SBI 852 primary education, SBI 853 secondary education, SBI 854 higher education.

### 2.3.0a Establishments<sup>1)</sup> by economic activity, Groningen, Friesland, 1 January 2016

	Groningen				Friesland						
	Family Non-family		Total	% of economic activity	Family Non-family		Family Non-family		Total	Family Non-family	
	businesses	businesses			businesses	businesses	businesses	businesses		businesses	businesses
number				number					% of economic activity		
Total	10,620	5,070	15,690	68	32	15,520	5,730	21,250	73	27	
A Agriculture, forestry and fishing	1,650	90	1,740	95	5	2,915	140	3,060	95	5	
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.	
C Manufacturing	565	300	865	65	35	1,050	390	1,440	73	27	
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.	
E Water supply and waste management	15	45	60	28	72	25	60	85	29	71	
F Construction	650	185	830	78	22	1,070	280	1,350	79	21	
G45 Trade and repair of motor vehicles	435	105	540	81	19	655	135	790	83	17	
G46 Wholesale trade	495	285	775	64	36	915	370	1,285	71	29	
G47 Retail trade	1,745	775	2,525	69	31	2,295	830	3,120	73	27	
H Transportation and storage	380	170	550	69	31	630	185	820	77	23	
I Accommodation and food serving	850	170	1,020	84	16	1,305	215	1,520	86	14	
J Information and communication	230	335	565	40	60	185	240	425	44	56	
K Financial institutions	770	200	970	79	21	800	200	1,000	80	20	
L Renting, buying, selling real estate	165	95	260	63	37	215	100	315	68	32	
M Other specialised business services	810	595	1,410	58	42	1,235	640	1,880	66	34	
N Other service activities	395	260	655	60	40	510	275	780	65	35	
P Education <sup>2)</sup>	.	.	.	.	.	.	.	.	.	.	
Q Health and social work activities	.	.	.	.	.	.	.	.	.	.	
R Culture, sports and recreation	230	230	465	50	50	330	295	625	53	47	
S Other service activities	400	125	525	76	24	415	170	585	71	29	

Source: Statistics Netherlands.

<sup>1)</sup> Excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

<sup>2)</sup> Excluding SBI 852 primary education, SBI 853 secondary education, SBI 854 higher education.

### 2.3.0b Establishments<sup>1)</sup> by economic activity, Drenthe, Overijssel, 1 January 2016

	Drenthe				Overijssel						
	Family Non-family		Total	% of economic activity	Family Non-family		Family Non-family		Total	Family Non-family	
	businesses	businesses			businesses	businesses	businesses	businesses		businesses	businesses
number				number					% of economic activity		
Total	10,505	4,265	14,765	71	29	25,720	11,120	36,840	70	30	
A Agriculture, forestry and fishing	1,805	110	1,910	94	6	4,400	235	4,635	95	5	
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.	
C Manufacturing	525	250	775	68	32	1,645	720	2,360	70	30	
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.	
E Water supply and waste management	10	25	30	28	72	45	60	105	43	57	
F Construction	670	190	860	78	22	1,750	510	2,260	77	23	
G45 Trade and repair of motor vehicles	485	120	605	80	20	1,055	240	1,290	82	18	
G46 Wholesale trade	670	265	935	72	28	1,900	815	2,715	70	30	
G47 Retail trade	1,605	660	2,270	71	29	3,655	1,575	5,235	70	30	
H Transportation and storage	300	100	395	75	25	720	260	980	73	27	
I Accommodation and food serving	900	140	1,040	87	13	1,860	370	2,230	83	17	
J Information and communication	165	135	300	55	45	425	510	940	45	55	
K Financial institutions	800	185	980	81	19	2,230	460	2,690	83	17	
L Renting, buying, selling real estate	140	65	210	68	32	335	210	545	61	39	
M Other specialised business services	730	405	1,135	64	36	1,835	1,270	3,105	59	41	
N Other service activities	395	230	625	63	37	830	510	1,345	62	38	
P Education <sup>2)</sup>	.	.	.	.	.	.	.	.	.	.	
Q Health and social work activities	.	.	.	.	.	.	.	.	.	.	
R Culture, sports and recreation	200	175	375	54	46	395	360	755	53	47	
S Other service activities	315	115	425	73	27	810	275	1,085	74	26	

Source: Statistics Netherlands.

<sup>1)</sup> Excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

<sup>2)</sup> Excluding SBI 852 primary education, SBI 853 secondary education, SBI 854 higher education.



### 2.3.0c Establishments<sup>1)</sup> by economic activity, Flevoland, Gelderland, 1 January 2016

	Flevoland			Gelderland						
	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	number		% of economic activity	number		number		% of economic activity	number	
Total	7,725	3,860	11,580	67	33	45,435	19,885	65,320	70	30
A Agriculture, forestry and fishing	1,195	140	1,335	90	10	5,925	400	6,325	94	6
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	415	185	600	69	31	2,750	1,195	3,945	70	30
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	15	15	30	52	48	80	105	180	43	57
F Construction	420	140	560	75	25	3,395	855	4,245	80	20
G45 Trade and repair of motor vehicles	255	95	345	73	27	1,935	460	2,395	81	19
G46 Wholesale trade	660	425	1,080	61	39	3,215	1,485	4,700	68	32
G47 Retail trade	980	570	1,550	63	37	6,495	2,625	9,120	71	29
H Transportation and storage	280	125	405	69	31	1,350	465	1,815	74	26
I Accommodation and food serving	465	110	580	81	19	3,260	715	3,975	82	18
J Information and communication	225	225	450	50	50	845	900	1,745	48	52
K Financial institutions	580	125	710	82	18	4,075	760	4,835	84	16
L Renting, buying, selling real estate	85	65	155	57	43	780	340	1,120	69	31
M Other specialised business services	685	385	1,070	64	36	3,935	2,270	6,205	63	37
N Other service activities	405	170	575	70	30	1,790	960	2,745	65	35
P Education <sup>2)</sup>	.	.	.	.	.	.	.	.	.	.
Q Health and social work activities	.	.	.	.	.	.	.	.	.	.
R Culture, sports and recreation	150	135	280	53	47	885	725	1,610	55	45
S Other service activities	270	90	360	74	26	1,515	650	2,165	70	30

Source: Statistics Netherlands.

