

Diagnose Mittelstand 2017

Unternehmen Digitalisierung: Impulse für die Zukunft



Finanzgruppe
Deutscher Sparkassen- und Giroverband



Definition des Mittelstandes

In der Diagnose Mittelstand wird für den Mittelstand (KMU) die quantitative Abgrenzung des Instituts für Mittelstandsforschung Bonn verwendet. Nach dieser Definition gelten als

kleinste Unternehmen: bis zu 9 Beschäftigte
Umsatz bis 2 Mio. Euro im Jahr

kleine Unternehmen: bis 49 Beschäftigte
2 bis 10 Mio. Euro Umsatz im Jahr

mittlere Unternehmen: 10 bis 499 Beschäftigte
bis 50 Mio. Euro Umsatz im Jahr

Neben der quantitativen Abgrenzung sind qualitative Aspekte für den Mittelstand von zentraler Bedeutung.

Hier geht es in erster Linie um die enge Verbindung von Unternehmen und Inhaber. Idealtypisch zeigt sich die enge Verflechtung zwischen Unternehmen und Unternehmer in der Einheit von Eigentum und Haftung, der unmittelbaren Einwirkung der Unternehmensleitung auf alle strategisch bedeutsamen Vorgänge, der Verantwortlichkeit der Führungsperson für alle unternehmensrelevanten Entscheidungen, der völligen oder zumindest weitgehenden Konzernunabhängigkeit sowie der persönlich geprägten Beziehung zwischen Mitarbeitern und Führung. Nicht zuletzt deshalb wird häufig zu Recht vom „Eigentümer-Unternehmer“ gesprochen.

Kurzbeschreibung der Kennziffern

Die betriebswirtschaftlichen Kennziffern im Überblick

Die **Eigenkapitalquote** gibt den Anteil des wirtschaftlichen Eigenkapitals an der Bilanzsumme wieder.

Die **Umsatzrentabilität** setzt das Betriebsergebnis ins Verhältnis zur Gesamtleistung des Unternehmens.

Die **Gesamtkapitalverzinsungsquote** gibt den Anteil der Summe aus Betriebsergebnis und Zinsaufwand an der Bilanzsumme wieder.

Die **Personalaufwandsquote** weist den Personalaufwand in Prozent der Unternehmensgesamtleistung aus.

Die **Zinsaufwandsquote** ist das Verhältnis des Zinsaufwandes des Unternehmens zur Gesamtleistung.

Die **Cashflow-Rate** setzt den Cashflow ins Verhältnis zur Gesamtleistung des Unternehmens.

Die Kennziffer **Bankverbindlichkeiten** gibt den Anteil der Verbindlichkeiten des Unternehmens gegenüber Kreditinstituten im Verhältnis zur Bilanzsumme wieder.

Die **Eigenkapitalrentabilität** setzt das Betriebsergebnis in Relation zum wirtschaftlichen Eigenkapital.

Median und Nullpunktquote

Der im Bilanzvergleich verwendete **Median** (Zentralwert) gibt an, dass 50 Prozent der Unternehmen genau den Medianwert realisieren oder darunter liegen, die übrigen 50 Prozent der Unternehmen realisieren genau den Medianwert oder liegen darüber. Der Median ist insofern kein fiktiver Rechenwert.

Beispiel: Eigenkapitalquote von 26,8 Prozent bedeutet demnach, dass 50 Prozent der mittelständischen Unternehmen genau 26,8 Prozent Eigenkapitalquote oder weniger realisieren, die übrigen 50 Prozent realisieren 26,8 Prozent oder mehr an Eigenkapital.

Die **Nullpunktquote** gibt an, wie viele Unternehmen (in Prozent) bei dieser Kennziffer einen Wert von Null oder darunter realisieren.

Beispiel: Die Nullpunktquote beim Eigenkapital in Höhe von 17,7 Prozent bedeutet demnach, dass 17,7 Prozent der mittelständischen Unternehmen kein Eigenkapital oder eine Unterbilanz (weniger als Null) ausweisen.

Statistischer Anhang



Eigenkapitalquote gesamt (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 3.2 | 5.4 | 2.8 | 2.6 | 4.7 | 2.2 | 4.9 | 7.6 | 4.6 | 11.5 | 14.5 | 11.2 |
| Mittelstand | NPQ | 43.5 | 37.5 | 44.5 | 45.1 | 40.1 | 45.9 | 43.3 | 37.8 | 43.9 | 34.6 | 28.2 | 35.1 |
| über 50 Mio. | Median | 20.1 | 18.4 | 20.2 | 19.8 | 17.2 | 20.0 | 25.2 | 23.7 | 25.3 | 27.3 | 27.2 | 27.2 |
| Großunternehmen | NPQ | 6.5 | 4.7 | 6.6 | 7.6 | 12.0 | 7.3 | 7.2 | 12.8 | 6.7 | 5.0 | 4.6 | 4.9 |
| 0 bis 1 Mio. | Median | 0.0 | 3.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.9 | 0.0 | 4.3 | 8.5 | 3.9 |
| Kleinunternehmen | NPQ | 56.9 | 45.2 | 59.2 | 59.3 | 50.5 | 60.8 | 53.0 | 47.7 | 53.6 | 45.7 | 39.8 | 46.2 |
| 1 bis 50 Mio. | Median | 6.8 | 6.8 | 6.8 | 7.0 | 7.4 | 7.0 | 10.6 | 11.5 | 10.5 | 16.1 | 18.0 | 16.0 |
| Mittelunternehmen | NPQ | 32.2 | 29.6 | 32.6 | 32.8 | 29.9 | 33.3 | 29.7 | 25.5 | 30.2 | 22.4 | 17.6 | 22.8 |
| 0 bis 0,25 Mio. | Median | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.1 | 6.3 | 0.6 |
| | NPQ | 63.0 | 51.1 | 65.5 | 64.0 | 56.6 | 65.2 | 54.7 | 52.1 | 54.9 | 49.2 | 43.4 | 49.6 |
| 0,25 bis 0,5 Mio. | Median | 0.0 | 2.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.6 | 6.6 | 2.1 |
| | NPQ | 59.7 | 47.1 | 62.1 | 61.6 | 52.7 | 63.2 | 55.5 | 50.4 | 56.1 | 47.7 | 41.9 | 48.2 |
| 0,5 bis 2,5 Mio. | Median | 2.2 | 5.6 | 1.5 | 0.9 | 4.5 | 0.2 | 4.0 | 7.5 | 3.5 | 9.9 | 12.9 | 9.6 |
| | NPQ | 45.9 | 37.3 | 47.4 | 48.5 | 40.9 | 49.8 | 43.9 | 36.6 | 44.7 | 35.8 | 29.5 | 36.4 |
| 2,5 bis 5 Mio. | Median | 6.4 | 6.2 | 6.5 | 6.9 | 7.8 | 6.7 | 11.0 | 12.4 | 10.8 | 16.1 | 18.8 | 15.8 |
| | NPQ | 31.3 | 28.0 | 31.8 | 31.1 | 26.5 | 31.9 | 27.2 | 22.3 | 27.9 | 20.7 | 15.9 | 21.1 |
| 5 bis 12,5 Mio. | Median | 9.2 | 8.2 | 9.4 | 10.0 | 8.7 | 10.2 | 14.5 | 14.8 | 14.4 | 19.6 | 21.7 | 19.4 |
| | NPQ | 23.3 | 22.0 | 23.4 | 23.3 | 23.0 | 23.4 | 19.5 | 19.5 | 19.5 | 13.9 | 11.0 | 14.2 |
| 12,5 bis 50 Mio. | Median | 14.3 | 16.4 | 14.2 | 15.2 | 15.0 | 15.2 | 20.0 | 17.5 | 20.2 | 23.4 | 24.7 | 23.3 |
| | NPQ | 15.2 | 15.6 | 15.2 | 14.6 | 14.5 | 14.6 | 11.5 | 12.0 | 11.5 | 7.9 | 8.0 | 7.8 |

| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 18.4 | 21.6 | 18.1 | 20.8 | 23.8 | 20.5 | 22.6 | 25.1 | 22.4 | 26.8 | 27.8 | 26.8 |
| Mittelstand | NPQ | 27.8 | 21.7 | 28.3 | 25.0 | 19.9 | 25.5 | 23.5 | 18.7 | 23.9 | 17.7 | 15.3 | 17.9 |
| über 50 Mio. | Median | 30.2 | 27.1 | 30.4 | 31.2 | 30.4 | 31.4 | 32.4 | 29.0 | 32.5 | 32.9 | 33.4 | 32.8 |
| Großunternehmen | NPQ | 5.3 | 6.3 | 5.2 | 4.9 | 5.0 | 4.9 | 4.8 | 4.7 | 4.9 | 4.6 | 3.1 | 4.7 |
| 0 bis 1 Mio. | Median | 13.5 | 16.8 | 13.2 | 16.0 | 18.7 | 15.8 | 19.0 | 20.7 | 18.8 | 26.2 | 23.2 | 26.4 |
| Kleinunternehmen | NPQ | 36.5 | 30.6 | 37.0 | 33.3 | 28.1 | 33.7 | 31.0 | 26.6 | 31.3 | 24.4 | 22.8 | 24.5 |
| 1 bis 50 Mio. | Median | 21.8 | 24.7 | 21.6 | 24.1 | 27.0 | 23.8 | 25.1 | 28.1 | 24.8 | 27.2 | 29.5 | 26.9 |
| Mittelunternehmen | NPQ | 18.1 | 13.7 | 18.5 | 16.4 | 12.8 | 16.7 | 15.7 | 12.1 | 16.0 | 12.5 | 10.9 | 12.7 |
| 0 bis 0,25 Mio. | Median | 14.7 | 18.7 | 14.3 | 17.4 | 19.1 | 17.3 | 20.5 | 21.3 | 20.5 | 29.2 | 26.5 | 29.4 |
| | NPQ | 37.0 | 31.7 | 37.4 | 33.7 | 29.7 | 34.0 | 31.7 | 28.0 | 32.0 | 24.5 | 22.1 | 24.7 |
| 0,25 bis 0,5 Mio. | Median | 11.2 | 14.5 | 10.9 | 14.3 | 16.7 | 14.0 | 17.9 | 19.5 | 17.7 | 26.4 | 22.1 | 26.9 |
| | NPQ | 39.0 | 33.3 | 39.4 | 35.6 | 30.0 | 36.0 | 32.4 | 27.5 | 32.7 | 24.5 | 24.6 | 24.5 |
| 0,5 bis 2,5 Mio. | Median | 16.1 | 19.5 | 15.8 | 18.4 | 21.9 | 18.0 | 19.9 | 22.7 | 19.6 | 23.3 | 24.2 | 23.2 |
| | NPQ | 29.5 | 23.1 | 30.1 | 26.8 | 21.3 | 27.3 | 25.4 | 20.3 | 25.8 | 21.2 | 19.7 | 21.4 |
| 2,5 bis 5 Mio. | Median | 21.8 | 24.2 | 21.5 | 24.0 | 27.0 | 23.7 | 24.9 | 28.2 | 24.6 | 26.5 | 29.1 | 26.2 |
| | NPQ | 16.3 | 11.4 | 16.9 | 15.2 | 11.5 | 15.6 | 14.3 | 10.1 | 14.7 | 13.1 | 10.4 | 13.4 |
| 5 bis 12,5 Mio. | Median | 24.9 | 28.0 | 24.6 | 27.3 | 30.0 | 26.9 | 28.2 | 31.2 | 27.8 | 29.1 | 32.5 | 28.7 |
| | NPQ | 10.8 | 7.9 | 11.1 | 9.9 | 7.2 | 10.2 | 9.6 | 7.8 | 9.8 | 8.2 | 5.7 | 8.4 |
| 12,5 bis 50 Mio. | Median | 28.8 | 31.0 | 28.6 | 30.2 | 31.4 | 30.1 | 31.1 | 32.4 | 30.9 | 31.4 | 32.3 | 31.3 |
| | NPQ | 6.7 | 7.0 | 6.7 | 6.2 | 6.6 | 6.1 | 5.9 | 6.5 | 5.9 | 5.0 | 5.3 | 5.0 |

