

# 1637<sup>2026</sup>

**SOEP** Survey Papers  
Series A – Survey Instruments (Erhebungsinstrumente)

## SOEP-Core – 2024: SOEP-LEE2 Self-employed Persons (with Reference to Variables)

SOEP Group

Running since 1984, the German Socio-Economic Panel study (SOEP) is a wide-ranging representative longitudinal study of private households, located at the German Institute for Economic Research, DIW Berlin.

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Please cite this paper as follows:

SOEP Group, 2026. SOEP-Core – 2024: SOEP-LEE2 Self-employed Persons (with Reference to Variables). SOEP Survey Papers 1637: Series A – Survey Instruments (Erhebungsinstrumente). Berlin: DIW Berlin/SOEP



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ISSN: 2193-5580 (online)

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# SOEP-Core – 2024: SOEP-LEE2 Self-employed Persons (with Reference to Variables)

SOEP Group

2026

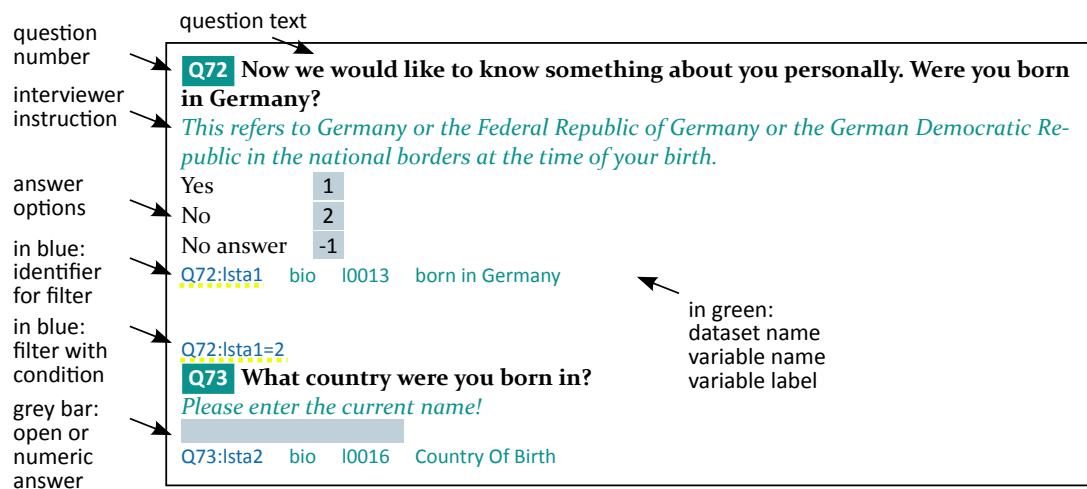
The variable names mentioned in this document belong to a collection of datasets, which is released with doi:10.5684/soep.core.v41o.

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## Reading Aid

This representation of the questionnaire contains the same information as the portal `paneldata.org`.



Here, in addition to the *question number*, *question text*, *interviewer instructions*, and *answer options*, you find printed in green the *file name* and the *variable name* with the *variable label*, which contains information from the question. If you see rows of green lines below the answer option, the questionnaire defines several variables or information is stored in more than one dataset.

The *routing by filters* is depicted in blue.

Each variable is preceded by an identifier, which usually contains the question number and which is used when the variable is used in filters in subsequent questions. Such filters are usually placed as input filters (gatekeepers) at the beginning of a question. An identifier that is referred to in the input filter of a subsequent question is marked yellow as an example.

This reading aid does not cover a few exceptional cases: If the filter (as gatekeeper) only affects one of several variables for a question, the filter is printed in blue behind the variable. There you will also find a "go to" command in the form 2 @ Q73. Here, the questionnaire skips to question 73 if answer 2 was given.

Phrases that are not already translated in English are displayed in German and preceded by [de].

54;plb0568\_v1=1 & 55;plb0057\_v9!=4

**Eingangsfiler** Input filter (selbstja==1)

Q:[1]

**PL1** Is this a panel case or a refresher case?

Q:[1]

Panel case

1

V:11100

Refresher case

2

PL1:panelerst selfempl panelerst Panel or refresher case [Preload]

0

**PL2** Has answered the 2022 self-employment questionnaire?

Q:[1]

Yes

1

V:111

No

2

PL2:inselfempl2022 selfempl inselfempl2022 Participation in the self-employed survey 2022 [Preload]

0

**PL3** Is self-employed at the time of this survey

Q:[1]

Yes

1

V:111

No

2

PL3:issselfempl selfempl issselfempl Currently selfemployed [Preload]

0

## B1 Organizational features

Q:[1]

**Text1** We will begin with some questions about organizational features of your company.

Q:[1]

(PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)

**1** You have stated that you are self-employed. How did you found your company?

Q:[2]

I founded the company on my own

1

I founded the company as part of a team

2

I have taken over the company completely

3

V:3

I have joined a team as a partner

4

Can't / don't want to answer

-1

1:elb0301 selfempl elb0301\_v2 How company was founded

Can't / don't want to answer

1

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 1;elb0301=2

**2 With how many other people did you found the company?**

Q:[2]

1:99

2:elb0302 selfempl elb0302 Number of additional persons at foundation

Can't / don't want to answer 1

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 1;elb0301=2

**3 How many women were on the founding team?**

Q:[2]

0:99

3:elb0630 selfempl elb0630 Number of women in the founding team

Can't / don't want to answer 1

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 1;elb0301=2

**4 How many persons with migration background were on the founding team?**

Q:[2]

0:99

4:elb0631 selfempl elb0631 Number of people with a migration background in the founding team

Can't / don't want to answer 1

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 1;elb0301=4

**5 How many other people were on the team that you joined as a partner?**

Q:[2]

1:99

5:elb0303 selfempl elb0303 Number of other people in the team when joined as a partner

Can't / don't want to answer 1

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 1;elb0301=4

**6 How many of them were women?**

Q:[2]

0:99

6:elb0632 selfempl elb0632 Number of women when joined as partner

Can't / don't want to answer 1

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 1;elb0301=4

**7** How many of them had migration background?

Q:[2]

0:99

7:elb0633 selfempl elb0633 Number of people with a migration background when joined as partner

Can't / don't want to answer 1

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 1;elb0301=2,4

**8** Does your company have a majority owner?

Q:[1]

Yes 1

No 2

V:1

Can't / don't want to answer -1

8:elb0003 selfempl elb0003 Majority owner present

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 1;elb0301=2,4 & 8;elb0003=1

**9** What percentage of your company is owned by the majority shareholder?

Q:39348[3]

[...] percent 0:100

9:elb0004 selfempl elb0004 Majority shareholding in %

9:elb0004 selfempl elb0004\_cat Majority shareholding in % [categories]

Can't / don't want to answer 1

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1))

**10** In which year was your company founded, regardless of any changes in legal form, location or ownership?

Q:39349[3]

*If you cannot specify exactly, please estimate.*

In the year: :2024

10:elb0006 selfempl elb0006 Founding year of company

10:elb0006 selfempl elb0006\_cat Founding year of company [categories]

Can't / don't want to answer 1

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 1;elb0301=3

**11** When did you take over the company?

Q:[3]

*If you cannot specify exactly, please estimate.*

In the year: 1900:2024

11:elb0313 selfempl elb0313 Year: Takeover date

11:elb0313 selfempl elb0313\_cat Year: Takeover date [categories]

Can't / don't want to answer 1

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 1;elb0301=4

**12 When did you join the company?**

Q:[3]

*If you cannot specify exactly, please estimate.*

In the year: 1900:2024

12:elb0318 selfempl elb0318 Year: Entry date  
 12:elb0318 selfempl elb0318\_cat Year: Entry date [categories]

Can't / don't want to answer 1

**B2 Personnel structure**

Q:[1]

(PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)

**Text2a Now we would like to know whether you are self-employed on your own or whether you have other employees in your business.**

Q:[1]

PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1

**Text2b First, we would like to know whether you are self-employed on your own or whether you have other employees in your business.**

Q:[1]

**13 Were there dependent employees working in your company in 2023?**

Q:[1]

*Dependent employees include full-time and part-time employees, workers, apprentices, students, and interns.*

Yes 1  
 No 2  
 Can't / don't want to answer -1

V:1

13:elb0636 selfempl elb0636 Employees working in the company in the last year?