<sup>1)</sup> Excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

<sup>2)</sup> Excluding SBI 852 primary education, SBI 853 secondary education, SBI 854 higher education.

### 2.3.0d Establishments<sup>1)</sup> by economic activity, Utrecht, Noord-Holland, 1 January 2016

	Utrecht			Noord-Holland						
	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	number		% of economic activity	number		number		% of economic activity	number	
Total	23,890	15,050	38,940	61	39	55,565	36,460	92,020	60	40
A Agriculture, forestry and fishing	1,435	90	1,530	94	6	2,745	295	3,040	90	10
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	1,135	580	1,715	66	34	2,510	1,380	3,885	65	35
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	25	75	95	24	76	65	155	220	30	70
F Construction	1,660	465	2,130	78	22	3,440	1,175	4,615	75	25
G45 Trade and repair of motor vehicles	875	300	1,180	74	26	1,545	585	2,130	72	28
G46 Wholesale trade	1,735	1,225	2,960	59	41	3,770	2,755	6,525	58	42
G47 Retail trade	3,725	1,895	5,620	66	34	9,035	4,820	13,855	65	35
H Transportation and storage	645	340	985	66	34	1,815	1,295	3,115	58	42
I Accommodation and food serving	1,760	595	2,355	75	25	5,670	2,030	7,700	74	26
J Information and communication	690	1,245	1,935	36	64	1,665	2,825	4,490	37	63
K Financial institutions	2,310	615	2,930	79	21	5,615	1,870	7,490	75	25
L Renting, buying, selling real estate	485	320	805	60	40	1,090	870	1,960	56	44
M Other specialised business services	3,070	2,155	5,225	59	41	6,335	5,200	11,535	55	45
N Other service activities	1,235	725	1,960	63	37	2,745	2,095	4,840	57	43
P Education <sup>2)</sup>	.	.	.	.	.	.	.	.	.	.
Q Health and social work activities	.	.	.	.	.	.	.	.	.	.
R Culture, sports and recreation	440	645	1,090	41	59	1,375	1,740	3,115	44	56
S Other service activities	835	715	1,555	54	46	2,035	1,160	3,195	64	36

Source: Statistics Netherlands.

<sup>1)</sup> Excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

<sup>2)</sup> Excluding SBI 852 primary education, SBI 853 secondary education, SBI 854 higher education.

### 2.3.0e Establishments<sup>1)</sup> by economic activity, Zuid-Holland, Zeeland, 1 January 2016

	Zuid-Holland			Zeeland						
	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	number		% of economic activity	number		number		% of economic activity	number	
Total	65,150	36,885	102,035	64	36	9,505	3,965	13,470	71	29
A Agriculture, forestry and fishing	4,195	560	4,760	88	12	1,685	155	1,840	92	8
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	3,035	1,795	4,835	63	37	510	225	735	69	31
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	95	125	220	44	56	15	20	30	41	59
F Construction	4,910	1,415	6,325	78	22	565	185	755	75	25
G45 Trade and repair of motor vehicles	2,090	725	2,815	74	26	295	110	405	73	27
G46 Wholesale trade	4,930	3,315	8,245	60	40	570	225	795	72	28
G47 Retail trade	10,175	4,920	15,095	67	33	1,415	560	1,975	72	28
H Transportation and storage	3,035	1,655	4,690	65	35	495	185	680	73	27
I Accommodation and food serving	5,145	1,445	6,590	78	22	1,200	230	1,430	84	16
J Information and communication	1,480	1,990	3,475	43	57	100	65	165	59	41
K Financial institutions	6,255	1,820	8,075	77	23	665	140	800	83	17
L Renting, buying, selling real estate	1,300	785	2,085	62	38	165	95	260	64	36
M Other specialised business services	6,885	4,525	11,410	60	40	570	310	880	65	35
N Other service activities	3,575	1,895	5,470	65	35	325	170	495	65	35
P Education <sup>2)</sup>	.	.	.	.	.	.	.	.	.	.
Q Health and social work activities	.	.	.	.	.	.	.	.	.	.
R Culture, sports and recreation	1,105	1,510	2,615	42	58	150	140	290	51	49
S Other service activities	2,455	1,315	3,770	65	35	305	95	395	77	23

Source: Statistics Netherlands.

<sup>1)</sup> Excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

<sup>2)</sup> Excluding SBI 852 primary education, SBI 853 secondary education, SBI 854 higher education.

### 2.3.0f Establishments<sup>1)</sup> by economic activity, Noord-Brabant, Limburg, 1 January 2016

	Noord-Brabant			Limburg						
	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	number		% of economic activity	number		number		% of economic activity	number	
Total	55,915	24,560	80,475	69	31	22,895	9,705	32,605	70	30
A Agriculture, forestry and fishing	6,490	605	7,095	91	9	2,430	230	2,665	91	9
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	3,920	1,725	5,645	69	31	1,430	665	2,095	68	32
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	95	145	240	40	60	65	55	120	53	47
F Construction	4,205	1,135	5,345	79	21	1,490	385	1,875	79	21
G45 Trade and repair of motor vehicles	2,310	565	2,880	80	20	890	220	1,115	80	20
G46 Wholesale trade	4,495	2,490	6,985	64	36	1,445	755	2,200	66	34
G47 Retail trade	7,395	3,610	11,005	67	33	3,615	1,595	5,210	69	31
H Transportation and storage	1,835	750	2,585	71	29	830	350	1,180	70	30
I Accommodation and food serving	4,215	845	5,060	83	17	2,575	445	3,020	85	15
J Information and communication	1,075	1,205	2,280	47	53	330	365	695	48	52
K Financial institutions	5,325	1,040	6,365	84	16	1,665	390	2,055	81	19
L Renting, buying, selling real estate	820	445	1,265	65	35	310	150	465	67	33
M Other specialised business services	5,265	3,120	8,385	63	37	1,890	1,015	2,905	65	35
N Other service activities	2,190	1,255	3,445	64	36	840	525	1,365	62	38
P Education <sup>2)</sup>	.	.	.	.	.	.	.	.	.	.
Q Health and social work activities	.	.	.	.	.	.	.	.	.	.
R Culture, sports and recreation	1,075	930	2,005	54	46	490	405	895	55	45
S Other service activities	1,715	560	2,275	75	25	890	215	1,105	81	19

Source: Statistics Netherlands.