Eigenkapitalquote Bauwirtschaft (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 2.3 | 5.6 | 1.7 | 1.5 | 4.1 | 1.0 | 2.2 | 5.5 | 1.8 | 7.4 | 10.4 | 7.1 |
| Mittelstand | NPQ | 42.6 | 33.0 | 44.5 | 45.6 | 38.3 | 47.0 | 45.6 | 37.8 | 46.5 | 36.2 | 29.1 | 36.9 |
| über 50 Mio. | Median | 8.0 | 7.8 | 8.0 | 8.7 | 5.9 | 9.2 | 11.5 | 20.4 | 11.2 | 13.8 | 10.6 | 14.0 |
| Großunternehmen | NPQ | 7.8 | 0.0 | 9.1 | 11.3 | 8.0 | 11.8 | 7.9 | 11.1 | 7.5 | 3.6 | 0.0 | 3.8 |
| 0 bis 1 Mio. | Median | 0.0 | 6.8 | 0.0 | 0.0 | 1.1 | 0.0 | 0.0 | 2.2 | 0.0 | 1.5 | 6.7 | 1.1 |
| Kleinunternehmen | NPQ | 54.3 | 39.2 | 57.4 | 58.3 | 48.0 | 60.3 | 55.7 | 46.8 | 56.7 | 48.1 | 40.4 | 48.7 |
| 1 bis 50 Mio. | Median | 3.8 | 5.2 | 3.4 | 4.1 | 5.5 | 3.8 | 6.8 | 7.7 | 6.6 | 11.2 | 12.0 | 11.1 |
| Mittelunternehmen | NPQ | 33.1 | 28.0 | 34.1 | 33.8 | 29.0 | 34.8 | 29.3 | 24.9 | 29.9 | 21.4 | 17.6 | 21.8 |
| 0 bis 0,25 Mio. | Median | 0.0 | 4.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.3 | 0.0 |
| | NPQ | 64.6 | 42.1 | 67.9 | 66.6 | 53.7 | 68.4 | 64.7 | 57.1 | 65.5 | 56.9 | 49.0 | 57.4 |
| 0,25 bis 0,5 Mio. | Median | 0.0 | 4.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 5.0 | 0.0 |
| | NPQ | 58.3 | 43.7 | 61.1 | 62.1 | 54.7 | 63.5 | 57.8 | 49.9 | 58.7 | 51.5 | 41.1 | 52.3 |
| 0,5 bis 2,5 Mio. | Median | 2.8 | 6.1 | 2.1 | 1.5 | 4.3 | 1.0 | 3.8 | 7.1 | 3.3 | 8.7 | 10.5 | 8.6 |
| | NPQ | 42.2 | 33.2 | 44.3 | 45.8 | 38.5 | 47.4 | 41.9 | 33.6 | 43.0 | 33.7 | 28.5 | 34.1 |
| 2,5 bis 5 Mio. | Median | 3.8 | 5.3 | 3.5 | 4.9 | 6.4 | 4.4 | 7.6 | 7.5 | 7.7 | 12.4 | 13.7 | 12.3 |
| | NPQ | 31.2 | 24.3 | 32.5 | 29.4 | 22.8 | 30.7 | 23.9 | 22.3 | 24.1 | 17.4 | 15.0 | 17.6 |
| 5 bis 12,5 Mio. | Median | 3.7 | 4.1 | 3.7 | 4.9 | 5.4 | 4.9 | 8.1 | 9.0 | 8.0 | 12.4 | 13.4 | 12.4 |
| | NPQ | 27.4 | 27.0 | 27.4 | 25.8 | 20.9 | 26.6 | 18.4 | 17.9 | 18.4 | 11.9 | 9.3 | 12.2 |
| 12,5 bis 50 Mio. | Median | 5.3 | 5.7 | 5.2 | 6.8 | 8.0 | 6.7 | 10.1 | 10.9 | 9.9 | 12.5 | 11.9 | 12.6 |
| | NPQ | 21.3 | 16.7 | 22.0 | 17.2 | 16.2 | 17.3 | 11.8 | 4.0 | 12.6 | 8.4 | 8.7 | 8.4 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 12.3 | 15.7 | 12.0 | 14.6 | 19.5 | 14.2 | 15.7 | 20.1 | 15.3 | 17.5 | 20.8 | 17.2 |
| Mittelstand | NPQ | 29.9 | 22.3 | 30.6 | 25.8 | 18.4 | 26.5 | 24.8 | 18.7 | 25.4 | 18.6 | 13.1 | 19.1 |
| über 50 Mio. | Median | 16.8 | 16.2 | 16.9 | 17.4 | 21.7 | 17.0 | 16.3 | 15.6 | 16.4 | 16.5 | 19.6 | 16.2 |
| Großunternehmen | NPQ | 4.5 | 0.0 | 4.9 | 4.7 | 0.0 | 5.0 | 5.4 | 0.0 | 5.8 | 4.0 | 0.0 | 4.3 |
| 0 bis 1 Mio. | Median | 6.7 | 13.0 | 6.1 | 10.6 | 19.3 | 9.9 | 12.0 | 21.8 | 11.3 | 15.9 | 23.1 | 15.3 |
| Kleinunternehmen | NPQ | 42.4 | 34.2 | 43.0 | 37.7 | 28.5 | 38.4 | 36.4 | 28.7 | 37.0 | 30.6 | 22.9 | 31.1 |
| 1 bis 50 Mio. | Median | 15.5 | 17.1 | 15.3 | 16.7 | 19.6 | 16.5 | 17.4 | 19.4 | 17.2 | 18.1 | 20.4 | 17.9 |
| Mittelunternehmen | NPQ | 17.5 | 12.8 | 17.9 | 15.2 | 10.9 | 15.6 | 15.1 | 11.6 | 15.4 | 12.3 | 9.1 | 12.6 |
| 0 bis 0,25 Mio. | Median | 0.2 | 8.1 | 0.0 | 6.0 | 20.5 | 4.7 | 8.1 | 22.0 | 7.3 | 15.9 | 23.9 | 14.9 |
| | NPQ | 50.0 | 44.2 | 50.4 | 44.5 | 34.5 | 45.4 | 42.5 | 36.0 | 43.0 | 35.3 | 31.0 | 35.7 |
| 0,25 bis 0,5 Mio. | Median | 3.7 | 12.2 | 2.9 | 7.7 | 15.8 | 7.0 | 9.7 | 23.0 | 8.6 | 14.3 | 25.6 | 13.7 |
| | NPQ | 46.1 | 36.4 | 46.9 | 42.0 | 30.9 | 42.9 | 39.9 | 29.1 | 40.8 | 32.2 | 20.9 | 33.1 |
| 0,5 bis 2,5 Mio. | Median | 13.3 | 15.4 | 12.9 | 15.4 | 20.6 | 14.9 | 16.1 | 21.0 | 15.7 | 17.4 | 22.6 | 17.1 |
| | NPQ | 29.2 | 23.5 | 29.7 | 25.7 | 19.4 | 26.3 | 25.3 | 20.4 | 25.7 | 22.2 | 15.7 | 22.7 |
| 2,5 bis 5 Mio. | Median | 16.0 | 17.9 | 15.7 | 17.3 | 18.8 | 17.1 | 18.4 | 18.8 | 18.3 | 18.8 | 19.8 | 18.7 |
| | NPQ | 13.3 | 7.7 | 13.8 | 11.1 | 7.9 | 11.4 | 11.5 | 7.8 | 11.9 | 9.0 | 9.7 | 9.0 |
| 5 bis 12,5 Mio. | Median | 15.8 | 17.8 | 15.7 | 17.2 | 18.5 | 17.0 | 18.4 | 20.5 | 18.0 | 18.9 | 22.1 | 18.5 |
| | NPQ | 9.2 | 5.9 | 9.6 | 7.9 | 5.4 | 8.2 | 7.1 | 6.4 | 7.1 | 6.8 | 4.5 | 7.0 |
| 12,5 bis 50 Mio. | Median | 15.0 | 16.3 | 15.0 | 14.7 | 14.4 | 14.7 | 15.0 | 14.4 | 15.2 | 16.2 | 16.3 | 16.2 |
| | NPQ | 6.2 | 3.5 | 6.5 | 5.8 | 4.4 | 5.9 | 5.4 | 4.7 | 5.5 | 4.4 | 5.6 | 4.3 |

Eigenkapitalquote Dienstleistung (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 1.2 | 6.8 | 0.2 | 1.1 | 6.8 | 0.1 | 1.3 | 7.0 | 0.5 | 9.9 | 14.6 | 9.4 |
| Mittelstand | NPQ | 48.3 | 39.2 | 49.8 | 48.5 | 39.5 | 50.0 | 48.6 | 41.1 | 49.5 | 38.3 | 31.2 | 39.0 |
| über 50 Mio. | Median | 23.8 | 33.2 | 22.9 | 25.1 | 30.0 | 24.3 | 29.8 | 26.8 | 30.3 | 30.4 | 33.7 | 29.2 |
| Großunternehmen | NPQ | 6.8 | 4.8 | 7.1 | 7.1 | 11.3 | 6.6 | 6.3 | 6.0 | 6.3 | 5.7 | 2.3 | 6.0 |
| 0 bis 1 Mio. | Median | 0.0 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.3 | 6.5 | 1.8 |
| Kleinunternehmen | NPQ | 59.8 | 49.2 | 61.6 | 60.3 | 51.4 | 61.8 | 57.4 | 51.1 | 58.1 | 47.7 | 42.1 | 48.3 |
| 1 bis 50 Mio. | Median | 8.9 | 18.9 | 8.0 | 9.0 | 18.8 | 7.8 | 12.0 | 17.7 | 11.2 | 17.9 | 24.5 | 17.4 |
| Mittelunternehmen | NPQ | 31.4 | 21.2 | 32.9 | 32.1 | 21.4 | 33.8 | 31.1 | 23.8 | 32.1 | 23.5 | 16.8 | 24.2 |
| 0 bis 0,25 Mio. | Median | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.9 | 4.6 | 0.4 |
| | NPQ | 61.9 | 51.3 | 64.1 | 62.3 | 56.7 | 63.3 | 59.8 | 52.8 | 60.6 | 49.3 | 43.8 | 49.8 |
| 0,25 bis 0,5 Mio. | Median | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.4 | 0.0 |
| | NPQ | 62.5 | 52.2 | 64.3 | 62.8 | 52.3 | 64.6 | 60.0 | 54.3 | 60.7 | 51.1 | 45.8 | 51.7 |
| 0,5 bis 2,5 Mio. | Median | 1.3 | 6.1 | 0.5 | 0.6 | 7.2 | 0.0 | 3.3 | 8.3 | 2.7 | 10.0 | 14.5 | 9.5 |
| | NPQ | 47.9 | 37.6 | 49.4 | 49.1 | 37.6 | 50.8 | 45.4 | 38.2 | 46.3 | 36.7 | 30.1 | 37.3 |
| 2,5 bis 5 Mio. | Median | 8.4 | 18.6 | 7.7 | 8.9 | 19.2 | 7.6 | 12.4 | 18.0 | 11.4 | 18.4 | 24.9 | 17.8 |
| | NPQ | 30.1 | 16.4 | 32.0 | 30.3 | 18.4 | 32.3 | 28.5 | 19.8 | 29.7 | 21.6 | 15.5 | 22.3 |
| 5 bis 12,5 Mio. | Median | 16.5 | 27.6 | 15.2 | 16.2 | 32.3 | 14.0 | 18.9 | 27.6 | 17.5 | 23.6 | 32.6 | 22.8 |
| | NPQ | 20.2 | 13.4 | 21.3 | 20.8 | 11.4 | 22.3 | 20.0 | 16.8 | 20.5 | 14.3 | 10.4 | 14.9 |
| 12,5 bis 50 Mio. | Median | 23.2 | 42.5 | 21.7 | 23.7 | 37.4 | 21.9 | 27.1 | 29.0 | 26.9 | 29.0 | 37.1 | 28.0 |
| | NPQ | 12.6 | 7.7 | 13.3 | 12.3 | 5.7 | 13.3 | 11.5 | 13.8 | 11.2 | 8.2 | 3.5 | 8.7 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 17.0 | 21.2 | 16.6 | 20.1 | 23.1 | 19.8 | 21.4 | 24.3 | 21.1 | 25.3 | 28.1 | 25.0 |
| Mittelstand | NPQ | 30.7 | 25.2 | 31.2 | 27.5 | 22.9 | 28.0 | 26.0 | 20.9 | 26.5 | 20.8 | 18.1 | 21.0 |
| über 50 Mio. | Median | 31.3 | 28.6 | 31.6 | 32.1 | 35.4 | 31.7 | 33.2 | 33.4 | 33.1 | 35.0 | 36.2 | 34.7 |
| Großunternehmen | NPQ | 7.6 | 7.7 | 7.6 | 7.7 | 8.0 | 7.7 | 7.2 | 9.0 | 6.9 | 6.7 | 6.8 | 6.7 |
| 0 bis 1 Mio. | Median | 13.4 | 16.9 | 13.0 | 16.8 | 18.8 | 16.6 | 18.4 | 20.2 | 18.2 | 22.4 | 22.3 | 22.4 |
| Kleinunternehmen | NPQ | 35.9 | 31.1 | 36.4 | 32.3 | 28.2 | 32.7 | 30.5 | 26.0 | 30.9 | 25.4 | 23.4 | 25.6 |
| 1 bis 50 Mio. | Median | 21.8 | 25.9 | 21.3 | 24.4 | 28.0 | 24.0 | 25.0 | 29.1 | 24.7 | 27.7 | 32.0 | 27.3 |
| Mittelunternehmen | NPQ | 20.6 | 16.7 | 21.1 | 18.9 | 15.5 | 19.3 | 18.0 | 14.1 | 18.5 | 14.7 | 13.0 | 14.9 |
| 0 bis 0,25 Mio. | Median | 15.9 | 20.1 | 15.6 | 20.1 | 20.0 | 20.2 | 21.3 | 22.0 | 21.2 | 26.5 | 24.6 | 26.6 |
| | NPQ | 35.1 | 30.3 | 35.5 | 31.2 | 28.2 | 31.4 | 30.0 | 26.0 | 30.3 | 24.5 | 22.0 | 24.7 |
| 0,25 bis 0,5 Mio. | Median | 9.4 | 13.1 | 9.0 | 13.5 | 16.0 | 13.4 | 15.4 | 17.9 | 15.2 | 19.8 | 20.7 | 19.8 |
| | NPQ | 39.3 | 34.2 | 39.8 | 34.9 | 30.3 | 35.3 | 32.4 | 27.2 | 32.9 | 26.4 | 25.5 | 26.5 |
| 0,5 bis 2,5 Mio. | Median | 15.8 | 18.8 | 15.4 | 18.3 | 21.1 | 18.1 | 19.6 | 21.6 | 19.3 | 22.1 | 23.9 | 21.9 |
| | NPQ | 30.2 | 25.3 | 30.7 | 27.8 | 23.7 | 28.2 | 26.2 | 21.8 | 26.6 | 22.4 | 21.4 | 22.5 |
| 2,5 bis 5 Mio. | Median | 22.0 | 26.1 | 21.6 | 24.7 | 28.0 | 24.4 | 25.3 | 28.9 | 24.9 | 28.3 | 33.6 | 27.7 |
| | NPQ | 18.4 | 14.8 | 18.9 | 17.2 | 12.8 | 17.7 | 16.4 | 11.8 | 16.9 | 14.5 | 10.9 | 14.9 |
| 5 bis 12,5 Mio. | Median | 26.1 | 30.8 | 25.7 | 28.1 | 34.6 | 27.2 | 29.4 | 35.6 | 28.5 | 30.5 | 34.3 | 30.2 |
| | NPQ | 13.0 | 11.7 | 13.2 | 12.2 | 8.7 | 12.7 | 11.7 | 8.4 | 12.2 | 10.1 | 7.7 | 10.4 |
| 12,5 bis 50 Mio. | Median | 30.3 | 39.1 | 29.2 | 31.1 | 37.0 | 30.1 | 32.1 | 39.4 | 31.2 | 32.6 | 40.1 | 31.6 |
| | NPQ | 8.9 | 8.2 | 9.0 | 8.6 | 8.2 | 8.7 | 7.9 | 7.6 | 7.9 | 7.3 | 5.8 | 7.5 |