13;elb0636=1

**14 How many employees did your company have as of mid-2023, broken down by the employment groups mentioned? And what was the share of women?**

Q:[19]

*Please enter "0" for groups that do not occur.*

Employees subject to social insurance contributions

Blue- and white-collar employees, excluding marginal employees

[Blue-collar and white-collar employees] Number of respective employees as of mid-2023 0:999999

[Blue- and white-collar employees] Of which share of women (in %) [...] % 0:100

14:elb0013 selfempl elb0013 Number of employees excluding marginally employed on June 30 last year

14:elb0013 selfempl elb0013\_cat Number of employees excluding marginally employed on June 30 last year [cat.]

14:elb0022 selfempl elb0022 Share of women among employees excluding marginally employed in %

Apprentices

[Apprentices] Number of respective employees as of mid-2023	0:999999
[Apprentices] Of which share of women (in %) [...] %	0:100
14:elb0014 selfempl elb0014	Number of trainees on June 30 last year
14:elb0014 selfempl elb0014_cat	Number of trainees on June 30 last year [categories]
14:elb0023 selfempl elb0023	Share of women among trainees in %

Not subject to social security contributions ...

Active owners

[Active owners] Number of respective employees as of mid-2023	0:999999
[Active owners] Of which share of women (in %) [...] %	0:100
14:elb0016 selfempl elb0016	Number of active owners on June 30 last year
14:elb0016 selfempl elb0016_cat	Number of active owners on June 30 last year [categories]
14:elb0025 selfempl elb0025	Share of women among active owners in %

Marginal employees

*E.g. 520€ workers, short-term employees, people in mini-jobs*

[Marginal employees] Number of respective employees as of mid-2023	0:999999
[Marginal employees] Of which share of women (in %) [...] %	0:100
14:elb0018 selfempl elb0018	Number of marginally employed persons on June 30 last year
14:elb0018 selfempl elb0018_cat	Number of marginally employed persons on June 30 last year [categories]
14:elb0027 selfempl elb0027	Share of women among marginally employed in %

Total

[Total] Total number of respective employees as of mid-2023	
[Total] Of which share of women (in %) [...] %	0:100
14:elb0665 selfempl elb0665	Total number of employees on June 30 last year
14:elb0665 selfempl elb0665_cat	Total number of employees on June 30 last year [categories]
14:elb0666 selfempl elb0666	Share of women employed in % on June 30 last year

Can't / don't want to answer 1

13;elb0636=1

**15** As of mid-2023, were there any part-time employees among your staff, including those in marginal employment earning a maximum of 520 euros per month?

Q:[1]

Yes 1

No 2

V:1

Can't / don't want to answer -1

15:elb0031 selfempl elb0031\_v1 Parttime employees in the company on June 30 last year

13;elb0636=1 &amp; 15;elb0031=1

**16** Of the part-time employees, as of mid-2023, how many were working ...

Q:[8]

*Please enter "0" for groups that do not occur.*

... in large part-time positions, i.e. working 21 or more hours? And what was the share of women?

[Large part-time] Number of part-time employees	0:999999
[Large part-time] Of which share of women (in %) [...] %	0:100
16:elb0032 selfempl elb0032	Number of employees in large parttime on June 30 last year
16:elb0032 selfempl elb0032_cat2	Number of employees in large parttime on June 30 last year [categories]
16:elb0034 selfempl elb0034	Share of women in large parttime in %

... in small part-time positions, i.e. working 20 hours or less? And what was the share of women?

[Small part-time] Number of part-time employees	0:999999
[Small part-time] Of which share of women (in %) [...] %	0:100
16:elb0033 selfempl elb0033	Number of employees in small parttime on June 30 last year
16:elb0033 selfempl elb0033_cat2	Number of employees in small parttime on June 30 last year [categories]
16:elb0035 selfempl elb0035	Share of women in small part-time in %

Can't / don't want to answer 1

13;elb0636=1

**17** How were the employees of your company distributed among the following employee groups as of mid-2023? Please do not include temporary workers and freelancers with contracts for work and services.

Q:[10]

*Please enter "0" for groups that do not occur.*

Employees in jobs that do not require vocational training

[Simple activities] Share of employees (in %) [...] %	0:100
17:elb0036 selfempl elb0036	Share employed in activities without required vocational training (Group 1) in %

Employees in jobs that require a completed apprenticeship or comparable vocational training or corresponding professional experience

[Vocational training/apprenticeship] Share of employees (in %)	0:100
17:elb0037 selfempl elb0037	Share of employees in jobs with required vocational train./exper. (Group 2) in %

Employees in jobs that require a technical or university degree ...

[University degree] Share of employees (in %) [...] %	0:100
17:elb0038 selfempl elb0038	Share of employees in jobs with required technical/uni. degree (Group 3) in %

Total

[Total] Total share of employees [...] %	0:100
17:elb0667 selfempl elb0667	Total share of employees on June 30 last year in %

Can't / don't want to answer 1

Untergruppen der "Beschäftigte in ... Tätigkeiten " eingerückt. "100%" als unterste Zeile

**18** Were there freelancers, temporary workers or assisting family members working in your company in 2023?

Q:[1]

Yes  1

No  2

V:1

Can't / don't want to answer  -1

18:elb0661 selfempl elb0661 Company employed freelancers/temporary workers last year?

18:elb0661=1

**19** How many other employees did your company have as of mid-2023, broken down by the employment groups mentioned?

Q:[10]

Freelancers with contracts for work or services

[Freelancers] Number of respective employees as of mid-2023

19:elb0020 selfempl elb0020 Number of freelancers with work/service contracts on June 30 last year

19:elb0020 selfempl elb0020\_cat Number of freelancers with work/service contracts on June 30 last year [cat.]

Temporary workers

[Temporary workers] Number of respective employees as of mid-2023

19:elb0019 selfempl elb0019 Number of temporary workers on June 30 last year

19:elb0019 selfempl elb0019\_cat Number of temporary workers on June 30 last year [categories]

Assisting family members

[Family members] Number of respective employees as of mid-2023

19:elb0017 selfempl elb0017 Number of helping family members on June 30 last year

19:elb0017 selfempl elb0017\_cat Number of helping family members on June 30 last year [categories]

Total

[Total] Total number of respective employees as of mid-2023

19:elb0668 selfempl elb0668 Total number of other employees on June 30 last year

19:elb0668 selfempl elb0668\_cat Total number of other employees on June 30 last year [categories]

Can't / don't want to answer  1

### B3 Investments and Innovation

Q:[1]

Text3 The next thematic block deals with investments in your company.

Q:[1]

**20** What was the total amount of balance sheet-relevant investments, excluding depreciation or other value adjustments, that you made in your company in 2023 as a whole?

Q:[3]

*If you do not know, please estimate.*

[...] euros

20:elb0502 selfempl elb0502 Total investments (balance sheet-relevant) last year in euros

20:elb0502 selfempl elb0502\_cat Total investments (balance sheet-relevant) last year in euros [categories]

Can't / don't want to answer

**21** What was the approximate total marketing expenditure you made in your company in the fiscal year 2023?

Q:[3]

*If you do not know, please estimate.*

[...] euros

21:elb0533 selfempl elb0533 Marketing expenditure last year in euros

21:elb0533 selfempl elb0533\_cat Marketing expenditure last year in euros [categories]

Can't / don't want to answer

**22** Did your company improve or further develop a service or product that you previously offered in the last fiscal year 2023?

