All companies fulfilling the definition of a micro enterprise are also small and medium, and all small are also medium. Are these categories mutually exclusive, or should a micro enterprise be counted one time per each category?

The common output indicator on the “number of supported micro, small and medium-sized enterprises” asks only for the total number of SMEs supported. No breakdown by size of enterprise is required and it is therefore not necessary to distinguish between micro, small and medium-sized companies. Enterprises should not be counted more than once for the same indicator.

However, in the case that programme-specific indicator(s) related to enterprises are planned some breakdown by size might be relevant and in this case it is recommended that mutually exclusive categories are applied. A possible breakdown could be defined as follows:

- Micro: enterprises which employ fewer than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million.
- Small: Enterprises which employ fewer than 50 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 10 million, excluding enterprises that qualify as micro-enterprises.
- Medium-sized: enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million, excluding enterprises that qualify as micro-enterprises and small enterprises.

Further guidance on definitions of SMEs is offered by DG Internal Market, Industry, Entrepreneurship and SMEs at:

http://ec.europa.eu/growth/smes/business-friendly-environment/sme-definition/index_en.htm

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