Eigenkapitalquote Handel (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 4.1 | 3.1 | 4.3 | 3.1 | 2.2 | 3.2 | 4.6 | 5.3 | 4.5 | 10.2 | 10.8 | 10.1 |
| Mittelstand | NPQ | 42.3 | 42.2 | 42.4 | 44.6 | 45.3 | 44.5 | 43.6 | 40.4 | 43.9 | 35.4 | 30.9 | 35.7 |
| über 50 Mio. | Median | 18.0 | 14.5 | 18.2 | 16.9 | 12.0 | 17.0 | 20.1 | 15.4 | 20.3 | 24.1 | 17.3 | 24.3 |
| Großunternehmen | NPQ | 7.5 | 12.9 | 7.3 | 9.4 | 22.2 | 8.8 | 9.7 | 24.2 | 8.8 | 6.2 | 10.3 | 6.0 |
| 0 bis 1 Mio. | Median | 0.0 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.0 | 0.0 | 7.4 | 0.0 |
| Kleinunternehmen | NPQ | 56.7 | 49.1 | 58.3 | 60.2 | 55.3 | 61.1 | 56.5 | 49.9 | 57.2 | 50.0 | 41.5 | 50.7 |
| 1 bis 50 Mio. | Median | 7.1 | 4.4 | 7.6 | 6.4 | 3.8 | 6.9 | 9.6 | 7.2 | 9.8 | 14.1 | 11.8 | 14.4 |
| Mittelunternehmen | NPQ | 33.3 | 36.3 | 32.9 | 35.0 | 38.3 | 34.6 | 32.3 | 32.4 | 32.3 | 25.3 | 24.3 | 25.4 |
| 0 bis 0,25 Mio. | Median | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.3 | 0.0 |
| | NPQ | 64.0 | 57.8 | 65.7 | 65.7 | 60.3 | 66.8 | 62.6 | 56.1 | 63.2 | 57.5 | 49.4 | 58.2 |
| 0,25 bis 0,5 Mio. | Median | 0.0 | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 0.0 | 0.0 | 9.5 | 0.0 |
| | NPQ | 58.0 | 49.0 | 60.1 | 61.1 | 56.1 | 62.0 | 57.9 | 49.8 | 58.7 | 51.8 | 40.4 | 52.7 |
| 0,5 bis 2,5 Mio. | Median | 1.3 | 2.9 | 0.9 | 0.0 | 0.8 | 0.0 | 2.4 | 3.9 | 2.0 | 7.4 | 8.5 | 7.3 |
| | NPQ | 48.1 | 43.6 | 48.9 | 51.5 | 48.8 | 52.0 | 47.0 | 43.0 | 47.4 | 40.0 | 34.9 | 40.4 |
| 2,5 bis 5 Mio. | Median | 6.8 | 3.8 | 7.4 | 6.1 | 4.4 | 6.5 | 10.1 | 8.8 | 10.3 | 14.2 | 12.1 | 14.5 |
| | NPQ | 32.5 | 36.8 | 31.8 | 33.7 | 35.6 | 33.4 | 30.3 | 29.9 | 30.3 | 24.1 | 22.9 | 24.2 |
| 5 bis 12,5 Mio. | Median | 9.7 | 7.1 | 10.0 | 9.0 | 4.9 | 9.8 | 12.5 | 8.1 | 13.0 | 17.3 | 13.4 | 17.6 |
| | NPQ | 23.0 | 21.0 | 23.2 | 25.4 | 30.5 | 24.7 | 21.4 | 25.6 | 21.0 | 16.3 | 17.2 | 16.2 |
| 12,5 bis 50 Mio. | Median | 12.7 | 5.6 | 13.0 | 12.3 | 5.7 | 12.9 | 16.0 | 10.0 | 16.6 | 20.2 | 14.1 | 20.7 |
| | NPQ | 16.6 | 28.0 | 16.0 | 17.6 | 25.4 | 17.0 | 13.9 | 16.8 | 13.7 | 9.2 | 14.9 | 8.7 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 16.9 | 17.8 | 16.8 | 19.8 | 20.6 | 19.7 | 21.3 | 21.3 | 21.4 | 24.3 | 22.0 | 24.4 |
| Mittelstand | NPQ | 28.6 | 21.7 | 29.1 | 25.7 | 20.9 | 26.0 | 24.1 | 20.2 | 24.5 | 17.9 | 15.9 | 18.0 |
| über 50 Mio. | Median | 26.8 | 21.7 | 27.2 | 28.7 | 23.4 | 29.1 | 29.2 | 18.7 | 30.0 | 29.8 | 25.7 | 30.2 |
| Großunternehmen | NPQ | 4.9 | 8.0 | 4.7 | 4.7 | 3.3 | 4.7 | 4.6 | 2.4 | 4.7 | 4.0 | 1.3 | 4.1 |
| 0 bis 1 Mio. | Median | 7.6 | 15.5 | 6.8 | 10.7 | 16.3 | 10.2 | 13.7 | 18.7 | 13.2 | 16.3 | 22.4 | 15.8 |
| Kleinunternehmen | NPQ | 43.1 | 31.6 | 44.0 | 40.3 | 32.3 | 40.9 | 37.8 | 31.8 | 38.3 | 33.7 | 24.6 | 34.3 |
| 1 bis 50 Mio. | Median | 20.1 | 18.6 | 20.3 | 22.9 | 22.0 | 22.9 | 23.9 | 21.9 | 24.1 | 25.7 | 21.9 | 26.0 |
| Mittelunternehmen | NPQ | 20.3 | 16.3 | 20.7 | 18.2 | 15.1 | 18.4 | 17.2 | 14.7 | 17.4 | 13.3 | 13.6 | 13.3 |
| 0 bis 0,25 Mio. | Median | 0.0 | 13.3 | 0.0 | 5.1 | 12.4 | 4.3 | 8.8 | 15.4 | 8.1 | 13.9 | 18.5 | 13.8 |
| | NPQ | 50.3 | 36.8 | 51.3 | 46.9 | 41.8 | 47.3 | 44.1 | 37.9 | 44.5 | 37.3 | 28.1 | 37.9 |
| 0,25 bis 0,5 Mio. | Median | 4.6 | 14.8 | 3.7 | 9.3 | 16.8 | 8.6 | 13.0 | 18.9 | 12.3 | 14.7 | 28.2 | 13.7 |
| | NPQ | 46.5 | 34.7 | 47.4 | 42.6 | 33.7 | 43.3 | 39.1 | 30.9 | 39.7 | 36.3 | 20.7 | 37.5 |
| 0,5 bis 2,5 Mio. | Median | 13.7 | 16.6 | 13.4 | 15.7 | 19.1 | 15.4 | 17.6 | 20.6 | 17.4 | 19.7 | 19.0 | 19.7 |
| | NPQ | 33.4 | 25.4 | 34.1 | 31.1 | 24.4 | 31.6 | 29.5 | 24.8 | 29.9 | 25.5 | 25.6 | 25.5 |
| 2,5 bis 5 Mio. | Median | 20.0 | 18.1 | 20.2 | 22.5 | 21.0 | 22.7 | 24.2 | 21.7 | 24.4 | 24.8 | 20.4 | 25.3 |
| | NPQ | 19.6 | 15.0 | 20.1 | 18.2 | 15.6 | 18.4 | 16.6 | 13.6 | 16.8 | 15.9 | 17.1 | 15.8 |
| 5 bis 12,5 Mio. | Median | 23.5 | 23.7 | 23.4 | 26.4 | 24.7 | 26.5 | 26.4 | 22.3 | 26.7 | 27.3 | 24.2 | 27.5 |
| | NPQ | 12.2 | 7.9 | 12.5 | 11.0 | 8.6 | 11.2 | 10.9 | 9.4 | 11.1 | 8.6 | 5.1 | 8.9 |
| 12,5 bis 50 Mio. | Median | 26.1 | 17.5 | 26.5 | 27.6 | 23.1 | 28.0 | 28.8 | 22.8 | 29.2 | 29.1 | 22.2 | 29.4 |
| | NPQ | 7.1 | 10.7 | 6.8 | 5.9 | 6.7 | 5.9 | 5.7 | 7.1 | 5.6 | 4.4 | 4.8 | 4.4 |