Q:[1]

Yes

No

V:1

Can't / don't want to answer

22:elb0536 selfempl elb0536\_v2 Service/product improved in the last fiscal year

**23** Did your company launch a completely new service or product for which a new market has yet to be created in the last fiscal year 2023?

Q:[1]

Yes

No

V:1

Can't / don't want to answer

23:elb0539 selfempl elb0539\_v2 Completely new service/product offered in last fiscal year

**24** Did your company develop and introduce new methods in the organization of business processes in the last fiscal year 2023? This includes, for example, quality management, supply chain management, lean production, knowledge management are meant.

Q:[1]

Yes  1  
 No  2  
 Can't / don't want to answer  -1

V:1

24:elb0540 selfempl elb0540\_v2 New organizational methods developed and introduced in last fiscal year

**25** Did your company introduce new marketing/sales methods in the last fiscal year 2023 that were not previously used in your company? Marketing innovations are part of a new marketing concept or a new marketing strategy.

Q:[1]

Yes  1  
 No  2  
 Can't / don't want to answer  -1

V:1

25:elb0541 selfempl elb0541\_v2 New marketing/sales methods introduced in last fiscal year

**26** Did your company develop or introduce processes in the last fiscal year 2023 that significantly improved the production process or the provision of services?

Q:[1]

Yes  1  
 No  2  
 Can't / don't want to answer  -1

V:1

26:elb0542 selfempl elb0542\_v2 New procedures for production process developed or introduced in last fiscal y.

## B4 Personnel management

Q:[1]

(PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)

**Text4** Further, we would like to know how you organize your day-to-day business and your relationships with your employees.

Q:[1]

(PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)

**27** Please describe how often you typically deal with the following activities in your company.

Q:[17]

	Daily	Weekly	Monthly	Quarterly	Less than once a quarter	Never or does not apply	Can't / don't want to answer
	1	2	3	4	5	6	-1
Participation in/execution of the production of the goods or services that my company operates	1	2	3	4	5	6	-1
Recruitment and personnel selection	1	2	3	4	5	6	-1
Conversations with employees and managers in the company	1	2	3	4	5	6	-1
Organization of production processes in the company	1	2	3	4	5	6	-1
Quality management	1	2	3	4	5	6	-1
Marketing activities	1	2	3	4	5	6	-1
Bureaucratic activities due to government requirements and regulations	1	2	3	4	5	6	-1
Customer acquisition and conversations with customers	1	2	3	4	5	6	-1
Conversations with suppliers	1	2	3	4	5	6	-1
Conversations with co-owners, co-managing directors	1	2	3	4	5	6	-1
Conversations with the company's financiers	1	2	3	4	5	6	-1
Analysis of the market and competitors	1	2	3	4	5	6	-1
Preparing and making growth and investment decisions	1	2	3	4	5	6	-1
Association work	1	2	3	4	5	6	-1
Other business-related activities	1	2	3	4	5	6	-1

V:15

27:elb0584	selfempl	elb0584_v2	Activities: Participation in/execution of production
27:elb0585	selfempl	elb0585_v2	Activities: Recruitment and personnel selection
27:elb0586	selfempl	elb0586_v2	Activities: Conversations with employees and managers in the company
27:elb0587	selfempl	elb0587_v2	Activities: Organization of production processes in the company
27:elb0588	selfempl	elb0588_v2	Activities: Quality management
27:elb0589	selfempl	elb0589_v2	Activities: Marketing activities
27:elb0590	selfempl	elb0590_v2	Activities: Bureaucratic activities due to government requirements and regul.
27:elb0591	selfempl	elb0591_v2	Activities: Customer acquisition and conversations with customers
27:elb0592	selfempl	elb0592_v2	Activities: Conversations with suppliers
27:elb0593	selfempl	elb0593_v2	Activities: Conversations with co-owners, co-managing directors
27:elb0594	selfempl	elb0594_v2	Activities: Conversations with the company's financiers
27:elb0595	selfempl	elb0595_v2	Activities: Analysis of the market and competitors
27:elb0596	selfempl	elb0596_v2	Activities: Preparing and making growth and investment decisions
27:elb0597	selfempl	elb0597_v2	Activities: Association work
27:elb0598	selfempl	elb0598_v2	Activities: Other activities

[Other business-related activities], namely:

27:eab0033	selfempl	eab0033	Activities: Other activities text
27:eab0033	selfempl	eab0033_cat	Activities: Other activities text [categories]

(PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;insselfempl2022=2 & PL3;issselfempl=1)

**28** Of all the activities you do every day, how many hours do you spend on

Q:[17]

Participation in/execution of the production of the goods or services that my company operates	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Recruitment and personnel selection	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Conversations with employees and managers in the company	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Organization of production processes in the company	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Quality management	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Marketing activities	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Bureaucratic activities due to government requirements and regulations	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Customer acquisition and conversations with customers	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Conversations with suppliers	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Conversations with co-owners, co-managing directors	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Conversations with the company's financiers	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Analysis of the market and competitors	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Preparing and making growth and investment decisions	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Association work	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
Other activities	<span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>

28:elb0599	selfempl	elb0599	Hours per day: Participation in/execution of production	27;elb0584=1
28:elb0600	selfempl	elb0600	Hours per day: Recruitment and personnel selection	27;elb0585=1
28:elb0601	selfempl	elb0601	Hours per day: Conversations with employees and managers in the company	27;elb0586=1
28:elb0602	selfempl	elb0602	Hours per day: Organization of production processes in the company	27;elb0587=1
28:elb0603	selfempl	elb0603	Hours per day: Quality management	27;elb0588=1
28:elb0604	selfempl	elb0604	Hours per day: Marketing activities	27;elb0589=1
28:elb0605	selfempl	elb0605	Hours per day: Bureaucratic activities due to government requirements and regul.	27;elb0590=1
28:elb0606	selfempl	elb0606	Hours per day: Customer acquisition and conversations with customers	27;elb0591=1
28:elb0607	selfempl	elb0607	Hours per day: Conversations with suppliers	27;elb0592=1
28:elb0608	selfempl	elb0608	Hours per day: Conversations with co-owners, co-managing directors	27;elb0593=1
28:elb0609	selfempl	elb0609	Hours per day: Conversations with the company's financiers	27;elb0594=1
28:elb0610	selfempl	elb0610	Hours per day: Analysis of the market and competitors	27;elb0595=1
28:elb0611	selfempl	elb0611	Hours per day: Preparing and making growth and investment decisions	27;elb0596=1
28:elb0612	selfempl	elb0612	Hours per day: Association work	27;elb0597=1
28:elb0613	selfempl	elb0613	Hours per day: Other activities	27;elb0598=1

Can't / don't want to answer

(PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;insselfempl2022=2 & PL3;issselfempl=1)

**29** Would you say taking an hour or two off during working hours to deal with personal or family matters is ...

Q:[1]

- Very easy to arrange
- Quite easy to arrange
- Quite difficult to arrange
- Very difficult to arrange
- Can't / don't want to answer

V:4

29:elb0637 selfempl elb0637 Take time for personal matters during working hours?

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;insselfempl2022=2 & PL3;issselfempl=1)) & 13;elb0636=1

**30** Which of the following measures for professional development did you offer in your company in the first half of 2023?