<sup>1)</sup> Excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

<sup>2)</sup> Excluding SBI 852 primary education, SBI 853 secondary education, SBI 854 higher education.

### 3.2.1a Turnover of enterprises<sup>1)</sup> by economic activity, 2015

	Family businesses		Non-family businesses	Total	Family businesses		Non-family businesses
	mln euros			% of economic activity			
Business economy, B-N, excl. K. incl. S95	343,100	933,540		1,276,640	27		73
B Mining and quarrying	.	.	.	.	.	.	.
C Manufacturing	59,910	256,370		316,285	19		81
D Electricity and gas supply	.	.	.	.	.	.	.
E Water supply and waste management	.	.	.	.	.	.	.
F Construction	38,790	29,685		68,475	57		43
G45 Trade and repair of motor vehicles	32,040	29,885		61,920	52		48
G46 Wholesale trade	88,280	293,725		382,005	23		77
G47 Retail trade	43,975	55,180		99,150	44		56
H Transportation and storage	20,930	56,890		77,825	27		73
I Accommodation and food serving	12,305	8,665		20,970	59		41
J Information and communication	5,770	50,695		56,465	10		90
L Renting, buying, selling real estate	.	.	.	.	.	.	.
M Other specialised business services	14,145	37,615		51,760	27		73
N Other service activities	17,760	44,650		62 410	28		72
S95 Repair of consumer goods	.	.	.	.	.	.	.

Source: Statistics Netherlands.

<sup>1)</sup> Enterprises existing on 1 January 2016, excluding enterprises of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

### 3.3.1a Turnover in the business economy<sup>1)</sup>, Groningen, Friesland, 2015

	Groningen			Friesland								
	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses	Total			
	mln euros			% of economic activity			mln euros			% of economic activity		
Business economy, B-N, excl. K. incl. S95	8,090	32,050	40,140	20	80	80	10,945	16,395	27,340	40	60	
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.	.	
C Manufacturing	1,575	4,590	6,165	26	74	74	2,725	7,670	10,400	26	74	
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.	.	
E Water supply and waste management	.	.	.	.	.	.	.	.	.	.	.	
F Construction	965	885	1,845	52	48	48	1,340	685	2,025	66	34	
G45 Trade and repair of motor vehicles	750	275	1,025	73	27	27	1,105	360	1,465	75	25	
G46 Wholesale trade	1,470	2,460	3,930	37	63	63	1,930	2,690	4,620	42	58	
G47 Retail trade	1,070	1,755	2,830	38	62	62	1,580	1,445	3,025	52	48	
H Transportation and storage	835	795	1,630	51	49	49	725	745	1,465	49	51	
I Accommodation and food serving	280	160	440	63	37	37	460	155	615	74	26	
J Information and communication	135	1,730	1,865	7	93	93	105	700	810	13	87	
L Renting, buying, selling real estate	.	.	.	.	.	.	.	.	.	.	.	
M Other specialised business services	305	750	1,055	29	71	71	425	625	1,050	41	59	
N Other service activities	435	995	1,430	31	69	69	385	660	1,040	37	63	
S95 Repair of consumer goods	.	.	.	.	.	.	.	.	.	.	.	

Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2016, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

### 3.3.1b Turnover in the business economy<sup>1)</sup>, Drenthe, Overijssel, 2015

	Drenthe			Overijssel						
	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	mln euros			% of economic activity		mln euros			% of economic activity	
Business economy, B-N, excl. K. incl. S95	7,385	15,785	23,175	32	68	24,195	35,670	59,865	40	60
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	1,110	4,845	5,955	19	81	5,075	11,780	16,855	30	70
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	.	.	.	.	.	.	.	.	.	.
F Construction	815	620	1,435	57	43	3,590	2,175	5,765	62	38
G45 Trade and repair of motor vehicles	915	390	1,310	70	30	2,160	1,420	3,580	60	40
G46 Wholesale trade	1,780	2,720	4,495	40	60	5,395	6,585	11,980	45	55
G47 Retail trade	1,130	955	2,085	54	46	3,120	3,240	6,360	49	51
H Transportation and storage	410	370	780	53	47	1,295	1,660	2,955	44	56
I Accommodation and food serving	290	160	450	65	35	750	295	1,045	72	28
J Information and communication	145	145	290	50	50	320	1,680	2,000	16	84
L Renting, buying, selling real estate	.	.	.	.	.	.	.	.	.	.
M Other specialised business services	280	315	595	47	53	775	1,620	2,395	32	68
N Other service activities	395	495	895	44	56	1,025	1,460	2,485	41	59
S95 Repair of consumer goods	.	.	.	.	.	.	.	.	.	.

Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2016, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

### 3.3.1c Turnover in the business economy<sup>1)</sup>, Flevoland, Gelderland, 2015

	Flevoland			Gelderland						
	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	mln euros			% of economic activity		mln euros			% of economic activity	
Business economy, B-N, excl. K. incl. S95	7,690	16,505	24,195	32	68	46,340	68,270	114,610	40	60
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	980	3,345	4,325	23	77	10,050	23,960	34,010	30	70
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	.	.	.	.	.	.	.	.	.	.
F Construction	440	495	940	47	53	5,180	2,950	8,130	64	36
G45 Trade and repair of motor vehicles	485	300	785	62	38	4,600	2,905	7,500	61	39
G46 Wholesale trade	3,155	6,040	9,190	34	66	12,865	16,595	29,460	44	56
G47 Retail trade	935	1,185	2,120	44	56	5,350	5,275	10,625	50	50
H Transportation and storage	455	1,735	2,190	21	79	2,110	3,175	5,280	40	60
I Accommodation and food serving	185	90	275	68	32	1,345	610	1,955	69	31
J Information and communication	165	665	830	20	80	585	2,140	2,725	21	79
L Renting, buying, selling real estate	.	.	.	.	.	.	.	.	.	.
M Other specialised business services	260	340	600	43	57	1,645	3,060	4,705	35	65
N Other service activities	285	1,775	2,060	14	86	1,775	4,000	5,775	31	69
S95 Repair of consumer goods	.	.	.	.	.	.	.	.	.	.

Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2016, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

### 3.3.1d Turnover in the business economy<sup>1)</sup>, Utrecht, Noord-Holland, 2015

	Utrecht			Noord-Holland						
	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	mln euros			% of economic activity		mln euros			% of economic activity	
Business economy, B-N, excl. K. incl. S95	28,350	62,325	90,680	31	69	45,840	234,930	280,770	16	84
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	3,465	8,555	12,020	29	71	4,250	50,140	54,390	8	92
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	.	.	.	.	.	.	.	.	.	.
F Construction	3,790	3,025	6,815	56	44	5,070	3,805	8,875	57	43
G45 Trade and repair of motor vehicles	5,055	3,315	8,370	60	40	3,100	10,870	13,970	22	78
G46 Wholesale trade	6,560	17,495	24,055	27	73	12,090	77,860	89,945	13	87
G47 Retail trade	3,120	6,620	9,740	32	68	7,730	10,705	18,435	42	58
H Transportation and storage	970	2,260	3,230	30	70	2,280	18,700	20,980	11	89
I Accommodation and food serving	865	685	1,555	56	44	2,665	3,130	5,795	46	54
J Information and communication	715	7,135	7,845	9	91	1,380	18,895	20,275	7	93
L Renting, buying, selling real estate	.	.	.	.	.	.	.	.	.	.
M Other specialised business services	1,265	3,915	5,180	24	76	3,090	13,040	16,130	19	81
N Other service activities	2,025	3,470	5,495	37	63	2,955	16,580	19,535	15	85
S95 Repair of consumer goods	.	.	.	.	.	.	.	.	.	.

Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2016, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

### 3.3.1e Turnover in the business economy<sup>1)</sup>, Zuid-Holland, Zeeland, 2015

	Zuid-Holland			Zeeland						
	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	mln euros			% of economic activity		mln euros			% of economic activity	
Business economy, B-N, excl. K. incl. S95	74,310	258,120	332,430	22	78	8,210	14,735	22,945	36	64
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	11,370	62,680	74,050	15	85	2,185	6,670	8,855	25	75
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	.	.	.	.	.	.	.	.	.	.
F Construction	8,850	8,080	16,925	52	48	605	640	1,245	49	51
G45 Trade and repair of motor vehicles	4,945	4,990	9,935	50	50	415	360	775	54	46
G46 Wholesale trade	20,225	112,900	133,125	15	85	1,840	1,925	3,765	49	51
G47 Retail trade	8,835	11,860	20,695	43	57	1,065	890	1,955	54	46
H Transportation and storage	5,855	17,520	23,375	25	75	945	915	1,860	51	49
I Accommodation and food serving	2,135	1,760	3,900	55	45	500	265	765	66	34
J Information and communication	1,130	10,785	11,915	9	91	45	200	245	19	81
L Renting, buying, selling real estate	.	.	.	.	.	.	.	.	.	.
M Other specialised business services	3,105	7,820	10,925	28	72	170	305	475	36	64
N Other service activities	4,380	7,155	11,535	38	62	325	385	710	46	54
S95 Repair of consumer goods	.	.	.	.	.	.	.	.	.	.

Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2016, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

### 3.3.1f Turnover in the business economy<sup>1)</sup>, Noord-Brabant, Limburg, 2015

	Noord-Brabant			Limburg						
	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	mln euros			% of economic activity			mln euros			% of economic activity
Business economy, B-N, excl. K. incl. S95	62,045	128,595	190,640	33	67	19,695	50,155	69,850	28	72
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	13,305	50,050	63,355	21	79	3,820	22,075	25,895	15	85
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	.	.	.	.	.	.	.	.	.	.
F Construction	6,585	5,235	11,815	56	44	1,560	1,095	2,655	59	41
G45 Trade and repair of motor vehicles	6,745	3,305	10,050	67	33	1,760	1,400	3,160	56	44
G46 Wholesale trade	16,545	34,065	50,605	33	67	4,430	12,395	16,825	26	74
G47 Retail trade	7,240	7,270	14,510	50	50	2,800	3,970	6,770	41	59
H Transportation and storage	3,170	6,580	9,745	33	67	1,885	2,440	4,325	44	56
I Accommodation and food serving	1,865	850	2,715	69	31	965	500	1,460	66	34
J Information and communication	860	4,740	5,600	15	85	185	1,885	2,070	9	91
L Renting, buying, selling real estate	.	.	.	.	.	.	.	.	.	.
M Other specialised business services	2,235	4,495	6,725	33	67	590	1,335	1,925	31	69
N Other service activities	2,545	6,090	8,635	29	71	1,225	1,590	2,810	44	56
S95 Repair of consumer goods	.	.	.	.	.	.	.	.	.	.

Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2016, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

### 4.2.1a Value added of enterprises<sup>1)</sup> by economic activity, 2014

	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	mln euros			% of economic activity	
Business economy, B-N, excl. K. incl. S95	86,050	185,990	272,040	32	68
B Mining and quarrying	.	.	.	.	.
C Manufacturing	16,060	40,580	56,640	28	72
D Electricity and gas supply	.	.	.	.	.
E Water supply and waste management	.	.	.	.	.
F Construction	11,645	7,535	19,175	61	39
G45 Trade and repair of motor vehicles	3,575	2,230	5,805	62	38
G46 Wholesale trade	12,790	30,280	43,075	30	70
G47 Retail trade	9,600	8,850	18,450	52	48
H Transportation and storage	8,065	18,225	26,290	31	69
I Accommodation and food serving	5,030	3,605	8,635	58	42
J Information and communication	2,595	20,540	23,135	11	89
L Renting, buying, selling real estate	.	.	.	.	.
M Other specialised business services	6,585	18,180	24,765	27	73
N Other service activities	6,775	16,610	23,385	29	71
S95 Repair of consumer goods	.	.	.	.	.

Source: Statistics Netherlands.

<sup>1)</sup> Enterprises existing on 1 January 2015, excluding enterprises of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

#### 4.3.1a Value added in the business economy<sup>1)</sup>, Groningen, Friesland, 2014

	Groningen			Friesland						
	Family Non-family		Total	Family Non-family		Family Non-family		Total	Family Non-family	
	businesses	businesses		businesses	businesses	businesses	businesses		businesses	businesses
mln euros	% of economic activity			mln euros			% of economic activity			
Business economy, B-N, excl. K. incl. S95	2,290	5,595	7,885	29	71	3,020	3,580	6,600	46	54
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	440	1,180	1,620	27	73	730	1,375	2,100	35	65
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	.	.	.	.	.	.	.	.	.	.
F Construction	300	160	460	66	34	360	210	575	63	37
G45 Trade and repair of motor vehicles	95	45	140	68	32	150	45	195	77	23
G46 Wholesale trade	225	250	475	47	53	330	245	580	57	43
G47 Retail trade	280	290	565	49	51	410	235	645	64	36
H Transportation and storage	345	305	650	53	47	305	230	540	57	43
I Accommodation and food serving	120	55	180	68	32	195	75	270	72	28
J Information and communication	55	1,020	1,075	5	95	60	295	355	17	83
L Renting, buying, selling real estate	.	.	.	.	.	.	.	.	.	.
M Other specialised business services	150	395	545	27	73	205	265	465	44	56
N Other service activities	195	330	525	37	63	165	315	480	34	66
S95 Repair of consumer goods	.	.	.	.	.	.	.	.	.	.

Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2015, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

#### 4.3.1b Value added in the business economy<sup>1)</sup>, Drenthe, Overijssel, 2014

	Drenthe			Overijssel						
	Family Non-family		Total	Family Non-family		Family Non-family		Total	Family Non-family	
	businesses	businesses		businesses	businesses	businesses	businesses		businesses	businesses
mln euros	% of economic activity			mln euros			% of economic activity			
Business economy, B-N, excl. K. incl. S95	2,050	5,360	7,410	28	72	6,280	9,320	15,600	40	60
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	290	1,030	1,315	22	78	1,575	3,270	4,845	33	67
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	.	.	.	.	.	.	.	.	.	.
F Construction	300	155	455	66	34	940	585	1,525	62	38
G45 Trade and repair of motor vehicles	105	45	150	71	29	265	135	400	66	34
G46 Wholesale trade	290	210	505	58	42	985	845	1,830	54	46
G47 Retail trade	265	200	465	57	43	670	615	1,285	52	48
H Transportation and storage	135	175	310	44	56	470	680	1,150	41	59
I Accommodation and food serving	135	70	205	65	35	330	110	440	75	25
J Information and communication	65	100	160	39	61	150	860	1,010	15	85
L Renting, buying, selling real estate	.	.	.	.	.	.	.	.	.	.
M Other specialised business services	160	190	350	46	54	390	815	1,205	32	68
N Other service activities	240	235	470	51	49	355	600	955	37	63
S95 Repair of consumer goods	.	.	.	.	.	.	.	.	.	.

Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2015, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

### 4.3.1c Value added in the business economy<sup>1)</sup>, Flevoland, Gelderland, 2014

	Flevoland			Gelderland						
	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	mln euros			% of economic activity		mln euros			% of economic activity	
Business economy, B-N, excl. K. incl. S95	1,725	3,595	5,320	32	68	10,865	15,610	26,480	41	59
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	290	520	805	36	64	2,330	5,005	7,335	32	68
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	.	.	.	.	.	.	.	.	.	.
F Construction	125	110	235	54	46	1,550	745	2,295	67	33
G45 Trade and repair of motor vehicles	65	40	105	61	39	535	260	800	67	33
G46 Wholesale trade	470	770	1,240	38	62	1,735	1,965	3,700	47	53
G47 Retail trade	180	190	375	48	52	1,220	890	2,110	58	42
H Transportation and storage	155	405	560	28	72	895	965	1,860	48	52
I Accommodation and food serving	80	40	120	66	34	560	225	790	71	29
J Information and communication	65	320	385	17	83	255	1,245	1,495	17	83
L Renting, buying, selling real estate	.	.	.	.	.	.	.	.	.	.
M Other specialised business services	140	215	355	40	60	765	1,670	2,435	31	69
N Other service activities	105	930	1,040	10	90	685	1,085	1,770	39	61
S95 Repair of consumer goods	.	.	.	.	.	.	.	.	.	.

Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2015, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

### 4.3.1d Value added in the business economy<sup>1)</sup>, Utrecht, Noord-Holland, 2014

	Utrecht			Noord-Holland						
	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	mln euros			% of economic activity		mln euros			% of economic activity	
Business economy, B-N, excl. K. incl. S95	6,455	18,080	24,535	26	74	12,285	46,955	59,240	21	79
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	990	1,995	2,985	33	67	1,510	4,840	6,350	24	76
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	.	.	.	.	.	.	.	.	.	.
F Construction	1,025	770	1,800	57	43	1,555	885	2,440	64	36
G45 Trade and repair of motor vehicles	345	255	600	58	42	400	440	840	48	52
G46 Wholesale trade	940	2,160	3,100	30	70	1,845	11,910	13,755	13	87
G47 Retail trade	680	780	1,460	46	54	1,605	1,815	3,425	47	53
H Transportation and storage	375	1,490	1,870	20	80	1,020	5,845	6,860	15	85
I Accommodation and food serving	320	330	650	49	51	1,010	1,325	2,335	43	57
J Information and communication	315	3,515	3,835	8	92	565	6,170	6,735	8	92
L Renting, buying, selling real estate	.	.	.	.	.	.	.	.	.	.
M Other specialised business services	610	2,050	2,660	23	77	1,190	5,565	6,755	18	82
N Other service activities	640	1,415	2,055	31	69	1,090	5,865	6,955	16	84
S95 Repair of consumer goods	.	.	.	.	.	.	.	.	.	.

Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2015, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.



#### 4.3.1e Value added in the business economy<sup>1)</sup>, Zuid-Holland, Zeeland, 2014

	Zuid-Holland			Zeeland						
	Family Non-family		Total	Family Non-family		Family Non-family		Total	Family Non-family	
	businesses	businesses		businesses	businesses	businesses	businesses		businesses	businesses
mln euros	% of economic activity			mln euros			% of economic activity			
Business economy, B-N, excl. K. incl. S95	18,535	37,065	55,600	33	67	2,300	3,260	5,560	41	59
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	2,820	4,835	7,655	37	63	570	1,310	1,885	30	70
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	.	.	.	.	.	.	.	.	.	.
F Construction	2,920	2,100	5,020	58	42	250	230	480	52	48
G45 Trade and repair of motor vehicles	595	475	1,070	56	44	75	40	115	65	35
G46 Wholesale trade	2,635	6,570	9,205	29	71	280	200	485	58	42
G47 Retail trade	1,870	1,820	3,695	51	49	245	175	420	58	42
H Transportation and storage	1,930	5,235	7,165	27	73	365	385	745	49	51
I Accommodation and food serving	895	690	1,585	56	44	195	120	315	62	38
J Information and communication	555	4,500	5,055	11	89	25	85	110	23	77
L Renting, buying, selling real estate	.	.	.	.	.	.	.	.	.	.
M Other specialised business services	1,505	4,115	5,620	27	73	100	170	270	37	63
N Other service activities	1,655	2,590	4,250	39	61	135	105	240	56	44
S95 Repair of consumer goods	.	.	.	.	.	.	.	.	.	.

Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2015, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

#### 4.3.1f Value added in the business economy<sup>1)</sup>, Noord-Brabant, Limburg, 2014

	Noord-Brabant			Limburg						
	Family Non-family		Total	Family Non-family		Family Non-family		Total	Family Non-family	
	businesses	businesses		businesses	businesses	businesses	businesses		businesses	businesses
mln euros	% of economic activity			mln euros			% of economic activity			
Business economy, B-N, excl. K. incl. S95	14,750	28,095	42,840	34	66	5,495	9,475	14,965	37	63
B Mining and quarrying	.	.	.	.	.	.	.	.	.	.
C Manufacturing	3,420	11,675	15,095	23	77	1,105	3,550	4,655	24	76
D Electricity and gas supply	.	.	.	.	.	.	.	.	.	.
E Water supply and waste management	.	.	.	.	.	.	.	.	.	.
F Construction	1,775	1,305	3,080	58	42	545	280	825	66	34
G45 Trade and repair of motor vehicles	705	300	1,005	70	30	240	150	390	61	39
G46 Wholesale trade	2,340	3,830	6,175	38	62	715	1,315	2,030	35	65
G47 Retail trade	1,480	1,275	2,755	54	46	695	560	1,255	55	45
H Transportation and storage	1,440	1,765	3,205	45	55	625	745	1,370	46	54
I Accommodation and food serving	775	375	1,150	67	33	415	185	600	69	31
J Information and communication	385	1,625	2,010	19	81	95	805	900	11	89
L Renting, buying, selling real estate	.	.	.	.	.	.	.	.	.	.
M Other specialised business services	1,020	2,150	3,170	32	68	350	585	935	37	63
N Other service activities	1,035	2,500	3,530	29	71	475	640	1,115	43	57
S95 Repair of consumer goods	.	.	.	.	.	.	.	.	.	.

Source: Statistics Netherlands.

<sup>1)</sup> Establishments existing on 1 January 2015, excluding establishments of enterprise groups with one person employed. Partnerships are included in the selection regardless of size.

### 5.1.1a Employee jobs by economic activity, 1 January 2016

	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	x 1,000			% of economic activity	
Total	2,164.2	5,179.2	7,343.4	29	71
A Agriculture, forestry and fishing	64.5	21.1	85.6	75	25
B Mining and quarrying	2.3	8.0	10.3	23	77
C Manufacturing	229.6	484.4	714.0	32	68
D Electricity and gas supply	0.4	25.6	26.0	2	98
E Water supply and waste management	7.5	24.2	31.8	24	76
F Construction	165.0	113.4	278.4	59	41
G45 Trade and repair of motor vehicles	71.8	34.1	106.0	68	32
G46 Wholesale trade	187.4	256.2	443.6	42	58
G47 Retail trade	381.5	332.7	714.2	53	47
H Transportation and storage	115.0	237.9	352.8	33	67
I Accommodation and food serving	223.4	114.4	337.7	66	34
J Information and communication	43.1	185.3	228.3	19	81
K Financial institutions	29.2	187.5	216.7	13	87
L Renting, buying, selling real estate	14.7	41.6	56.3	26	74
M Other specialised business services	123.3	290.5	413.9	30	70
N Other service activities	299.3	584.3	883.7	34	66
O Public administration	0.0	492.9	492.9	0	100
P Education	14.5	486.2	500.6	3	97
Q Health and social work activities	121.6	1,103.1	1,224.7	10	90
R Culture, sports and recreation	30.8	83.6	114.4	27	73
S Other service activities	39.2	72.3	111.4	35	65

Source: Statistics Netherlands.