Eigenkapitalquote Verarbeitendes Gewerbe (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 5.4 | 8.1 | 5.0 | 5.6 | 8.7 | 5.1 | 8.6 | 14.7 | 7.8 | 16.0 | 23.1 | 15.4 |
| Mittelstand | NPQ | 41.8 | 34.8 | 42.7 | 41.8 | 35.5 | 42.6 | 39.2 | 29.7 | 40.1 | 29.3 | 19.3 | 30.2 |
| über 50 Mio. | Median | 25.6 | 23.2 | 25.8 | 25.6 | 23.7 | 25.9 | 27.0 | 23.7 | 27.4 | 29.9 | 28.0 | 29.9 |
| Großunternehmen | NPQ | 4.9 | 0.0 | 5.1 | 5.2 | 6.9 | 5.2 | 5.6 | 14.6 | 5.2 | 4.0 | 3.8 | 3.8 |
| 0 bis 1 Mio. | Median | 0.0 | 6.8 | 0.0 | 0.0 | 2.7 | 0.0 | 0.0 | 8.9 | 0.0 | 1.9 | 13.8 | 0.4 |
| Kleinunternehmen | NPQ | 57.2 | 39.5 | 60.2 | 59.5 | 46.3 | 61.5 | 55.2 | 41.1 | 56.6 | 48.4 | 33.0 | 49.8 |
| 1 bis 50 Mio. | Median | 10.0 | 9.0 | 10.1 | 11.5 | 12.8 | 11.4 | 15.7 | 18.3 | 15.5 | 21.4 | 25.5 | 21.0 |
| Mittelunternehmen | NPQ | 30.3 | 28.9 | 30.5 | 29.1 | 25.0 | 29.6 | 25.0 | 18.7 | 25.5 | 17.7 | 11.9 | 18.2 |
| 0 bis 0,25 Mio. | Median | 0.0 | 2.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 8.6 | 0.0 | 0.0 | 23.0 | 0.0 |
| | NPQ | 64.2 | 45.4 | 68.3 | 68.0 | 52.8 | 70.0 | 61.8 | 46.9 | 63.2 | 55.1 | 33.1 | 56.8 |
| 0,25 bis 0,5 Mio. | Median | 0.0 | 7.6 | 0.0 | 0.0 | 1.9 | 0.0 | 0.0 | 4.9 | 0.0 | 0.0 | 12.0 | 0.0 |
| | NPQ | 60.2 | 39.7 | 63.6 | 61.7 | 46.9 | 64.0 | 58.2 | 45.7 | 59.5 | 51.8 | 37.5 | 53.0 |
| 0,5 bis 2,5 Mio. | Median | 2.7 | 8.4 | 1.6 | 1.5 | 7.5 | 0.5 | 5.7 | 12.7 | 4.9 | 11.5 | 18.9 | 10.7 |
| | NPQ | 46.3 | 34.1 | 48.0 | 47.8 | 37.1 | 49.4 | 42.2 | 30.5 | 43.4 | 34.9 | 24.3 | 36.0 |
| 2,5 bis 5 Mio. | Median | 8.4 | 7.9 | 8.5 | 10.8 | 14.0 | 10.3 | 15.4 | 18.5 | 14.8 | 20.4 | 27.4 | 19.5 |
| | NPQ | 31.2 | 25.4 | 31.8 | 29.4 | 22.0 | 30.3 | 24.0 | 13.2 | 25.3 | 16.9 | 9.1 | 17.6 |
| 5 bis 12,5 Mio. | Median | 13.3 | 8.0 | 13.8 | 15.3 | 13.4 | 15.3 | 19.4 | 21.8 | 19.1 | 24.8 | 28.4 | 24.3 |
| | NPQ | 22.9 | 30.5 | 22.3 | 20.0 | 21.8 | 19.9 | 17.0 | 13.8 | 17.3 | 11.1 | 5.6 | 11.5 |
| 12,5 bis 50 Mio. | Median | 19.1 | 20.6 | 19.0 | 21.1 | 22.9 | 20.9 | 24.9 | 24.8 | 24.9 | 27.6 | 30.0 | 27.3 |
| | NPQ | 12.1 | 14.0 | 12.0 | 11.0 | 9.2 | 11.1 | 8.4 | 7.6 | 8.5 | 5.8 | 6.3 | 6.0 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 23.1 | 30.2 | 22.4 | 26.1 | 31.3 | 25.5 | 27.6 | 32.9 | 27.0 | 30.2 | 33.9 | 29.9 |
| Mittelstand | NPQ | 22.5 | 13.0 | 23.4 | 19.9 | 13.2 | 20.5 | 18.5 | 12.0 | 19.1 | 13.2 | 9.9 | 13.5 |
| über 50 Mio. | Median | 33.8 | 28.3 | 34.0 | 35.7 | 32.3 | 35.8 | 36.3 | 33.2 | 36.5 | 36.4 | 40.1 | 36.3 |
| Großunternehmen | NPQ | 4.8 | 5.6 | 4.7 | 4.1 | 3.6 | 4.1 | 4.1 | 4.0 | 4.1 | 4.4 | 1.1 | 4.5 |
| 0 bis 1 Mio. | Median | 9.0 | 22.6 | 7.8 | 12.7 | 21.0 | 11.9 | 14.8 | 23.5 | 14.1 | 19.8 | 24.2 | 19.3 |
| Kleinunternehmen | NPQ | 41.4 | 24.3 | 42.8 | 37.6 | 25.2 | 38.7 | 35.8 | 24.4 | 36.8 | 29.2 | 23.9 | 29.7 |
| 1 bis 50 Mio. | Median | 27.3 | 32.3 | 26.8 | 29.8 | 34.7 | 29.3 | 30.9 | 35.4 | 30.5 | 31.7 | 35.6 | 31.3 |
| Mittelunternehmen | NPQ | 13.7 | 8.2 | 14.2 | 12.5 | 8.6 | 12.9 | 11.8 | 7.4 | 12.2 | 9.7 | 6.8 | 9.9 |
| 0 bis 0,25 Mio. | Median | 4.2 | 22.8 | 2.6 | 9.8 | 16.8 | 8.8 | 13.5 | 21.0 | 13.1 | 22.8 | 27.1 | 22.1 |
| | NPQ | 46.7 | 26.9 | 48.3 | 42.8 | 32.7 | 43.8 | 40.0 | 33.5 | 40.5 | 30.8 | 23.1 | 31.4 |
| 0,25 bis 0,5 Mio. | Median | 5.5 | 19.5 | 3.8 | 9.1 | 21.0 | 7.9 | 12.3 | 21.5 | 11.6 | 18.7 | 26.2 | 18.4 |
| | NPQ | 45.2 | 26.5 | 46.7 | 41.8 | 25.1 | 43.0 | 39.7 | 26.5 | 40.8 | 31.5 | 25.7 | 31.9 |
| 0,5 bis 2,5 Mio. | Median | 17.8 | 26.8 | 17.0 | 20.8 | 27.8 | 20.0 | 21.8 | 29.8 | 21.0 | 23.2 | 27.4 | 22.8 |
| | NPQ | 28.3 | 16.6 | 29.5 | 25.4 | 15.2 | 26.4 | 24.3 | 13.1 | 25.3 | 20.7 | 16.0 | 21.2 |
| 2,5 bis 5 Mio. | Median | 26.9 | 32.3 | 26.3 | 29.3 | 36.3 | 28.6 | 30.5 | 34.9 | 30.0 | 30.2 | 34.5 | 29.8 |
| | NPQ | 12.9 | 7.0 | 13.5 | 12.6 | 10.0 | 12.9 | 11.0 | 7.2 | 11.4 | 11.1 | 6.9 | 11.6 |
| 5 bis 12,5 Mio. | Median | 30.1 | 35.9 | 29.5 | 32.5 | 38.9 | 31.8 | 34.0 | 38.9 | 33.5 | 33.8 | 42.2 | 32.8 |
| | NPQ | 8.4 | 4.2 | 8.8 | 7.8 | 5.2 | 8.0 | 7.5 | 6.5 | 7.6 | 6.8 | 4.6 | 7.0 |
| 12,5 bis 50 Mio. | Median | 33.0 | 35.3 | 32.9 | 35.5 | 36.6 | 35.5 | 36.2 | 37.6 | 36.1 | 36.4 | 35.7 | 36.5 |
| | NPQ | 5.6 | 3.5 | 5.7 | 5.0 | 5.4 | 4.9 | 5.2 | 5.8 | 5.1 | 4.1 | 3.6 | 4.2 |

Umsatzrentabilität gesamt (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 3.4 | 1.8 | 3.6 | 3.9 | 1.9 | 4.2 | 5.1 | 2.7 | 5.4 | 6.2 | 3.8 | 6.4 |
| Mittelstand | NPQ | 27.8 | 38.0 | 26.1 | 25.6 | 37.0 | 23.7 | 24.2 | 33.2 | 23.2 | 20.1 | 27.8 | 19.4 |
| über 50 Mio. | Median | 0.9 | -0.4 | 0.9 | 1.0 | -0.2 | 1.0 | 1.1 | 0.3 | 1.2 | 1.9 | 1.2 | 1.9 |
| Großunternehmen | NPQ | 36.0 | 56.6 | 34.5 | 34.5 | 51.3 | 33.4 | 32.7 | 48.1 | 31.5 | 26.1 | 35.8 | 25.6 |
| 0 bis 1 Mio. | Median | 5.3 | 2.6 | 5.8 | 6.4 | 3.1 | 7.1 | 8.0 | 4.4 | 8.4 | 9.9 | 6.5 | 10.2 |
| Kleinunternehmen | NPQ | 28.5 | 37.9 | 26.7 | 25.7 | 37.5 | 23.6 | 24.2 | 33.4 | 23.2 | 20.6 | 27.8 | 20.1 |
| 1 bis 50 Mio. | Median | 2.5 | 1.3 | 2.6 | 2.7 | 1.4 | 2.9 | 3.1 | 1.8 | 3.2 | 4.0 | 2.5 | 4.2 |
| Mittelunternehmen | NPQ | 27.2 | 38.2 | 25.6 | 25.5 | 36.4 | 23.9 | 24.3 | 32.9 | 23.3 | 19.5 | 27.8 | 18.8 |
| 0 bis 0,25 Mio. | Median | 6.3 | 1.5 | 7.5 | 8.7 | 1.8 | 9.9 | 11.2 | 4.4 | 11.8 | 13.9 | 8.7 | 14.3 |
| | NPQ | 35.7 | 46.5 | 33.4 | 32.3 | 46.6 | 29.8 | 29.2 | 40.5 | 28.2 | 27.1 | 33.7 | 26.5 |
| 0,25 bis 0,5 Mio. | Median | 5.8 | 3.0 | 6.4 | 7.0 | 3.4 | 7.6 | 8.4 | 4.8 | 8.9 | 10.7 | 7.1 | 11.0 |
| | NPQ | 27.6 | 36.7 | 25.8 | 24.2 | 36.7 | 22.0 | 21.6 | 30.5 | 20.7 | 18.3 | 25.1 | 17.8 |
| 0,5 bis 2,5 Mio. | Median | 3.9 | 2.4 | 4.2 | 4.5 | 2.6 | 4.9 | 5.1 | 3.2 | 5.4 | 6.5 | 4.3 | 6.7 |
| | NPQ | 25.4 | 34.0 | 23.8 | 23.1 | 33.7 | 21.2 | 21.8 | 30.1 | 20.8 | 17.3 | 25.7 | 16.5 |
| 2,5 bis 5 Mio. | Median | 2.4 | 1.1 | 2.6 | 2.7 | 1.4 | 2.9 | 2.8 | 1.7 | 3.0 | 3.9 | 2.5 | 4.0 |
| | NPQ | 27.0 | 38.5 | 25.3 | 25.7 | 35.8 | 24.0 | 24.3 | 31.8 | 23.3 | 19.6 | 27.2 | 18.8 |
| 5 bis 12,5 Mio. | Median | 1.8 | 0.6 | 1.9 | 1.9 | 0.8 | 2.0 | 2.1 | 1.1 | 2.2 | 2.9 | 1.7 | 3.1 |
| | NPQ | 29.0 | 43.5 | 27.1 | 27.5 | 39.2 | 25.9 | 26.7 | 36.8 | 25.5 | 21.5 | 29.0 | 20.7 |
| 12,5 bis 50 Mio. | Median | 1.4 | 0.0 | 1.5 | 1.4 | 0.6 | 1.5 | 1.6 | 0.7 | 1.6 | 2.3 | 1.4 | 2.4 |
| | NPQ | 31.2 | 51.1 | 29.6 | 29.7 | 43.9 | 28.4 | 28.6 | 40.7 | 27.4 | 23.2 | 32.2 | 22.4 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 7.9 | 5.1 | 8.2 | 7.9 | 5.5 | 8.2 | 8.5 | 6.0 | 8.8 | 7.4 | 5.2 | 7.6 |
| Mittelstand | NPQ | 16.6 | 22.7 | 16.1 | 17.3 | 22.5 | 16.8 | 16.3 | 21.4 | 15.8 | 17.5 | 23.2 | 17.0 |
| über 50 Mio. | Median | 2.1 | 1.6 | 2.1 | 1.9 | 1.4 | 1.9 | 2.0 | 1.4 | 2.0 | 2.1 | 2.1 | 2.1 |
| Großunternehmen | NPQ | 23.7 | 30.2 | 23.2 | 24.9 | 29.1 | 24.6 | 23.9 | 31.7 | 23.3 | 23.2 | 24.8 | 23.1 |
| 0 bis 1 Mio. | Median | 13.1 | 8.9 | 13.4 | 13.9 | 9.8 | 14.2 | 14.9 | 11.1 | 15.2 | 14.7 | 11.2 | 15.0 |
| Kleinunternehmen | NPQ | 17.9 | 23.9 | 17.4 | 18.2 | 23.4 | 17.7 | 17.5 | 22.4 | 17.1 | 19.3 | 25.1 | 18.9 |
| 1 bis 50 Mio. | Median | 5.0 | 3.6 | 5.2 | 5.0 | 3.8 | 5.1 | 5.4 | 4.1 | 5.5 | 5.1 | 3.9 | 5.2 |
| Mittelunternehmen | NPQ | 15.2 | 21.6 | 14.6 | 16.5 | 21.8 | 15.9 | 15.1 | 20.6 | 14.5 | 16.0 | 22.0 | 15.4 |
| 0 bis 0,25 Mio. | Median | 19.3 | 14.0 | 19.7 | 20.8 | 15.5 | 21.2 | 21.8 | 16.3 | 22.2 | 21.6 | 15.0 | 22.0 |
| | NPQ | 24.1 | 29.7 | 23.7 | 23.7 | 29.5 | 23.2 | 23.0 | 27.8 | 22.7 | 23.8 | 31.6 | 23.3 |
| 0,25 bis 0,5 Mio. | Median | 13.8 | 9.7 | 14.1 | 14.6 | 10.9 | 14.9 | 15.8 | 11.9 | 16.1 | 15.2 | 12.7 | 15.5 |
| | NPQ | 15.2 | 20.1 | 14.8 | 15.9 | 21.3 | 15.5 | 15.2 | 20.6 | 14.8 | 18.3 | 23.8 | 17.9 |
| 0,5 bis 2,5 Mio. | Median | 8.2 | 5.5 | 8.4 | 8.5 | 6.1 | 8.7 | 9.0 | 6.9 | 9.2 | 9.1 | 6.8 | 9.3 |
| | NPQ | 13.8 | 21.1 | 13.1 | 14.5 | 20.0 | 14.0 | 13.5 | 19.4 | 13.0 | 14.9 | 22.2 | 14.3 |
| 2,5 bis 5 Mio. | Median | 4.9 | 3.5 | 5.1 | 4.8 | 3.7 | 4.9 | 5.3 | 4.0 | 5.4 | 5.2 | 4.0 | 5.3 |
| | NPQ | 14.9 | 20.9 | 14.2 | 16.1 | 22.0 | 15.5 | 14.5 | 19.9 | 14.0 | 15.1 | 20.4 | 14.6 |
| 5 bis 12,5 Mio. | Median | 3.7 | 2.7 | 3.8 | 3.7 | 3.0 | 3.7 | 3.9 | 3.1 | 4.0 | 3.9 | 3.1 | 4.0 |
| | NPQ | 16.4 | 22.5 | 15.7 | 17.8 | 21.8 | 17.4 | 16.4 | 21.0 | 15.8 | 16.6 | 21.9 | 16.1 |
| 12,5 bis 50 Mio. | Median | 2.9 | 2.2 | 2.9 | 2.6 | 2.2 | 2.7 | 2.8 | 2.4 | 2.9 | 2.9 | 2.7 | 2.9 |
| | NPQ | 18.6 | 24.6 | 18.0 | 20.3 | 25.0 | 19.9 | 18.5 | 23.2 | 18.1 | 18.9 | 21.1 | 18.7 |