Q:[11]

*Please indicate all that apply.*

- Was offered
- Was not offered

	Was offered	Was not offered	Can't / don't want to answer
Courses, training programs, seminars	1	2	-1
Lectures, conferences, trade fairs, etc.	1	2	-1
On-the-job training, e.g. instruction, induction, on-the-job training	1	2	-1
Job change / job rotation	1	2	-1
Quality circles, workshop circles, learning workshop	1	2	-1
Coaching/Mentoring	1	2	-1
Career development planning / succession planning	1	2	-1
30:elb0670 selfempl elb0670	Further training: Courses/seminars in 1st half of last year		
30:elb0671 selfempl elb0671	Further training: Lectures, conferences, fairs etc. in 1st half of last year		
30:elb0672 selfempl elb0672	Further training: On-the-job training in 1st half of last year		
30:elb0673 selfempl elb0673	Further training: Job rotation in 1st half of last year		
30:elb0674 selfempl elb0674	Further training: Quality circles in 1st half of last year		
30:elb0676 selfempl elb0676	Further training: Coaching in 1st half of last year		
30:elb0680 selfempl elb0680	Further training: Career planning / succession planning 1st halfyear 2023		

V:6

Other qualification measures, namely:

30:elb0677 selfempl elb0677	Further training: Other offered in 1st half of last year
30:elb0677 selfempl elb0677_cat	Further training: Other offered in 1st half of last year [categories]

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & (1;elb0301=2,4 | 13;elb0636=1)

**31 How are decisions made in your company? Please indicate which of the following applies to your company.**

Q:[1]

I make most decisions alone	1
I make most decisions together in the team of owners/managing directors	2
I make most decisions together as a team with other managers and/or employees	3
I make most decisions in consultation with the franchiser	4
Can't / don't want to answer	-1

V:5

31:elb0614 selfempl elb0614\_v2 How decisions are made

## B5 Labor relations

Q:[1]

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 13;elb0636=1

**32** How often do you or managers in your company hold structured feedback meetings with your employees, for example about service quality, customer satisfaction, production, costs, performance decline, quality, inventory, absenteeism?

Q:[1]

- Less than once a year or never  1
- Annually  2
- Quarterly  3
- Monthly  4
- Weekly  5
- Daily  6
- Several times a day  7
- Can't / don't want to answer  -1

V:17

32:elb0616 selfempl elb0616\_v2 Frequency of structured feedback meetings

## B6 Remuneration

Q:[1]

13;elb0636=1

**33** What was the share of full-time employees with an average gross monthly income in the following categories in your company on June 30, 2023?

Q:39380[17]

*Please do not include temporary workers and freelancers when counting full-time employees. If exact figures are not possible, please estimate.*

Share of full-time employees with a gross monthly income of ...

Under 1900€: Share of full-time employees [...] %

33:elb0154 selfempl elb0154 Share of full-time empl. with gross monthly income below EUR 1900 June 30 LY in %

Does not apply

33:elb0155 selfempl elb0155 Share of full-time empl. w/ gross monthly income below EUR 1900 does not apply

1900€ to under 2500€: Share of full-time employees [...] %

33:elb0156 selfempl elb0156 Share of full-time empl. with gross monthly income of EUR 1900-2500 June 30 LY in %

Does not apply

33:elb0157 selfempl elb0157 Share of full-time empl. w/ gross monthly income 1900EUR-2500EUR does not apply

2500€ to under 3300€: Share of full-time employees [...] %

33:elb0158 selfempl elb0158 Share of full-time empl. with gross monthly income of EUR 2500-3300 June 30 LY in %

Does not apply 1

33:elb0159 selfempl elb0159 Share of full-time empl. w/ gross monthly income of EUR 2500-3300 does not apply

3300€ to under 4000€: Share of full-time employees [...] % 0:100

33:elb0160 selfempl elb0160 Share of full-time empl. with gross monthly income EUR3300-4000 June 30 LY in %

Does not apply 1

33:elb0161 selfempl elb0161 Share of full-time empl. w/ gross monthly income EUR3300-4000 does not apply

4000€ to under 6000€: Share of full-time employees [...] % 0:100

33:elb0162 selfempl elb0162 Share of full-time empl. with gross monthly income EUR4000-6000 June 30 LY in %

Does not apply 1

33:elb0163 selfempl elb0163 Share of full-time empl. w/ gross monthly income EUR4000-6000 does not apply

6000€ to under 7800€: Share of full-time employees [...] % 0:100

33:elb0164 selfempl elb0164 Share of full-time empl. with gross monthly income EUR6000-7800 June 30 LY in %

Does not apply 1

33:elb0165 selfempl elb0165 Share of full-time empl. w/ gross monthly income EUR6000-7800 does not apply

7800€ and more: Share of full-time employees [...] % 0:100

33:elb0166 selfempl elb0166 Share of full-time empl. with gross monthly income EUR 7800 or more June 30 LY in %

Does not apply 1

33:elb0167 selfempl elb0167 Share of full-time empl. w/ gross monthly income EUR 7800 and more does not apply

Total: 100%

((PL1;panelerst=2 &amp; PL3;issselfempl=1) | (PL1;panelerst=1 &amp; PL2;inselfempl2022=2 &amp; PL3;issselfempl=1)) &amp; 13;elb0636=1

**34** To what extent do you base the remuneration of your employees on the following criteria?

Q:39381[8]

	Very strongly	Strongly	Moderately	Less	Not at all	Can't / don't want to answer
Individual performance	1	2	3	4	5	-1
Team performance	1	2	3	4	5	-1
Success of the entire company	1	2	3	4	5	-1
Length of service	1	2	3	4	5	-1
Formal educational or professional qualification	1	2	3	4	5	-1
Individual professional experience	1	2	3	4	5	-1
Social criteria, e.g. number of children, place of residence	1	2	3	4	5	-1
34:elb0168 selfempl elb0168	Remuneration according to: Individual performance					
34:elb0169 selfempl elb0169	Remuneration according to: Team performance					
34:elb0170 selfempl elb0170	Remuneration according to: Success of the company					
34:elb0171 selfempl elb0171	Remuneration according to: Length of service					
34:elb0172 selfempl elb0172	Remuneration according to: Formal educational/professional qualification					
34:elb0173 selfempl elb0173	Remuneration according to: Individual professional experience					
34:elb0174 selfempl elb0174	Remuneration according to: Social criteria					

V:10045M9102

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;insselfempl2022=2 & PL3;issselfempl=1)) & 13;elb0636=1

**35** Which of the following performance incentives does your company offer employees? Q:39382[8]

*Please indicate all that apply.*

Employee equity participation	1
Profit-sharing	1
Bonus payments	1
Share options	1
Other	1

35:elb0175 selfempl elb0175_v2	Performance incentives: Equity participation
35:elb0176 selfempl elb0176	Performance incentives: Profit sharing
35:elb0177 selfempl elb0177	Performance incentives: Bonus payments
35:elb0178 selfempl elb0178	Performance incentives: Share options
35:elb0179 selfempl elb0179	Performance incentives: Other

[Other] namely:

35:eab0005 selfempl eab0005 Performance incentives: Other free-form text 35;elb0179=1

Nothing applies 1

35:elb0180 selfempl elb0180 Performance incentives: Nothing applies

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 13;elb0636=1 & (35;elb0175=1 | 35;elb0178=1)

**36** What is your estimate of the value of these employee shareholdings or these stock options in euros if sold today? Q:[2]

[Approximate amount] [...] euros

36:elb0819 selfempl elb0819 Current value of employee shareholdings and stock options in euros

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 13;elb0636=1

**37** Which of the following benefits does your company offer in addition to the legally mandated social benefits? Q:39383[6]

*Please indicate all that apply.*

Company pension scheme / company pension that exceeds the statutory entitlement	<input type="checkbox"/>
Release from work and / or covering of costs for further training measures	<input type="checkbox"/>
Other	<input type="checkbox"/>

37:elb0183 selfempl elb0183 Company benefits: Company pension scheme/company pension above statutory entitl.