### 5.1.2a Employee jobs by residential province of the employee, 1 January 2016

	Family businesses	Non-family businesses	Total	Family businesses	Non-family businesses
	x 1,000			% of province	
Groningen	61.6	172.9	234.6	26	74
Friesland	81.0	173.3	254.3	32	68
Drenthe	57.4	136.6	194.1	30	70
Overijssel	161.0	329.7	490.7	33	67
Flevoland	49.4	125.8	175.2	28	72
Gelderland	277.1	585.5	862.6	32	68
Utrecht	149.5	412.5	562.1	27	73
Noord-Holland	310.8	873.4	1,184.2	26	74
Zuid-Holland	423.8	1,083.3	1,507.2	28	72
Zeeland	48.8	102.2	151.1	32	68
Noord-Brabant	338.4	746.8	1,085.2	31	69
Limburg	134.7	317.6	452.3	30	70
Unknown	70.7	119.4	190.1	37	63

Source: Statistics Netherlands.

### 5.3.0 Distribution of employee jobs by job characteristic, 1 January 2016

	Family businesses	Non-family businesses
	%	%
<b>Type of employment contract</b>		
Full-time	46	47
Part-time	54	53
<b>Type of contract</b>		
Permanent contract	55	68
Temporary contract	40	32
Not applicable	5	0
<b>Working hours per job excluding overtime</b>		
Less than 12 hours a week	20	12
12 to 20 hours a week	12	10
20 to 25 hours a week	8	11
25 to 30 hours a week	6	8
30 to 35 hours a week	7	12
35 hours a week or more	47	48
<b>Monthly wage excluding overtime</b>		
Less than 1,000 euros	34	21
1,000 to 1,500 euros	12	10
1,500 to 2,000 euros	13	13
2,000 to 2,500 euros	13	13
2,500 to 3,000 euros	10	12
3,000 to 3,500 euros	6	9
3,500 to 4,000 euros	4	6
4,000 to 4,500 euros	2	4
4,500 to 5,000 euros	1	3
5,000 euros or more	4	9

Source: Statistics Netherlands.

### 5.4.0 Distribution of employees by employee characteristic, 1 January 2016

	Family businesses	Non-family businesses
	%	%
<b>Gender</b>		
Male	59	51
Female	41	49
<b>Age</b>		
Younger than 15 years	1	0
15 to 25 years	23	14
25 to 35 years	21	22
35 to 45 years	19	21
45 to 55 years	21	24
55 to 65 years	12	16
65 years or older	2	1
<b>Origin</b>		
Dutch background	80	78
West foreign background	9	11
Non-western foreign background	9	10
Unknown	2	2

Source: Statistics Netherlands.

# III Data sources and methods

**This appendix provides a brief description of the data sources and methods used in this publication to indicate the economic importance of family businesses.**

## Turnover statistics

Statistics Netherlands collects data on turnover of Dutch enterprises for the European short term statistics. These statistics cover the (non-financial) business economy. Data for the following economic activities is available: mining and quarrying, manufacturing, electricity and gas supply, water supply and waste management, construction, wholesale and retail trade, transportation and storage, accommodation and food serving, other specialised business services and renting and other business support, repair of consumer goods.

Data for the turnover statistics are taken from tax registrations as much as possible. If the information is not sufficient, additional information is collected on a sample basis.

Only the most complex enterprises receive a survey. As a result, Statistics Netherlands has turnover data of all the enterprises in the business economy.

In order to regionalize turnover for enterprises with multiple establishments, the number of persons employed per establishment is used as a distribution key. Turnover data for 2016 was not yet available during the research.

## Production statistics

Statistics Netherlands collects data on operating income and operating costs of Dutch enterprises for the European structural business statistics. These statistics focus on the business economy. Data for the following economic activities is available: mining and quarrying, manufacturing, electricity and gas supply, water supply and waste management, construction, wholesale and retail trade, transportation and storage, accommodation and food serving, other specialised business services and renting and other business support, repair of consumer goods.

For enterprises with fewer than ten employees, data is collected from tax registrations or with surveys on a sample basis. This depends on the usability of the fiscal information for statistical purposes and varies per economic activity. Enterprises with 10 to 50 employees receive a questionnaire on a sample basis. Enterprises with 50 employees or more are all included in the survey. As a result, Statistics Netherlands has data on approximately 80,000 enterprises.

Received data are raised to the total number of enterprises in a sector in the period under review. Value added is calculated with data on operating income and operating costs.

In order to regionalize the value added for enterprises with multiple establishments, the number of persons employed per establishment is used as a distribution key. Figures on value added for 2015 and 2016 were not yet available during the research.

Because a sample was used, the outcomes have a certain margin of error. The size of the margin of the published results differs. The smaller the (sub) population and the greater the variation of the variable in question, the greater the margin will be. Part of the uncertainty has also been overcome by completing to 5 million euros. Outcomes with a large margin of error are not published and replaced by a dot. To prevent disclosure of enterprise information, some figures are also replaced by a dot.

## Employees

Figures on employees and their jobs are based on data from the insurance policy administration database on wages and social contributions, the Dutch Municipal Population Register (BRP) and

a register of Statistics Netherlands with data on persons who have a relationship with the Netherlands but who are not registered in the BRP.

The insurance policy administration database on wages and social contributions is based on the payroll tax register of the Dutch Tax and Customs Administration. It contains all employee jobs at companies and institutions in the Netherlands. Jobs of persons living in the Netherlands and working abroad are not included. Jobs of persons living abroad and working in the Netherlands are included. In addition, all employee jobs are included regardless of the working hours of the job or the age of the employee.