Umsatzrentabilität Bauwirtschaft (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 4.0 | 2.9 | 4.2 | 4.3 | 2.2 | 4.7 | 5.7 | 3.5 | 6.0 | 6.3 | 4.1 | 6.6 |
| Mittelstand | NPQ | 26.0 | 30.8 | 25.0 | 24.9 | 35.3 | 22.8 | 22.2 | 29.5 | 21.4 | 19.7 | 25.3 | 19.3 |
| über 50 Mio. | Median | 0.3 | -0.3 | 0.4 | 0.9 | 1.1 | 0.8 | 0.5 | -0.5 | 0.5 | 1.8 | 2.6 | 1.7 |
| Großunternehmen | NPQ | 44.6 | 53.6 | 43.2 | 38.7 | 36.0 | 39.1 | 41.2 | 50.0 | 40.1 | 32.0 | 33.3 | 32.5 |
| 0 bis 1 Mio. | Median | 5.7 | 3.8 | 6.1 | 6.3 | 2.8 | 7.1 | 8.0 | 4.8 | 8.4 | 9.0 | 6.1 | 9.3 |
| Kleinunternehmen | NPQ | 25.8 | 30.1 | 24.8 | 24.9 | 36.1 | 22.6 | 21.7 | 30.6 | 20.7 | 20.0 | 26.7 | 19.5 |
| 1 bis 50 Mio. | Median | 3.1 | 2.5 | 3.3 | 3.2 | 1.8 | 3.5 | 3.6 | 2.6 | 3.7 | 4.3 | 2.9 | 4.4 |
| Mittelunternehmen | NPQ | 26.2 | 31.4 | 25.2 | 24.8 | 34.5 | 22.9 | 23.1 | 28.0 | 22.5 | 19.4 | 23.9 | 19.1 |
| 0 bis 0,25 Mio. | Median | 8.2 | 3.6 | 9.1 | 10.1 | -0.4 | 11.5 | 11.8 | 4.5 | 12.7 | 13.1 | 7.8 | 13.6 |
| | NPQ | 32.9 | 38.4 | 32.0 | 30.0 | 53.2 | 26.6 | 27.1 | 39.8 | 25.7 | 27.7 | 34.4 | 27.1 |
| 0,25 bis 0,5 Mio. | Median | 6.4 | 4.5 | 6.7 | 6.5 | 3.3 | 7.2 | 8.7 | 4.9 | 9.1 | 9.7 | 6.7 | 10.0 |
| | NPQ | 25.7 | 30.6 | 24.7 | 24.9 | 37.1 | 22.5 | 19.8 | 28.5 | 18.8 | 18.6 | 25.1 | 18.0 |
| 0,5 bis 2,5 Mio. | Median | 4.4 | 3.4 | 4.6 | 4.6 | 2.7 | 5.0 | 5.4 | 3.9 | 5.6 | 6.4 | 4.6 | 6.6 |
| | NPQ | 23.6 | 27.5 | 22.7 | 22.9 | 31.4 | 21.0 | 20.5 | 26.7 | 19.8 | 16.8 | 22.7 | 16.3 |
| 2,5 bis 5 Mio. | Median | 2.8 | 2.2 | 3.0 | 3.2 | 1.8 | 3.5 | 3.2 | 2.3 | 3.4 | 4.0 | 2.7 | 4.1 |
| | NPQ | 26.1 | 31.9 | 24.9 | 24.2 | 32.6 | 22.7 | 23.0 | 26.0 | 22.6 | 19.6 | 23.5 | 19.3 |
| 5 bis 12,5 Mio. | Median | 2.2 | 1.0 | 2.3 | 2.1 | 0.6 | 2.3 | 2.3 | 1.6 | 2.3 | 2.9 | 2.1 | 3.1 |
| | NPQ | 30.7 | 42.0 | 28.6 | 27.9 | 41.5 | 25.6 | 27.5 | 33.8 | 26.7 | 21.9 | 23.2 | 21.9 |
| 12,5 bis 50 Mio. | Median | 1.8 | 0.8 | 1.9 | 1.7 | 0.3 | 1.8 | 1.5 | 1.0 | 1.5 | 1.9 | 0.8 | 2.0 |
| | NPQ | 31.3 | 40.4 | 29.9 | 32.2 | 49.5 | 30.1 | 30.5 | 36.0 | 30.0 | 29.5 | 33.9 | 29.0 |

| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 8.2 | 5.8 | 8.4 | 8.2 | 6.0 | 8.4 | 8.4 | 6.3 | 8.7 | 7.6 | 6.2 | 7.7 |
| Mittelstand | NPQ | 11.3 | 15.2 | 10.9 | 12.2 | 15.9 | 11.9 | 11.7 | 15.3 | 11.3 | 12.4 | 16.0 | 12.1 |
| über 50 Mio. | Median | 2.4 | 0.5 | 2.4 | 2.4 | 2.2 | 2.5 | 3.2 | 3.4 | 3.2 | 2.9 | 3.3 | 2.9 |
| Großunternehmen | NPQ | 22.3 | 36.8 | 21.3 | 19.1 | 15.0 | 19.4 | 16.9 | 10.0 | 17.4 | 15.6 | 17.6 | 15.4 |
| 0 bis 1 Mio. | Median | 11.9 | 9.0 | 12.2 | 12.3 | 9.2 | 12.5 | 12.7 | 9.7 | 12.9 | 12.5 | 12.0 | 12.6 |
| Kleinunternehmen | NPQ | 11.8 | 17.1 | 11.4 | 13.0 | 17.8 | 12.6 | 12.7 | 18.4 | 12.2 | 14.3 | 18.1 | 14.0 |
| 1 bis 50 Mio. | Median | 5.9 | 4.4 | 6.0 | 6.0 | 4.7 | 6.1 | 6.2 | 5.1 | 6.4 | 6.0 | 5.0 | 6.1 |
| Mittelunternehmen | NPQ | 10.7 | 13.7 | 10.4 | 11.6 | 14.4 | 11.3 | 10.8 | 13.2 | 10.6 | 11.4 | 15.2 | 11.0 |
| 0 bis 0,25 Mio. | Median | 17.9 | 11.8 | 18.3 | 19.0 | 15.8 | 19.2 | 19.8 | 14.1 | 20.3 | 17.2 | 13.8 | 17.3 |
| | NPQ | 20.7 | 27.3 | 20.2 | 22.2 | 25.7 | 21.9 | 21.7 | 25.4 | 21.4 | 26.5 | 26.4 | 26.5 |
| 0,25 bis 0,5 Mio. | Median | 13.8 | 9.9 | 14.0 | 14.0 | 10.2 | 14.2 | 14.5 | 10.6 | 14.7 | 14.5 | 13.8 | 14.7 |
| | NPQ | 9.7 | 14.1 | 9.4 | 11.7 | 16.6 | 11.3 | 11.3 | 18.8 | 10.8 | 14.0 | 15.5 | 13.8 |
| 0,5 bis 2,5 Mio. | Median | 8.4 | 6.8 | 8.5 | 8.7 | 6.6 | 8.8 | 8.8 | 6.9 | 9.0 | 9.1 | 8.0 | 9.2 |
| | NPQ | 9.1 | 13.3 | 8.8 | 10.0 | 14.5 | 9.6 | 9.6 | 14.3 | 9.2 | 10.2 | 17.1 | 9.7 |
| 2,5 bis 5 Mio. | Median | 5.4 | 4.1 | 5.6 | 5.3 | 4.2 | 5.4 | 5.7 | 4.4 | 5.8 | 5.7 | 4.7 | 5.8 |
| | NPQ | 10.7 | 14.1 | 10.4 | 10.9 | 13.5 | 10.7 | 10.7 | 12.7 | 10.5 | 9.7 | 11.5 | 9.5 |
| 5 bis 12,5 Mio. | Median | 3.9 | 3.1 | 4.0 | 4.3 | 4.1 | 4.3 | 4.5 | 4.3 | 4.5 | 4.7 | 4.3 | 4.7 |
| | NPQ | 12.7 | 15.6 | 12.3 | 13.3 | 15.2 | 13.1 | 11.6 | 10.4 | 11.7 | 12.0 | 14.3 | 11.8 |
| 12,5 bis 50 Mio. | Median | 2.9 | 2.6 | 3.0 | 2.8 | 2.5 | 2.9 | 3.3 | 2.9 | 3.3 | 3.6 | 3.4 | 3.6 |
| | NPQ | 17.2 | 16.2 | 17.3 | 18.6 | 14.8 | 19.0 | 15.4 | 16.3 | 15.3 | 16.1 | 16.8 | 16.0 |