37:elb0184 selfempl elb0184 Company benefits: Release from work/covering of costs for training

37:elb0186 selfempl elb0186 Company benefits: Other

[Other] namely:

37:eab0006 selfempl eab0006 Company benefits: Other free-form text 37;elb0186=1

Nothing applies

37:elb0187 selfempl elb0187 Company benefits: Nothing applies

(PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)

**38** How are you personally currently securing your retirement? Q:[13]

*Please indicate all that apply.*

I have acquired entitlements to statutory pension insurance as a former employee	1
I have entitlements to a company pension as a former employee	1
I have entitlements to the artists' social security fund	1
I have entitlements to a berufsständische Versorgungswerk (pension scheme for free professions)	1
I have acquired real estate for retirement provision	1
I have taken out a capital life insurance policy for retirement provision	1
I have taken out private pension insurance	1
I am building wealth through stocks, funds, bonds, or similar investments	1
I regularly save money in other ways	1
I am covered through my partner	1
No retirement provision has been made so far	1
Can't / don't want to answer	1
38:elb0638 selfempl elb0638 Retirement security: Statutory pension insurance	
38:elb0639 selfempl elb0639 Retirement security: Company pension	
38:elb0640 selfempl elb0640 Retirement security: Artists' social security fund	
38:elb0641 selfempl elb0641 Retirement security: Berufsständische Versorgung (pension scheme free profes.)	
38:elb0642 selfempl elb0642 Retirement security: Real estate ownership	
38:elb0643 selfempl elb0643 Retirement security: Life insurance	
38:elb0644 selfempl elb0644 Retirement security: Private pension insurance	
38:elb0645 selfempl elb0645 Retirement security: Shares/funds/bonds	
38:elb0646 selfempl elb0646 Retirement security: Other regular savings	
38:elb0647 selfempl elb0647 Retirement security: Secured through partner	
38:elb0648 selfempl elb0648 Retirement security: No retirement provisions so far	

## B7 Digitalization

Q:[1]

**Text5** Next, we will ask you about the digitalization in your company, its current status, and its impact on your work.

Q:[1]

((PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)) & 13;elb0636=1

**39** Please indicate the total number of employees who use PCs, laptops, tablets / iPads or other digital devices, e.g. for machine control, to perform their daily tasks in your company. *This does not include temporary workers and freelancers. If exact figures are not possible, please estimate.*

Q:[3]

Total number of employees who use PCs, laptops, tablets / iPads or other digital devices, e.g. for machine control: 0:999999

39:elb0188 selfempl elb0188\_v1 Number of employees who use PCs/laptops/tablets/digital devices 0@40

Can't / don't want to answer 1

**40** How has the use of the following technologies changed in your company in the last three years?

Q:[10]

	Strongly increased	Increased	Remained roughly the same	Decreased	Strongly decreased	Technology is not used	Can't / don't want to answer
	1	2	3	4	5	6	-1
Custom software, i.e., software that has been developed or adapted to meet the needs of the company.	1	2	3	4	5	6	-1
Data analytics, i.e., the use of digital tools to analyze data collected in this company or from other sources.	1	2	3	4	5	6	-1
Big data, i.e., the analysis of large datasets.	1	2	3	4	5	6	-1
Robots, i.e., programmable machines that can automatically perform complex sequences of actions.	1	2	3	4	5	6	-1
Virtual or augmented reality, i.e., the enhancement of images with objects that exist only virtually.	1	2	3	4	5	6	-1
Artificial intelligence, i.e., computer programs that assist in optimizing goal achievement and learn autonomously.	1	2	3	4	5	6	-1
3D printing, i.e., a manufacturing process in which material is applied layer by layer to create a three-dimensional product.	1	2	3	4	5	6	-1
Internet of Things, i.e., the digital networking of devices and objects, as well as entire industrial plants or buildings.	1	2	3	4	5	6	-1
Platforms for acquiring orders, i.e., acquisition of customers through a platform.	1	2	3	4	5	6	-1

V:43

40:elb0193	selfempl	elb0193_v1	Usage last 3 years: Customized software
40:elb0194	selfempl	elb0194_v1	Usage last 3 years: Data analytics
40:elb0195	selfempl	elb0195_v1	Usage last 3 years: Big Data
40:elb0196	selfempl	elb0196_v1	Usage last 3 years: Robots
40:elb0197	selfempl	elb0197_v1	Usage last 3 years: Virtual or augmented reality
40:elb0198	selfempl	elb0198_v1	Usage last 3 years: Artificial intelligence
40:elb0199	selfempl	elb0199_v1	Usage last 3 years: 3D printing
40:elb0200	selfempl	elb0200_v1	Usage last 3 years: Internet of Things
40:elb0678	selfempl	elb0678	Usage last 3 years: Platforms for order acquisition

**41** Think about the digitalization technologies that are used in your company. These can include computers as well as robots and artificial intelligence. To what extent do you agree with the following statements?

Q:[10]

	Fully agree	Tend to agree	Partly agree / partly disagree	Rather disagree	Disagree	Does not apply	Can't / don't want to answer
Our company is well equipped with digitalization technologies compared to other companies in our industry.	1	2	3	4	5	6	-1
The use of digitalization technologies has led to additional personnel requirements, i.e. new hires	1	2	3	4	5	6	-1
The use of digitalization technologies has led to a high demand for further training of employees.	1	2	3	4	5	6	-1
Employees tend to be critical of the use of digitalization technologies.	1	2	3	4	5	6	-1
The use of digitalization technologies has led to problems with data security or cyberattacks.	1	2	3	4	5	6	-1
The use of digitalization technologies leads to a strong dependence on external service providers.	1	2	3	4	5	6	-1
The use of digitalization technologies has changed the process of acquiring orders and is leading to increased use of intermediary platforms.	1	2	3	4	5	6	-1
Digitalization technologies are used in my company to monitor employee performance.	1	2	3	4	5	6	-1
I am very familiar with the digitalization technologies in my company.	1	2	3	4	5	6	-1

V:8

41:elb0201	selfempl	elb0201_v2	Digitization technology: Well equipped with digitization technology	
41:elb0202	selfempl	elb0202_v2	Digitization technology: Additional personnel requirements and new hires	13;elb0636=1
41:elb0203	selfempl	elb0203_v2	Digitization technology: High demand for further training	13;elb0636=1
41:elb0204	selfempl	elb0204_v2	Digitization technology: Employees are critical	13;elb0636=1
41:elb0205	selfempl	elb0205_v2	Digitization technology: Problems with data security or cyber attacks	
41:elb0206	selfempl	elb0206_v2	Digitization technology: Strong dependence on external service providers	
41:elb0679	selfempl	elb0679	Digitization technology: Increased use of platforms for order acquisition	
41:elb0207	selfempl	elb0207_v2	Digitization technology: Used to control employees	13;elb0636=1
41:elb0208	selfempl	elb0208_v2	Digitization technology: I am very familiar with its use in the company	

13;elb0636=1

**42** What was the total number of employees who worked from home (home office) as of mid-2023?

Q:[3]

*This does not include temporary workers and freelancers. If exact figures are not possible, please estimate.*

Number of employees

42:elb0245 selfempl elb0245\_v1 Number of employees working from home on June 30 last year

Can't / don't want to answer

## B8 Risks of the digital working world

Q:[1]

**43** In your opinion, how great is the risk of a serious IT security incident at your company within the next 12 months?