The BRP is an electronic population register used by the Dutch municipalities. It contains background data of all persons in the municipal population registers.

An employed person may have more than one job at a time. In chapter 5, every employee's job is counted once. With the personality characteristics, each person is counted once.

To indicate the share of family businesses in the total number of employee jobs, the jobs in public administration and education are also taken into account. In comparing job and employee characteristics with non-family businesses, public administration and a part of education (SBI 852-SBI 854) are excluded.

The employee jobs are regionalized by residence of the employee. Compared to jobs by work location, this is likely to cause an underrepresentation of the number of jobs in the provinces Noord-Holland, Utrecht and, to a lesser extent, Noord-Brabant. The opposite is true for the other provinces. Data on the work location in 2016 was not yet available during the research.

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# Notions

## Business economy

The (non-financial) business economy, includes the economic activities:

- B Mining and quarrying
- C Manufacturing
- D Electricity and gas supply
- E Water supply and waste management
- F Construction
- G Wholesale and retail trade
- H Transportation and storage
- I Accommodation and food serving
- J Information and communication
- L Renting, buying, selling real estate
- M Other specialised business services
- N Renting and other business support
- 95 Repair of computers and personal and household goods

## Employee

A person who has a labour contract with an economic unit to carry out work in return for financial remuneration.

## Employee job

An agreement between a person and a company or institution, specifying that labour will be carried out in return for remuneration (financial or otherwise) as an employee.

## Enterprise

The actual transactor in the production process characterised by independence in decisions about the process and by providing products to others. This definition differs from the definition of Eurostat.

## Enterprise group

The most comprehensive collection of legal entities established in the Netherlands, of which control can be exercised, and which is homogeneous by institutional sector; the unit effectively acting as financial transactor.

## Establishment

See location.

## Family business

A business in which one family, direct or indirect, is in the possession of the majority of decision-making rights (for listed companies 25 per cent). At least one representative of the family is formally involved in the governance of the firm and the legal entity must be transferrable.

#### Job: part-time

An employee's job when he or she has a contract and tasks for which a fixed number of hours was agreed that is less than the number of hours in a full day's or working week.

#### Job: full-time

An employee's job when he or she has a contract and tasks for a full working day and full working week.

#### Labour contract for a fixed period of time

An employment contract which specifies a fixed period of time, either as agreed between employer and employee, or determined by law or by custom. After the expiry of the agreed period the agreement terminates by law, without notice or any other act.

#### Labour contract: open-ended

An employment contract which does not specify a fixed period of time or a final date of employment, except a retirement date. For terminating a contract a dismissal permit has to be applied for by UWV, unless the contract is terminated because of:

- decease of employee;
- important reason (dissolution by cantonal judge);
- important reason (fired immediately);
- by mutual consent

#### Labour contract: not applicable

For owner-managers (DGA) labour contract type does not apply.

#### Local enterprise unit

See location.

#### Location

Each individual space, area or complex of buildings or areas used by an enterprise for its activities. Each enterprise has at least one location.

#### Origin

Characteristic showing with which country someone is closely related given their own country of birth and that of their parents. The following categories of origin are distinguished:

- Someone with a Dutch background;
- Someone with a western background. Someone originating from a country in Europe (excl. Turkey), North America or Oceania or Indonesia or Japan.
- Someone with a non-western background. Someone originating from a country in Africa, South America or Asia (excl. Indonesia and Japan) or Turkey.

#### Partnership registration

A marriage-like relationship between two persons recorded at the registry office. Registered partnership was introduced in the Netherlands on 1 January 1998.

#### Persons employed

All persons working for the company (employees on the payroll and owners for example).



#### SME

Small and medium-sized enterprise, enterprises with less than 250 persons employed.

#### Dutch Standard industrial classification (SBI 2008)

The Dutch classification of economic activities used by Statistics Netherlands since 2008 to list enterprises by their main activity. Economic activity is the collection of work activities aimed at the production of goods and services. This not only involves business activities but also activities from non-profit organisations and government.

#### Turnover

Turnover is the value of sales of goods and services to third parties. Turnover includes main activity as well as secondary activities. Third parties are consumers and enterprises not belonging to (the Dutch part of) the enterprise group. Turnover is exclusive of VAT and tourist tax (if applicable).

#### Value added

Gross income from operating activities after adjustment for operating subsidies and indirect taxes.

#### Working hours

The number of hours that a person works in a normal or average working week.

# Abbreviations

ABR	General business register
BE	Enterprise
BRP	Dutch municipal population register
BV	Private limited liability company
CBS	Statistics Netherlands
COSME	EU-program for the competitiveness of enterprises and small and medium-sized enterprises
CV	Commandite partnership
DGA	Owner-manager
EASME	Executive Agency for Small and Medium-sized Enterprises
EC	European Commission
EU	European Union
KvK	Dutch Chamber of Commerce
LBE	Local enterprise unit
SME	Small and medium-sized enterprise
NHR	New trade register
NV	Public limited liability company
OG	Enterprise group
RvC	Supervisory board
SBI	Dutch Standard industrial classification
SZO	Satellite self-employed entrepreneurs
UWV	Employee Insurance Agency
VAT	Value-added tax
VOF	General partnership

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## Explanation of symbols

Empty cell	Figure not applicable
.	Figure is unknown, insufficiently reliable or confidential
*	Provisional figure
**	Revised provisional figure
2016–2017	2016 to 2017 inclusive
2016/2017	Average for 2016 to 2017 inclusive
2016/'17	Crop year, financial year, school year, etc., beginning in 2016 and ending in 2017
2014/'15–2016/'17	Crop year, financial year, etc., 2014/'15 to 2016/'17 inclusive

Due to rounding, some totals may not correspond to the sum of the separate figures.

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