Umsatzrentabilität Dienstleistung (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 5.2 | 1.7 | 5.6 | 5.9 | 2.3 | 6.4 | 6.9 | 2.9 | 7.4 | 8.2 | 4.6 | 8.6 |
| Mittelstand | NPQ | 29.8 | 43.8 | 27.5 | 28.2 | 42.5 | 25.9 | 27.5 | 39.6 | 26.0 | 23.0 | 32.3 | 22.1 |
| über 50 Mio. | Median | 0.9 | -5.2 | 1.1 | 0.2 | -3.8 | 0.3 | 0.0 | -1.8 | 0.1 | 0.7 | -0.3 | 0.8 |
| Großunternehmen | NPQ | 43.3 | 61.9 | 41.0 | 49.4 | 62.3 | 48.0 | 50.7 | 61.0 | 49.2 | 43.5 | 51.2 | 42.7 |
| 0 bis 1 Mio. | Median | 7.3 | 3.2 | 7.9 | 9.0 | 4.4 | 9.7 | 10.0 | 4.9 | 10.7 | 12.2 | 7.6 | 12.6 |
| Kleinunternehmen | NPQ | 29.5 | 40.8 | 27.5 | 26.5 | 38.7 | 24.4 | 25.8 | 37.2 | 24.4 | 22.5 | 30.9 | 21.7 |
| 1 bis 50 Mio. | Median | 3.3 | 0.3 | 3.7 | 3.5 | 0.4 | 3.8 | 3.3 | 1.2 | 3.6 | 4.7 | 2.6 | 5.0 |
| Mittelunternehmen | NPQ | 30.2 | 49.2 | 27.5 | 30.6 | 48.2 | 27.9 | 31.0 | 43.7 | 29.2 | 23.8 | 34.1 | 22.7 |
| 0 bis 0,25 Mio. | Median | 7.7 | 1.8 | 9.1 | 10.4 | 3.7 | 11.8 | 13.0 | 4.2 | 14.0 | 15.7 | 9.4 | 16.3 |
| | NPQ | 34.7 | 46.8 | 32.3 | 31.7 | 43.4 | 29.5 | 29.2 | 42.6 | 27.7 | 27.2 | 35.1 | 26.5 |
| 0,25 bis 0,5 Mio. | Median | 7.8 | 4.0 | 8.5 | 9.5 | 4.7 | 10.2 | 9.9 | 5.7 | 10.4 | 12.5 | 8.0 | 12.9 |
| | NPQ | 27.3 | 38.5 | 25.5 | 23.8 | 36.2 | 21.7 | 23.3 | 33.3 | 22.0 | 19.4 | 27.4 | 18.7 |
| 0,5 bis 2,5 Mio. | Median | 5.5 | 3.1 | 5.7 | 6.4 | 3.5 | 6.7 | 6.4 | 3.7 | 6.7 | 8.0 | 4.7 | 8.3 |
| | NPQ | 26.4 | 37.4 | 24.8 | 24.7 | 37.9 | 22.7 | 24.6 | 35.4 | 23.3 | 19.7 | 30.7 | 18.7 |
| 2,5 bis 5 Mio. | Median | 3.3 | -0.5 | 3.7 | 3.3 | 1.0 | 3.6 | 3.0 | 1.1 | 3.3 | 4.3 | 2.5 | 4.6 |
| | NPQ | 28.9 | 52.2 | 25.7 | 30.1 | 45.9 | 27.4 | 30.7 | 41.9 | 29.0 | 24.4 | 32.4 | 23.4 |
| 5 bis 12,5 Mio. | Median | 2.5 | -1.5 | 2.9 | 2.0 | -1.7 | 2.6 | 1.8 | -0.2 | 2.0 | 3.1 | 1.8 | 3.4 |
| | NPQ | 32.9 | 56.5 | 29.3 | 35.4 | 59.3 | 31.6 | 36.7 | 52.0 | 34.3 | 27.0 | 35.4 | 25.9 |
| 12,5 bis 50 Mio. | Median | 0.9 | -3.8 | 1.4 | 0.8 | -3.5 | 1.1 | 0.5 | -1.8 | 0.7 | 2.1 | 1.5 | 2.1 |
| | NPQ | 40.7 | 64.8 | 37.0 | 43.0 | 65.3 | 39.8 | 45.6 | 59.7 | 43.3 | 32.2 | 41.2 | 31.5 |

| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 11.1 | 6.3 | 11.7 | 11.7 | 7.5 | 12.2 | 12.6 | 8.3 | 13.2 | 11.4 | 6.9 | 11.9 |
| Mittelstand | NPQ | 20.8 | 28.5 | 20.0 | 20.1 | 25.7 | 19.6 | 18.8 | 24.2 | 18.2 | 19.5 | 27.1 | 18.8 |
| über 50 Mio. | Median | 1.0 | 0.2 | 1.1 | 0.9 | 1.5 | 0.9 | 1.0 | 1.1 | 1.0 | 1.4 | 2.1 | 1.3 |
| Großunternehmen | NPQ | 41.0 | 49.7 | 39.9 | 41.3 | 41.7 | 41.3 | 37.6 | 38.4 | 37.4 | 36.3 | 33.9 | 36.6 |
| 0 bis 1 Mio. | Median | 16.6 | 10.7 | 17.2 | 18.0 | 12.4 | 18.5 | 19.1 | 13.7 | 19.6 | 20.0 | 12.9 | 20.7 |
| Kleinunternehmen | NPQ | 20.3 | 26.4 | 19.7 | 19.8 | 24.7 | 19.3 | 18.9 | 23.6 | 18.4 | 19.6 | 27.5 | 18.9 |
| 1 bis 50 Mio. | Median | 5.6 | 3.4 | 5.9 | 5.9 | 4.1 | 6.1 | 6.6 | 4.8 | 6.8 | 6.4 | 4.6 | 6.6 |
| Mittelunternehmen | NPQ | 21.6 | 31.5 | 20.5 | 20.8 | 27.2 | 20.1 | 18.6 | 24.9 | 17.8 | 19.5 | 26.7 | 18.6 |
| 0 bis 0,25 Mio. | Median | 22.2 | 15.7 | 22.8 | 24.2 | 17.0 | 24.8 | 25.1 | 18.8 | 25.6 | 26.4 | 15.3 | 27.2 |
| | NPQ | 23.9 | 29.5 | 23.4 | 23.3 | 29.3 | 22.8 | 22.7 | 27.7 | 22.3 | 22.3 | 31.7 | 21.6 |
| 0,25 bis 0,5 Mio. | Median | 16.0 | 11.2 | 16.5 | 17.5 | 12.8 | 17.9 | 18.7 | 13.4 | 19.2 | 19.8 | 13.4 | 20.5 |
| | NPQ | 17.5 | 22.4 | 17.0 | 17.1 | 22.5 | 16.6 | 16.2 | 20.8 | 15.8 | 18.0 | 26.6 | 17.3 |
| 0,5 bis 2,5 Mio. | Median | 9.8 | 5.6 | 10.3 | 10.7 | 7.3 | 11.1 | 11.6 | 8.3 | 12.0 | 11.8 | 7.7 | 12.2 |
| | NPQ | 17.8 | 27.4 | 16.8 | 17.0 | 22.8 | 16.4 | 15.6 | 22.3 | 14.9 | 16.6 | 25.2 | 15.7 |
| 2,5 bis 5 Mio. | Median | 5.1 | 3.2 | 5.3 | 5.1 | 3.6 | 5.2 | 5.8 | 4.3 | 6.0 | 6.0 | 5.3 | 6.1 |
| | NPQ | 21.7 | 30.6 | 20.7 | 21.3 | 28.5 | 20.4 | 18.2 | 24.8 | 17.5 | 19.0 | 23.9 | 18.5 |
| 5 bis 12,5 Mio. | Median | 3.5 | 2.0 | 3.7 | 3.7 | 3.2 | 3.8 | 4.2 | 3.4 | 4.3 | 4.4 | 3.1 | 4.5 |
| | NPQ | 24.9 | 35.8 | 23.4 | 23.7 | 28.1 | 23.1 | 21.3 | 25.0 | 20.8 | 21.4 | 27.3 | 20.6 |
| 12,5 bis 50 Mio. | Median | 2.3 | 1.9 | 2.4 | 2.3 | 2.3 | 2.3 | 2.7 | 2.7 | 2.7 | 2.9 | 2.8 | 2.9 |
| | NPQ | 30.9 | 37.6 | 30.0 | 30.2 | 31.5 | 30.0 | 26.5 | 28.9 | 26.2 | 26.4 | 28.5 | 26.1 |

Umsatzrentabilität Handel (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 2.2 | 1.3 | 2.4 | 2.6 | 1.6 | 2.8 | 3.6 | 2.2 | 3.7 | 4.0 | 2.5 | 4.2 |
| Mittelstand | NPQ | 27.6 | 37.1 | 26.1 | 24.4 | 32.6 | 23.1 | 21.4 | 25.9 | 21.0 | 18.6 | 25.5 | 18.1 |
| über 50 Mio. | Median | 0.8 | 0.5 | 0.9 | 0.8 | 0.4 | 0.8 | 1.0 | 0.9 | 1.0 | 1.4 | 0.7 | 1.4 |
| Großunternehmen | NPQ | 29.0 | 45.2 | 28.3 | 29.1 | 41.7 | 28.5 | 24.5 | 36.4 | 23.8 | 20.6 | 34.6 | 20.3 |
| 0 bis 1 Mio. | Median | 3.6 | 1.6 | 4.0 | 4.5 | 2.2 | 4.9 | 5.8 | 3.5 | 6.1 | 6.6 | 4.6 | 6.8 |
| Kleinunternehmen | NPQ | 30.9 | 40.1 | 29.0 | 26.7 | 37.4 | 24.7 | 23.2 | 29.2 | 22.6 | 19.7 | 24.8 | 19.3 |
| 1 bis 50 Mio. | Median | 1.8 | 1.2 | 1.9 | 2.0 | 1.4 | 2.1 | 2.5 | 1.7 | 2.6 | 3.0 | 1.7 | 3.1 |
| Mittelunternehmen | NPQ | 25.6 | 34.5 | 24.3 | 23.0 | 29.1 | 22.1 | 19.9 | 23.0 | 19.6 | 17.9 | 25.9 | 17.2 |
| 0 bis 0,25 Mio. | Median | 2.9 | 0.0 | 3.9 | 4.8 | 0.0 | 5.6 | 7.8 | 3.8 | 8.1 | 9.2 | 6.4 | 9.4 |
| | NPQ | 41.2 | 50.4 | 38.8 | 36.7 | 50.1 | 34.2 | 30.8 | 36.6 | 30.3 | 27.4 | 32.6 | 27.1 |
| 0,25 bis 0,5 Mio. | Median | 3.9 | 1.8 | 4.4 | 4.9 | 2.5 | 5.3 | 6.7 | 4.0 | 6.9 | 7.8 | 5.5 | 7.9 |
| | NPQ | 30.7 | 38.8 | 28.8 | 25.6 | 36.5 | 23.7 | 21.1 | 27.4 | 20.5 | 18.6 | 23.1 | 18.2 |
| 0,5 bis 2,5 Mio. | Median | 2.9 | 1.6 | 3.1 | 3.5 | 2.1 | 3.7 | 4.2 | 2.6 | 4.4 | 4.7 | 3.1 | 4.9 |
| | NPQ | 25.7 | 34.3 | 24.2 | 22.2 | 31.4 | 20.7 | 19.4 | 24.8 | 18.8 | 16.5 | 24.0 | 15.9 |
| 2,5 bis 5 Mio. | Median | 1.8 | 1.0 | 1.9 | 2.0 | 1.3 | 2.1 | 2.4 | 1.7 | 2.5 | 3.0 | 2.0 | 3.1 |
| | NPQ | 26.7 | 36.2 | 25.1 | 23.7 | 30.6 | 22.5 | 20.1 | 23.2 | 19.7 | 17.2 | 26.0 | 16.4 |
| 5 bis 12,5 Mio. | Median | 1.4 | 1.1 | 1.5 | 1.5 | 1.2 | 1.5 | 1.7 | 1.2 | 1.8 | 2.1 | 1.1 | 2.2 |
| | NPQ | 25.1 | 31.0 | 24.3 | 23.8 | 26.0 | 23.5 | 21.6 | 22.7 | 21.5 | 20.6 | 25.9 | 20.2 |
| 12,5 bis 50 Mio. | Median | 1.2 | 0.2 | 1.2 | 1.2 | 1.1 | 1.2 | 1.4 | 1.2 | 1.4 | 1.7 | 1.0 | 1.8 |
| | NPQ | 26.8 | 47.5 | 25.7 | 24.1 | 23.9 | 24.1 | 20.8 | 20.2 | 20.8 | 19.0 | 27.7 | 18.3 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 4.8 | 3.5 | 5.0 | 4.7 | 3.3 | 4.8 | 4.9 | 3.6 | 5.1 | 4.2 | 3.0 | 4.3 |
| Mittelstand | NPQ | 12.2 | 14.3 | 12.0 | 14.2 | 17.0 | 14.0 | 13.3 | 16.8 | 13.1 | 13.1 | 15.8 | 12.9 |
| über 50 Mio. | Median | 1.5 | 1.5 | 1.5 | 1.3 | 1.1 | 1.3 | 1.3 | 0.6 | 1.3 | 1.4 | 1.3 | 1.5 |
| Großunternehmen | NPQ | 15.3 | 13.3 | 15.4 | 16.8 | 15.2 | 16.9 | 17.9 | 33.3 | 16.8 | 16.1 | 11.7 | 16.3 |
| 0 bis 1 Mio. | Median | 8.2 | 6.1 | 8.4 | 8.5 | 5.7 | 8.7 | 9.1 | 6.8 | 9.3 | 9.0 | 5.4 | 9.3 |
| Kleinunternehmen | NPQ | 15.2 | 19.1 | 14.9 | 16.7 | 18.4 | 16.6 | 15.9 | 18.4 | 15.7 | 16.0 | 17.2 | 15.9 |
| 1 bis 50 Mio. | Median | 3.8 | 3.0 | 3.9 | 3.7 | 2.6 | 3.8 | 3.9 | 2.9 | 4.0 | 3.5 | 2.6 | 3.6 |
| Mittelunternehmen | NPQ | 10.5 | 11.7 | 10.3 | 12.9 | 16.2 | 12.6 | 12.1 | 16.1 | 11.7 | 12.3 | 15.4 | 12.1 |
| 0 bis 0,25 Mio. | Median | 12.0 | 7.9 | 12.3 | 11.6 | 7.2 | 11.9 | 12.4 | 8.0 | 12.9 | 11.6 | 7.3 | 11.7 |
| | NPQ | 24.6 | 31.6 | 24.1 | 26.2 | 29.1 | 26.0 | 25.8 | 28.5 | 25.6 | 27.4 | 28.6 | 27.3 |
| 0,25 bis 0,5 Mio. | Median | 9.5 | 7.6 | 9.8 | 10.0 | 7.8 | 10.2 | 10.9 | 9.6 | 11.0 | 10.4 | 7.7 | 10.6 |
| | NPQ | 13.8 | 14.3 | 13.7 | 15.6 | 16.6 | 15.6 | 14.7 | 15.3 | 14.7 | 16.1 | 14.9 | 16.2 |
| 0,5 bis 2,5 Mio. | Median | 5.8 | 4.4 | 5.9 | 6.0 | 4.6 | 6.1 | 6.3 | 4.8 | 6.4 | 6.3 | 4.6 | 6.4 |
| | NPQ | 11.3 | 14.6 | 11.0 | 12.9 | 15.6 | 12.7 | 11.7 | 15.4 | 11.4 | 11.6 | 15.5 | 11.3 |
| 2,5 bis 5 Mio. | Median | 3.9 | 2.8 | 4.0 | 3.8 | 2.7 | 3.8 | 4.1 | 3.1 | 4.2 | 4.0 | 2.7 | 4.2 |
| | NPQ | 10.2 | 11.6 | 10.0 | 12.7 | 17.2 | 12.3 | 11.7 | 15.3 | 11.4 | 11.9 | 14.5 | 11.6 |
| 5 bis 12,5 Mio. | Median | 3.0 | 2.5 | 3.0 | 2.9 | 2.0 | 3.0 | 3.0 | 2.1 | 3.1 | 3.0 | 2.2 | 3.1 |
| | NPQ | 10.6 | 9.5 | 10.7 | 13.0 | 16.0 | 12.8 | 12.4 | 18.4 | 11.9 | 12.3 | 17.8 | 11.8 |
| 12,5 bis 50 Mio. | Median | 2.3 | 1.6 | 2.3 | 2.1 | 1.5 | 2.1 | 2.1 | 1.5 | 2.2 | 2.2 | 1.7 | 2.2 |
| | NPQ | 10.0 | 12.8 | 9.8 | 13.6 | 16.3 | 13.4 | 13.3 | 15.7 | 13.1 | 13.4 | 12.3 | 13.5 |