Q:[1]

- No risk
- Minor risk
- Moderate risk
- High risk
- Very high risk
- Cannot assess
- Can't / don't want to answer

V:45

43:elb0724 selfempl elb0724 Risk of serious IT security incident within the next 12 months

<b>44</b>	<b>Do you have someone who deals with IT security or cyber defense issues?</b>		Q:[1]
Yes		1	
No		2	V:1
Can't / don't want to answer		-1	
44:elb0725	selfempl	elb0725	Person for IT security or cyber defense in the company

<b>45</b>	<b>Did you implement measures to improve IT security in 2023?</b>		Q:[1]
Yes		1	
No		2	V:1
Can't / don't want to answer		-1	
45:elb0726	selfempl	elb0726	Measures to improve IT security in 2023

45:elb0726=1

<b>46</b>	<b>Which measures did you implement?</b>				Q:[11]
		Yes	No	Can't / don't want to answer	
Consulting by external experts		1	2	-1	
Training of employees		1	2	-1	
Increased exchange of information, e.g. networking with partners and associations		1	2	-1	
Specific training of IT employees		1	2	-1	
Strategic alliances and partner networks, e.g. for support in case of need		1	2	-1	V:1
Hiring of IT-experts		1	2	-1	
Security assessment from an attacker's perspective (penetration test)		1	2	-1	
Implementation of IT security-relevant certifications		1	2	-1	
Performance of emergency drills		1	2	-1	
Other		1	2	-1	
46:elb0727	selfempl	elb0727	IT security: Consulting by external experts		
46:elb0728	selfempl	elb0728	IT security: Training of employees		13;elb0636=1
46:elb0729	selfempl	elb0729	IT security: Increased exchange of information, e.g. networking		
46:elb0730	selfempl	elb0730	IT security: Specific training for IT employees		13;elb0636=1
46:elb0731	selfempl	elb0731	IT security: Strategic alliances and partner networks		
46:elb0732	selfempl	elb0732	IT security: Recruitment of IT experts		
46:elb0733	selfempl	elb0733	IT security: Security check from attacker's perspective		
46:elb0734	selfempl	elb0734	IT security: Introduction of IT security-related certifications		
46:elb0735	selfempl	elb0735	IT security: Performance of emergency drills		
46:elb0736	selfempl	elb0736	IT security: Other		

## B9 Sustainability and CO2 emissions

Q:[1]

Text6 The following questions deal with the topic of sustainability.

Q:[1]

PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1

**47** To what extent do you agree with the following statement: The reduction of our own CO2 emissions is a top priority for our company.

Q:[1]

*“Own” CO2 emissions, as described earlier, refer to the CO2 emissions directly generated by the company and those indirectly caused by the generation of the energy it purchases.*

Strongly disagree	1
Disagree	2
Neutral	3
Agree	4
Fully agree	5
Can't / don't want to answer	-1

V:9

47:elb0820 selfempl elb0820 Reducing own CO2 emissions a top priority for company

**48** How would you assess your company's environmental sustainability relative to the rest of the industry?

Q:[1]

Not sustainable at all	1
Mostly not sustainable	2
Partly sustainable / not sustainable	3
Mostly sustainable	4
Fully sustainable	5
Can't / don't want to answer	-1

V:46

48:elb0821 selfempl elb0821 Assessment of the company's environmental sustainability

PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1

**49** Think of the CO2 emissions that are generated directly within your company, for example through the use of vehicles and machinery, heating, or electricity consumption. Do you offset these emissions, for example by purchasing CO2 certificates or through other compensation measures?

Q:[1]

Yes, completely	1
Yes, partly	2
No	3
My company does not produce any CO2 emissions	4
Don't know	5
Can't / don't want to answer	-1

V:47

49:elb0822 selfempl elb0822 Offset of company's CO2 emissions

PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1

**50** By which year does your company plan to achieve CO2-neutrality along the entire value chain?

Q:[1]

It is already CO2 neutral	1
Until 2025 or sooner	2
Between 2026 and 2030	3
Between 2031 and 2035	4
Between 2036 and 2040	5
Between 2041 and 2045	6
Between 2046 and 2050	7
After 2050	8
There is no specific target year yet	9
Can't / don't want to answer	-1

V:48

50:elb0823 selfempl elb0823 Year when CO2 neutrality is achieved

PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1

**51** The EU Taxonomy (short for: European Commission's Sustainable Finance Taxonomy) is intended to classify the sustainability of economic activities. Activities count as taxonomy-aligned if they make a substantial contribution to at least one of six environmental objectives (climate change mitigation, climate change adaptation, sustainable use of water resources, transition to a circular economy, pollution prevention, and the protection of ecosystems and biodiversity) without harming the other environmental objectives. The following questions refer to the EU Taxonomy alignment of environmental objectives.

Q:[2]

Is your company subject to disclosure requirements regarding its EU Taxonomy alignment? *This applies to capital market oriented companies with more than 500 employees and a balance sheet total > €20 million or over €40 million revenues generated. A corporation is considered capital market oriented if it uses a regulated market through securities it issues or has applied for admission of such securities for trading on a regulated market.*

Yes	1
No	2
Don't know	3
Can't / don't want to answer	-1

V:49

51:elb0824 selfempl elb0824 Company subject to disclosure requirements in accordance with EU taxonomy

(PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1) & 51;elb0824=2,3

**52** Is voluntary disclosure in accordance with EU Taxonomy alignment planned for the 2023 reporting year?

Q:[1]

Yes	1
No, it is not planned for 2023 and beyond	2
No, but it is planned for the coming years	3
Don't know	4
Can't / don't want to answer	-1

V:53

52:elb0825 selfempl elb0825 Voluntary disclosure in accordance with EU taxonomy planned for 2023

(PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1) & (51;elb0824=1 | 52;elb0825=1)

**53** For what percentage of your company's revenues in 2023 is Taxonomy alignment planned? Q:[4]

Planned Taxonomy alignment of revenues in %:

53:elb0826 selfempl elb0826 Share of sales with EU taxonomy alignment planned for 2023 in %

Can't / don't want to answer

Do not know

53:elb0827 selfempl elb0827 Share of sales with EU taxonomy alignment planned for 2023 don't know

(PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1) & (51;elb0824=1 | 52;elb0825=1)

**54** For what percentage of your company's investments in 2023 is Taxonomy alignment planned? Q:[4]

Planned Taxonomy alignment of investments in %:

54:elb0828 selfempl elb0828 Share of investments with EU taxonomy alignment planned for 2023 in %

Can't / don't want to answer

Do not know

54:elb0829 selfempl elb0829 Share of investments with EU taxonomy alignment planned for 2023 in % don't know

PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1

**55** Have the following changes been implemented in your company over the past 5 years, with the objective of becoming more environmentally sustainable? Q:[10]

	Yes	Partly	No	Does not apply	Don't know	Can't / don't want to answer
Introduced or expanded the use of renewable energy sources (e.g. use of wind or solar power, energy from biomass, hydropower, or geothermal energy)	1	2	3	4	5	-1
Electric or hybrid vehicles have been acquired	1	2	3	4	5	-1
Lower-emission machines and equipment have been acquired	1	2	3	4	5	-1
Procurement of goods and intermediate products has been changed to lower-emission alternatives	1	2	3	4	5	-1
Investments in energy-saving measures within the company have been made	1	2	3	4	5	-1
The product or service portfolio has been expanded with lower-emission alternatives	1	2	3	4	5	-1
Emissions of inbound and outbound logistics have been reduced	1	2	3	4	5	-1
Business travel has been made more CO2-neutral	1	2	3	4	5	-1
Office space has been reduced	1	2	3	4	5	-1

V:50

55:elb0831	selfempl	elb0831	Eco. measures: Renewable energy sources introduced or expanded
55:elb0832	selfempl	elb0832	Eco. measures: Electric or hybrid cars acquired
55:elb0833	selfempl	elb0833	Eco. measures: Lower-emission machines and equipment acquired
55:elb0834	selfempl	elb0834	Eco. measures: Procurement of goods and intermediate products changed
55:elb0835	selfempl	elb0835	Eco. measures: Investments made in energy-saving measures
55:elb0836	selfempl	elb0836	Eco. measures: Product or service portfolio expanded by lower-emission alternatives
55:elb0837	selfempl	elb0837	Eco. measures: Emissions from logistics reduced
55:elb0838	selfempl	elb0838	Eco. measures: Made business trips more CO2-neutral
55:elb0839	selfempl	elb0839	Eco. measures: Office space reduced

(PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1) & (55;elb0831=1,2 | 55;elb0832=1,2 | 55;elb0833=1,2 | 55;elb0834=1,2 | 55;elb0835=1,2 | 55;elb0836=1,2 | 55;elb0837=1,2 | 55;elb0838=1,2 | 55;elb0839=1,2)

**56** What motivated you to implement these changes?

Q:[11]

	Does not apply	Mostly does not apply	Partly applies	Mostly applies	Fully applies	Can't / don't want to answer
	1	2	3	4	5	-1
I wanted to improve the company's economic efficiency.	1	2	3	4	5	-1
I wanted to exploit a new market gap.	1	2	3	4	5	-1
I wanted to improve the company's external image.	1	2	3	4	5	-1
A low carbon footprint aligns with my company's business purpose.	1	2	3	4	5	-1
The employees suggested changes.	1	2	3	4	5	-1
The company had to comply with government regulations.	1	2	3	4	5	-1
I wanted to contribute to preventing global warming.	1	2	3	4	5	-1
Industrial clients/trade exerted pressure.	1	2	3	4	5	-1
Other	1	2	3	4	5	-1
56:elb0841 selfempl elb0841 Motivation: Improve company's economic efficiency						
56:elb0842 selfempl elb0842 Motivation: Tap into a new market niche						
56:elb0843 selfempl elb0843 Motivation: Improve corporate image						
56:elb0844 selfempl elb0844 Motivation: Low carbon footprint aligns with business purpose						
56:elb0845 selfempl elb0845 Motivation: Employees have encouraged changes						13;elb0636=1
56:elb0846 selfempl elb0846 Motivation: Comply with government regulations						
56:elb0847 selfempl elb0847 Motivation: Contribute to the prevention of global warming						
56:elb0848 selfempl elb0848 Motivation: Industrial customers/retailers have exerted pressure						
56:elb0849 selfempl elb0849 Motivation: Other						

V:54

[Other] namely:

- 56:elb0850 selfempl elb0850 Motivation: Other free-form text
- 56:elb0850 selfempl elb0850\_cat Motivation: Other free-form text [categories]

(PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1) & (55;elb0831=3 | 55;elb0832=3 | 55;elb0833=3 | 55;elb0834=3 | 55;elb0835=3 | 55;elb0836=3 | 55;elb0837=3 | 55;elb0838=3 | 55;elb0839=3)

**57** You previously indicated that you did not implement certain CO2-reducing measures. What prevented you from doing so?

Q:[10]

	Does not apply	Mostly does not apply	Partly applies	Mostly applies	Fully applies	Can't / don't want to answer
	1	2	3	4	5	-1
There is a lack of financial means to make the investments.	1	2	3	4	5	-1
The necessary changes would not have been financially viable.	1	2	3	4	5	-1
The improvements are not technically feasible.	1	2	3	4	5	-1
The necessary know-how is missing.	1	2	3	4	5	-1
The bureaucratic hurdles are too high.	1	2	3	4	5	-1
My company already has a low carbon footprint.	1	2	3	4	5	-1
A low carbon footprint is not relevant for my company.	1	2	3	4	5	-1
Other	1	2	3	4	5	-1
57:elb0851 selfempl elb0851	Hindrance: Lack of financial resources					
57:elb0852 selfempl elb0852	Hindrance: Necessary changes not financially viable					
57:elb0853 selfempl elb0853	Hindrance: Improvements not technically feasible					
57:elb0854 selfempl elb0854	Hindrance: Lack of necessary know-how					
57:elb0855 selfempl elb0855	Hindrance: Bureaucratic hurdles too high					
57:elb0856 selfempl elb0856	Hindrance: Company already has a low CO2 footprint					
57:elb0857 selfempl elb0857	Hindrance: Low CO2 footprint not relevant					
57:elb0858 selfempl elb0858	Hindrance: Other					

V:54

[Other] namely:

57:elb0859 selfempl elb0859 Hindrance: Other free-form text  
 57:elb0859 selfempl elb0859\_cat Hindrance: Other free-form text [categories]

PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1

**58** Have you or employees of your company undertaken business trips within Germany in the past 12 months?

Q:[1]

Yes	1
No	2
Can't / don't want to answer	-1

V:1

58:elb0860 selfempl elb0860 Domestic business trips made in the last 12 months

PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1

**59** How often have the following modes of transport been used for these business trips within Germany?

Q:[9]

	Not at all	Rarely	Occasionally	Most of the time	Always	Can't / don't want to answer
Combustion engine cars	1	2	3	4	5	-1
Electric cars	1	2	3	4	5	-1
Hybrid cars	1	2	3	4	5	-1
Car sharing services	1	2	3	4	5	-1
Local public transport	1	2	3	4	5	-1
Long-distance train service	1	2	3	4	5	-1
Airplane	1	2	3	4	5	-1
Other modes of transport	1	2	3	4	5	-1

V:51

59:elb0861 selfempl elb0861 Domestic business trips: Combustion engine car

59:elb0862 selfempl elb0862 Domestic business trips: Electric car

59:elb0863 selfempl elb0863 Domestic business trips: Hybrid car

59:elb0864 selfempl elb0864 Domestic business trips: Car sharing services

59:elb0865 selfempl elb0865 Domestic business trips: Local public transport

59:elb0866 selfempl elb0866 Domestic business trips: Long-distance train service

59:elb0867 selfempl elb0867 Domestic business trips: Airplane

59:elb0868 selfempl elb0868 Domestic business trips: Other modes of transport

PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1

**60** Do you have concrete plans to implement the following changes within the next five years?

Q:[10]

	Yes	Partly	No	Does not apply	Don't know	Can't / don't want to answer
Increasing use of renewable energy sources (e.g., wind or solar energy, energy from biomass, hydro or geothermal power)	1	2	3	4	5	-1
Acquiring electric or hybrid vehicles	1	2	3	4	5	-1
Acquiring lower-emission machines and equipment	1	2	3	4	5	-1
Shifting procurement of goods and intermediate products to lower-emission alternatives	1	2	3	4	5	-1
Investing in energy-saving measures within the company	1	2	3	4	5	-1
Expanding the product or service portfolio with lower-emission alternatives	1	2	3	4	5	-1
Reducing emissions in inbound and outbound logistics	1	2	3	4	5	-1
Planning to make business travel CO2-neutral	1	2	3	4	5	-1
Reducing office space	1	2	3	4	5	-1
60:elb0869 selfempl elb0869	Plans: Increasing use of renewable energy sources					
60:elb0870 selfempl elb0870	Plans: Acquiring electric or hybrid vehicles					
60:elb0871 selfempl elb0871	Plans: Acquiring lower-emission machines and facilities					
60:elb0872 selfempl elb0872	Plans: Shifting procurement of goods and intermediate products to lower-emission alternatives					
60:elb0873 selfempl elb0873	Plans: Investing in energy-saving measures					
60:elb0874 selfempl elb0874	Plans: Expanding product or service portfolio by lower-emission alternatives					
60:elb0875 selfempl elb0875	Plans: Reducing emissions from logistics					
60:elb0876 selfempl elb0876	Plans: Making business travel CO2-neutral					
60:elb0877 selfempl elb0877	Plans: Reducing office space					

V:50

PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1

**61** How important is reducing your company’s carbon footprint for business success? Q:[1]

Not at all important	1	
Not important	2	
Partly important	3	
Important	4	V:52
Very important	5	
Can’t / don’t want to answer	-1	

61:elb0878 selfempl elb0878 Importance of reducing the carbon footprint for business success

PL1;panelerst=1 & PL2;inselfempl2022=1 & PL3;issselfempl=1

**62** To what extent do you agree with the following statements? Q:[4]

	Strongly disagree	Disagree	Neutral	Agree	Fully agree	Can’t / don’t want to answer	
German companies should assume a leading role internationally in environmental protection.	1	2	3	4	5	-1	
I believe that environmental problems are among the greatest challenges of our society.	1	2	3	4	5	-1	V:9
I believe that companies should assume a broader societal responsibility.	1	2	3	4	5	-1	

62:elb0879 selfempl elb0879 German companies should assume a leading role internationally in environmental protection.