Umsatzrentabilität Verarbeitendes Gewerbe (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 4.0 | 1.6 | 4.2 | 4.8 | 2.5 | 5.1 | 5.6 | 3.0 | 5.8 | 7.0 | 4.5 | 7.2 |
| Mittelstand | NPQ | 27.4 | 42.7 | 25.4 | 24.1 | 37.3 | 22.4 | 22.1 | 33.4 | 21.0 | 14.8 | 22.1 | 14.2 |
| über 50 Mio. | Median | 1.2 | -2.5 | 1.3 | 2.1 | -0.3 | 2.1 | 1.7 | 0.6 | 1.8 | 3.1 | 1.2 | 3.2 |
| Großunternehmen | NPQ | 36.1 | 60.0 | 35.1 | 29.2 | 58.6 | 28.1 | 30.7 | 43.9 | 30.1 | 21.0 | 26.9 | 20.8 |
| 0 bis 1 Mio. | Median | 6.0 | 2.7 | 6.5 | 7.4 | 3.5 | 8.1 | 8.8 | 4.7 | 9.2 | 11.2 | 7.5 | 11.6 |
| Kleinunternehmen | NPQ | 25.9 | 39.1 | 23.7 | 22.6 | 35.7 | 20.6 | 20.2 | 31.0 | 19.1 | 14.3 | 21.1 | 13.7 |
| 1 bis 50 Mio. | Median | 3.0 | 0.4 | 3.2 | 3.6 | 1.8 | 3.8 | 3.9 | 2.0 | 4.0 | 5.4 | 3.7 | 5.5 |
| Mittelunternehmen | NPQ | 28.5 | 47.3 | 26.7 | 25.2 | 38.8 | 23.7 | 23.8 | 35.7 | 22.6 | 15.2 | 22.7 | 14.6 |
| 0 bis 0,25 Mio. | Median | 7.7 | 2.4 | 9.0 | 10.3 | 3.1 | 11.1 | 12.9 | 6.3 | 13.6 | 15.5 | 9.1 | 16.1 |
| | NPQ | 32.1 | 44.9 | 29.4 | 28.9 | 42.2 | 27.1 | 23.9 | 33.5 | 23.1 | 20.3 | 25.2 | 19.9 |
| 0,25 bis 0,5 Mio. | Median | 6.6 | 3.1 | 7.0 | 8.3 | 4.4 | 8.9 | 9.5 | 5.5 | 9.9 | 12.1 | 8.7 | 12.4 |
| | NPQ | 25.2 | 37.1 | 23.2 | 21.0 | 35.4 | 18.8 | 18.1 | 29.4 | 17.0 | 13.0 | 16.6 | 12.6 |
| 0,5 bis 2,5 Mio. | Median | 4.5 | 1.7 | 4.8 | 5.3 | 3.2 | 5.7 | 5.9 | 3.7 | 6.1 | 8.1 | 5.8 | 8.3 |
| | NPQ | 25.2 | 41.0 | 23.0 | 22.0 | 34.6 | 20.1 | 21.2 | 31.1 | 20.1 | 12.6 | 20.9 | 11.8 |
| 2,5 bis 5 Mio. | Median | 3.1 | 1.2 | 3.2 | 3.5 | 1.5 | 3.7 | 3.8 | 2.0 | 3.9 | 5.6 | 4.1 | 5.8 |
| | NPQ | 27.1 | 42.4 | 25.7 | 26.3 | 40.2 | 24.6 | 24.0 | 34.8 | 22.7 | 15.4 | 21.5 | 14.8 |
| 5 bis 12,5 Mio. | Median | 2.2 | -2.2 | 2.5 | 3.0 | 0.7 | 3.2 | 3.2 | 1.0 | 3.5 | 4.3 | 2.5 | 4.5 |
| | NPQ | 31.5 | 63.4 | 29.3 | 26.7 | 44.9 | 25.3 | 24.4 | 44.3 | 22.8 | 15.5 | 22.6 | 14.9 |
| 12,5 bis 50 Mio. | Median | 2.0 | 0.4 | 2.1 | 2.4 | 0.7 | 2.5 | 2.4 | 1.0 | 2.5 | 3.6 | 1.8 | 3.7 |
| | NPQ | 31.5 | 49.1 | 30.8 | 27.5 | 41.3 | 26.6 | 26.1 | 42.4 | 25.2 | 18.8 | 30.1 | 18.1 |

| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 7.2 | 5.0 | 7.4 | 6.5 | 4.7 | 6.7 | 6.9 | 5.2 | 7.1 | 5.7 | 4.3 | 5.9 |
| Mittelstand | NPQ | 14.6 | 21.1 | 14.0 | 16.6 | 23.4 | 16.0 | 15.2 | 21.7 | 14.7 | 16.7 | 21.4 | 16.3 |
| über 50 Mio. | Median | 3.5 | 3.1 | 3.6 | 3.0 | 1.3 | 3.0 | 3.3 | 2.0 | 3.4 | 3.2 | 2.7 | 3.2 |
| Großunternehmen | NPQ | 21.0 | 20.6 | 21.1 | 22.9 | 28.6 | 22.6 | 21.8 | 25.4 | 21.5 | 22.5 | 22.8 | 22.5 |
| 0 bis 1 Mio. | Median | 12.1 | 8.4 | 12.4 | 11.7 | 7.2 | 12.1 | 12.7 | 8.7 | 12.9 | 12.1 | 7.1 | 12.6 |
| Kleinunternehmen | NPQ | 14.6 | 22.2 | 13.9 | 16.0 | 24.9 | 15.2 | 15.1 | 22.5 | 14.5 | 17.7 | 26.4 | 16.9 |
| 1 bis 50 Mio. | Median | 5.8 | 4.2 | 5.9 | 5.3 | 4.1 | 5.5 | 5.7 | 4.3 | 5.9 | 5.1 | 4.0 | 5.2 |
| Mittelunternehmen | NPQ | 14.6 | 20.6 | 14.1 | 16.8 | 22.7 | 16.3 | 15.3 | 21.4 | 14.7 | 16.5 | 20.3 | 16.1 |
| 0 bis 0,25 Mio. | Median | 17.5 | 14.0 | 17.9 | 18.4 | 11.8 | 18.8 | 18.2 | 14.7 | 18.4 | 14.2 | 2.7 | 14.7 |
| | NPQ | 22.9 | 28.0 | 22.5 | 23.2 | 33.3 | 22.3 | 23.0 | 29.5 | 22.5 | 28.0 | 42.0 | 26.9 |
| 0,25 bis 0,5 Mio. | Median | 13.4 | 9.1 | 13.8 | 13.3 | 8.3 | 13.8 | 14.5 | 8.6 | 14.8 | 14.6 | 10.1 | 15.0 |
| | NPQ | 13.0 | 21.4 | 12.4 | 15.4 | 26.0 | 14.6 | 13.6 | 27.0 | 12.6 | 16.9 | 28.6 | 15.9 |
| 0,5 bis 2,5 Mio. | Median | 8.8 | 5.9 | 9.1 | 8.3 | 5.7 | 8.5 | 8.9 | 6.9 | 9.1 | 8.5 | 5.4 | 8.7 |
| | NPQ | 12.1 | 19.5 | 11.4 | 13.9 | 20.5 | 13.3 | 12.7 | 18.1 | 12.3 | 14.3 | 21.1 | 13.7 |
| 2,5 bis 5 Mio. | Median | 6.1 | 4.5 | 6.2 | 5.6 | 4.5 | 5.7 | 6.1 | 5.0 | 6.2 | 5.8 | 4.3 | 5.9 |
| | NPQ | 13.6 | 20.0 | 12.9 | 15.8 | 22.1 | 15.2 | 14.4 | 20.9 | 13.8 | 14.5 | 17.5 | 14.2 |
| 5 bis 12,5 Mio. | Median | 4.8 | 3.5 | 4.9 | 4.4 | 3.5 | 4.6 | 4.6 | 3.4 | 4.8 | 4.4 | 3.7 | 4.5 |
| | NPQ | 15.7 | 20.2 | 15.2 | 18.6 | 22.4 | 18.2 | 17.1 | 23.5 | 16.5 | 17.5 | 21.5 | 17.1 |
| 12,5 bis 50 Mio. | Median | 3.7 | 2.4 | 3.8 | 3.5 | 2.5 | 3.6 | 3.9 | 2.8 | 3.9 | 3.6 | 3.1 | 3.7 |
| | NPQ | 18.6 | 26.5 | 18.1 | 20.0 | 29.4 | 19.4 | 17.9 | 24.6 | 17.5 | 18.9 | 20.4 | 18.8 |