62:elb0880 selfempl elb0880 Environmental problems are among the greatest challenges of society

62:elb0881 selfempl elb0881 Companies must assume broader societal responsibility

## B10 Additional company information

Q:[1]

(PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)

**63** Is there an official fee structure in your field, such as the fee schedule for architects and engineers? Q:[1]

Yes, remuneration regulations such as Honorarordnung	1	
Yes, an intermediary agency (platform) sets the prices	2	V:20
No, I set the prices freely	3	
Can't / don't want to answer	-1	

63:elb0657 selfempl elb0657 Remuneration regulations such as Honorarordnung für A. u. I.

(PL1;panelerst=2 & PL3;issselfempl=1) | (PL1;panelerst=1 & PL2;inselfempl2022=2 & PL3;issselfempl=1)

**64** What is the legal form of your company? Q:[1]

Sole proprietorship with full liability of one person	1	
Partnership, i.e. KG, OHG or GbR	2	
Limited liability company as GmbH, UG or Ltd.	3	
Public limited company, i.e. AG, SE	4	V:34
Mixed forms, i.e. GmbH & Co. KG, KGaA	5	
Other legal form	8	
Can't / don't want to answer	-1	

64:elb0261 selfempl elb0261\_v2 Legal form of the company

**65** What was the earnings situation of your company in the 2022 and 2023 fiscal years? Q:[3]

		Very good	Good	Satisfactory	Sufficient	Unsatisfactory	Can't / don't want to answer	
2022		1	2	3	4	5	-1	V:35
2023		1	2	3	4	5	-1	

65:elb0262 selfempl elb0262\_v2 Earnings situation of company in penultimate fiscal year

65:elb0263 selfempl elb0263\_v2 Earnings situation of company in last fiscal year

**66** What share of your revenue comes from your largest client? Q:[1]

Less than 50 percent	1	
50 to 75 percent	2	V:36
More than 75 percent	3	
Can't / don't want to answer	-1	

66:elb0658 selfempl elb0658 Share of revenue from largest client in euros

**67 What was your turnover in the 2022 and 2023 fiscal years?**

Q:[5]

*If exact figures are not possible, please estimate.*

[Approximate amount] 2022 [...] euros 0:100000000000

67:elb0264 selfempl elb0264 Turnover in penultimate fiscal year in euros

67:elb0264 selfempl elb0264\_cat2 Turnover in penultimate fiscal year in euros [categories]

Can't / don't want to answer 1

67:elb0265 selfempl elb0265 Turnover 2022 not specified

[Approximate amount] 2023 [...] euros 0:100000000000

67:elb0266 selfempl elb0266 Turnover in last fiscal year in euros

67:elb0266 selfempl elb0266\_cat2 Turnover in last fiscal year in euros [categories]

Can't / don't want to answer 1

67:elb0267 selfempl elb0267 Turnover 2023 not specified

**68 What was your company's reported taxable profit in 2023?**

Q:[3]

[...] euros -99999999:99999999

68:elb0484 selfempl elb0484a Taxable profit previous year in euros (positive amount)

68:elb0484 selfempl elb0484a\_cat Taxable profit previous year in euros (positive amount) [categories]

68:elb0484 selfempl elb0484b Taxable profit previous year in euros (negative amount)

68:elb0484 selfempl elb0484b\_cat Taxable profit previous year in euros (negative amount) [categories]

Can't / don't want to answer 1

**69 What was the total cost of materials and other operating expenses in your company in 2023 as a whole?**

Q:[4]

*Cost of materials includes: Purchased goods and services for resale in the same condition, raw materials, consumables and supplies, e.g. expenses for fuel or electricity, purchased services (not for resale but for consumption within the company) and other operating expenses, including temporary staff and freelancers. Please provide the information either in euros or in percentages, not both! If "none", please enter "0".*

Expenditure in euros: [...] 0:100000000000

Expenditure relative to sales (in percent): [...] 0:100

69:elb0482 selfempl elb0482 Material and operational expenses last year in euros

69:elb0482 selfempl elb0482\_cat Material and operational expenses last year in euros [categories]

69:elb0483 selfempl elb0483 Material and operational expenses last year relative to sales in percent

Can't / don't want to answer 1

13;elb0636=1

**70** What was the percentage share of personnel costs in total operating costs in 2023? Q:[3]

*If exact figures are not possible, please estimate.*

Percentage of operating costs [...] % 0:100

70:elb0270 selfempl elb0270\_v1 Share of personnel costs in operating costs last year in %

Can't / don't want to answer 1

13;elb0636=1

**71** How has the percentage share of personnel costs in total operating costs changed in 2023 compared to 2022?? Q:[1]

Share decreased in the last year 1

Share remained the same in the last year 2

Share increased in the last year 3

Can't / don't want to answer -1

V:11376M9102

71:elb0273 selfempl elb0273 Change in personnel costs compared to 2022

### B11 Personal Attitudes

Q:[1]

**72** To what extent do the following statements apply to you from today's perspective? Q:[3]

	Does not apply at all	2	3	4	5	6	Fully applies	Can't / don't want to answer
From today's perspective, it is the right decision to be an entrepreneur or self-employed	1	2	3	4	5	6	7	-1

V:21

I have my entrepreneurial development as a self-employed person completely under control	1	2	3	4	5	6	7	-1
--	---	---	---	---	---	---	---	----

72:elb0361 selfempl elb0361\_v2 Attitude: Self-employment currently the right decision

72:elb0362 selfempl elb0362\_v2 Attitude: Company development as a self-employed currently under control

**73** What are the greatest difficulties in carrying out your entrepreneurial / self-employed activity?

Q:[8]

	No difficulty	2	3	4	5	6	Very high difficulty	Can't / don't want to answer
A lot of bureaucracy	1	2	3	4	5	6	7	-1
High workload	1	2	3	4	5	6	7	-1
Financial risk	1	2	3	4	5	6	7	-1
Lack of employees	1	2	3	4	5	6	7	-1
Qualification of employees	1	2	3	4	5	6	7	-1
Uncertain future	1	2	3	4	5	6	7	-1
Other difficulties	1	2	3	4	5	6	7	-1
73:elb0377 selfempl elb0377_v2	Difficulties: A lot of bureaucracy							
73:elb0378 selfempl elb0378_v2	Difficulties: High workload							
73:elb0379 selfempl elb0379_v2	Difficulties: Financial risk							
73:elb0380 selfempl elb0380_v2	Difficulties: Lack of employees							
73:elb0381 selfempl elb0381_v2	Difficulties: Qualification of employees							
73:elb0382 selfempl elb0382_v2	Difficulties: Uncertain future							
73:elb0660 selfempl elb0660	Difficulties: Other challenges							

V:22

**74** To what extent do you agree with the following statement: We have the right framework conditions in Germany for entrepreneurial or self-employed activities

Q:[1]

Does not apply at all	1
2	2
3	3
4	4
5	5
6	6
Fully applies	7
Can't / don't want to answer	-1

V:21

74:elb0376 selfempl elb0376 Germany has the right conditions for entrepreneurial/self-employment

**75** If you have any additional comments or suggestions regarding the survey, you can share them with us here.

Q:[1]

75:eab0013 selfempl eab0013 Comments and suggestions