Gesamtkapitalverzinsung gesamt (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 10.3 | 6.8 | 10.9 | 10.1 | 6.9 | 10.7 | 11.4 | 7.7 | 11.9 | 12.8 | 8.2 | 13.3 |
| Mittelstand | NPQ | 16.0 | 23.9 | 14.7 | 15.0 | 22.2 | 13.8 | 14.8 | 19.0 | 14.4 | 12.5 | 16.3 | 12.1 |
| über 50 Mio. | Median | 4.8 | 1.7 | 5.0 | 4.5 | 2.1 | 4.7 | 4.7 | 2.9 | 4.8 | 6.2 | 4.0 | 6.4 |
| Großunternehmen | NPQ | 21.6 | 37.2 | 20.5 | 20.9 | 33.3 | 20.1 | 21.1 | 30.5 | 20.4 | 16.1 | 21.2 | 15.7 |
| 0 bis 1 Mio. | Median | 12.7 | 8.0 | 13.6 | 12.7 | 8.0 | 13.6 | 13.4 | 9.0 | 13.9 | 14.9 | 10.4 | 15.3 |
| Kleinunternehmen | NPQ | 17.0 | 24.9 | 15.5 | 15.7 | 24.5 | 14.1 | 14.9 | 20.0 | 14.3 | 12.9 | 17.1 | 12.6 |
| 1 bis 50 Mio. | Median | 8.9 | 5.9 | 9.3 | 8.6 | 6.1 | 9.0 | 9.5 | 6.6 | 9.9 | 11.2 | 6.7 | 11.6 |
| Mittelunternehmen | NPQ | 15.3 | 23.0 | 14.1 | 14.4 | 20.0 | 13.6 | 14.8 | 17.7 | 14.4 | 12.0 | 15.5 | 11.6 |
| 0 bis 0,25 Mio. | Median | 10.5 | 5.8 | 11.9 | 11.1 | 5.8 | 12.1 | 10.2 | 6.5 | 10.6 | 10.9 | 7.9 | 11.2 |
| | NPQ | 22.6 | 30.8 | 20.8 | 20.6 | 31.8 | 18.7 | 18.2 | 24.1 | 17.6 | 16.9 | 20.5 | 16.6 |
| 0,25 bis 0,5 Mio. | Median | 13.6 | 8.5 | 14.5 | 13.4 | 8.5 | 14.2 | 15.2 | 10.2 | 15.8 | 16.6 | 11.9 | 17.1 |
| | NPQ | 16.3 | 25.1 | 14.6 | 14.4 | 23.6 | 12.8 | 12.9 | 18.3 | 12.3 | 11.4 | 15.0 | 11.2 |
| 0,5 bis 2,5 Mio. | Median | 11.8 | 8.2 | 12.4 | 11.8 | 8.2 | 12.5 | 13.4 | 9.2 | 13.9 | 15.4 | 10.2 | 16.0 |
| | NPQ | 14.4 | 21.0 | 13.2 | 13.5 | 20.7 | 12.2 | 13.4 | 17.4 | 13.0 | 10.8 | 15.5 | 10.4 |
| 2,5 bis 5 Mio. | Median | 8.8 | 5.7 | 9.2 | 8.5 | 6.2 | 9.0 | 9.2 | 6.7 | 9.6 | 11.1 | 7.1 | 11.6 |
| | NPQ | 15.2 | 22.3 | 14.1 | 14.6 | 18.2 | 13.9 | 14.9 | 18.4 | 14.4 | 12.1 | 15.8 | 11.7 |
| 5 bis 12,5 Mio. | Median | 7.3 | 4.5 | 7.8 | 6.9 | 4.8 | 7.2 | 7.3 | 5.0 | 7.7 | 8.7 | 5.1 | 9.2 |
| | NPQ | 16.0 | 26.4 | 14.7 | 14.9 | 19.8 | 14.3 | 16.0 | 17.2 | 15.8 | 12.8 | 15.7 | 12.5 |
| 12,5 bis 50 Mio. | Median | 6.2 | 2.6 | 6.5 | 5.8 | 3.7 | 6.0 | 6.1 | 3.9 | 6.3 | 7.2 | 4.3 | 7.5 |
| | NPQ | 17.1 | 30.2 | 16.0 | 16.9 | 24.0 | 16.2 | 17.3 | 20.2 | 17.0 | 13.6 | 15.6 | 13.4 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 12.9 | 9.4 | 13.3 | 11.7 | 8.7 | 12.0 | 11.8 | 8.8 | 12.1 | 9.4 | 6.9 | 9.7 |
| Mittelstand | NPQ | 10.4 | 13.8 | 10.1 | 11.3 | 14.1 | 11.1 | 10.9 | 13.9 | 10.6 | 11.9 | 14.9 | 11.6 |
| über 50 Mio. | Median | 6.2 | 4.7 | 6.4 | 5.4 | 4.0 | 5.5 | 5.4 | 3.9 | 5.6 | 5.6 | 4.3 | 5.7 |
| Großunternehmen | NPQ | 15.8 | 18.6 | 15.5 | 16.8 | 18.3 | 16.7 | 16.2 | 19.5 | 15.9 | 15.5 | 18.4 | 15.3 |
| 0 bis 1 Mio. | Median | 13.2 | 10.6 | 13.5 | 12.0 | 10.0 | 12.2 | 11.6 | 9.9 | 11.7 | 8.2 | 7.3 | 8.2 |
| Kleinunternehmen | NPQ | 10.8 | 14.8 | 10.5 | 11.3 | 14.6 | 11.0 | 11.2 | 14.5 | 11.0 | 12.7 | 15.7 | 12.5 |
| 1 bis 50 Mio. | Median | 12.6 | 8.6 | 13.1 | 11.4 | 7.8 | 11.9 | 11.9 | 8.0 | 12.4 | 10.4 | 6.7 | 10.8 |
| Mittelunternehmen | NPQ | 9.9 | 12.9 | 9.6 | 11.3 | 13.7 | 11.1 | 10.6 | 13.3 | 10.3 | 11.3 | 14.5 | 10.9 |
| 0 bis 0,25 Mio. | Median | 8.3 | 7.4 | 8.4 | 7.6 | 7.2 | 7.7 | 7.5 | 7.1 | 7.5 | 6.1 | 5.3 | 6.1 |
| | NPQ | 14.1 | 18.1 | 13.8 | 14.1 | 18.5 | 13.8 | 14.6 | 18.0 | 14.3 | 15.8 | 20.0 | 15.5 |
| 0,25 bis 0,5 Mio. | Median | 16.0 | 12.9 | 16.3 | 14.5 | 11.8 | 14.7 | 14.1 | 11.8 | 14.3 | 8.4 | 7.8 | 8.4 |
| | NPQ | 9.2 | 12.5 | 9.0 | 9.9 | 13.5 | 9.6 | 9.7 | 13.8 | 9.4 | 11.7 | 15.6 | 11.4 |
| 0,5 bis 2,5 Mio. | Median | 16.9 | 11.8 | 17.4 | 15.8 | 11.0 | 16.3 | 16.0 | 11.5 | 16.5 | 13.0 | 8.4 | 13.4 |
| | NPQ | 8.8 | 13.1 | 8.4 | 9.7 | 12.1 | 9.5 | 9.2 | 12.4 | 8.9 | 10.2 | 14.0 | 9.9 |
| 2,5 bis 5 Mio. | Median | 13.1 | 8.9 | 13.6 | 11.8 | 8.3 | 12.3 | 12.7 | 8.7 | 13.1 | 11.8 | 7.9 | 12.3 |
| | NPQ | 9.9 | 13.5 | 9.5 | 11.5 | 14.4 | 11.2 | 10.3 | 13.4 | 10.0 | 10.8 | 14.3 | 10.5 |
| 5 bis 12,5 Mio. | Median | 10.2 | 6.7 | 10.6 | 9.3 | 6.5 | 9.6 | 9.7 | 6.6 | 10.1 | 9.2 | 6.1 | 9.6 |
| | NPQ | 10.7 | 12.4 | 10.5 | 12.3 | 14.2 | 12.1 | 11.8 | 13.8 | 11.6 | 11.9 | 14.5 | 11.7 |
| 12,5 bis 50 Mio. | Median | 8.1 | 5.2 | 8.4 | 6.9 | 4.7 | 7.2 | 7.2 | 4.7 | 7.5 | 7.1 | 5.0 | 7.3 |
| | NPQ | 12.2 | 13.5 | 12.0 | 14.0 | 15.9 | 13.8 | 12.6 | 13.6 | 12.5 | 13.0 | 12.6 | 13.0 |

Gesamtkapitalverzinsung Bauwirtschaft (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 9,3 | 8,1 | 9,5 | 9,1 | 6,4 | 9,6 | 12,0 | 8,6 | 12,5 | 13,1 | 9,2 | 13,5 |
| Mittelstand | NPQ | 16,7 | 21,1 | 15,8 | 15,5 | 25,0 | 13,7 | 14,7 | 20,4 | 14,0 | 13,3 | 17,9 | 12,9 |
| über 50 Mio. | Median | 1,8 | 1,7 | 1,8 | 2,1 | 3,8 | 2,0 | 1,9 | 3,2 | 1,8 | 3,6 | 4,1 | 3,5 |
| Großunternehmen | NPQ | 29,9 | 42,9 | 27,8 | 27,8 | 24,0 | 28,4 | 23,6 | 22,2 | 23,8 | 19,8 | 26,7 | 19,8 |
| 0 bis 1 Mio. | Median | 13,0 | 10,8 | 13,4 | 12,5 | 7,9 | 13,4 | 16,1 | 10,9 | 16,7 | 17,6 | 12,9 | 18,1 |
| Kleinunternehmen | NPQ | 16,7 | 21,6 | 15,7 | 15,8 | 26,8 | 13,6 | 14,4 | 21,7 | 13,5 | 13,2 | 19,3 | 12,7 |
| 1 bis 50 Mio. | Median | 7,2 | 6,5 | 7,4 | 7,0 | 5,6 | 7,2 | 7,9 | 6,7 | 8,1 | 9,4 | 7,2 | 9,6 |
| Mittelunternehmen | NPQ | 16,7 | 20,7 | 15,9 | 15,3 | 23,2 | 13,8 | 15,3 | 18,6 | 14,8 | 13,3 | 16,6 | 13,1 |
| 0 bis 0,25 Mio. | Median | 12,8 | 8,2 | 13,8 | 12,8 | 2,3 | 14,3 | 15,6 | 7,1 | 16,8 | 14,6 | 10,4 | 15,0 |
| | NPQ | 22,4 | 30,8 | 21,1 | 20,9 | 44,3 | 17,5 | 18,1 | 29,2 | 16,9 | 18,0 | 23,5 | 17,5 |
| 0,25 bis 0,5 Mio. | Median | 14,1 | 12,4 | 14,5 | 13,0 | 8,6 | 13,9 | 17,6 | 12,0 | 18,4 | 19,7 | 13,5 | 20,3 |
| | NPQ | 16,8 | 23,8 | 15,4 | 15,2 | 26,6 | 12,9 | 12,7 | 20,1 | 11,9 | 12,3 | 17,3 | 11,9 |
| 0,5 bis 2,5 Mio. | Median | 10,9 | 10,0 | 11,1 | 10,3 | 7,9 | 10,9 | 12,6 | 9,8 | 12,9 | 14,9 | 11,3 | 15,3 |
| | NPQ | 15,0 | 17,8 | 14,4 | 14,2 | 22,2 | 12,4 | 13,6 | 17,8 | 13,0 | 11,3 | 16,6 | 10,9 |
| 2,5 bis 5 Mio. | Median | 6,8 | 5,9 | 6,9 | 6,8 | 5,7 | 7,0 | 7,1 | 6,3 | 7,2 | 8,5 | 7,5 | 8,6 |
| | NPQ | 16,7 | 20,1 | 16,1 | 14,2 | 18,6 | 13,3 | 15,7 | 19,9 | 15,1 | 13,7 | 16,1 | 13,6 |
| 5 bis 12,5 Mio. | Median | 4,8 | 3,2 | 5,2 | 4,5 | 3,3 | 4,8 | 4,7 | 4,0 | 4,9 | 6,1 | 5,2 | 6,2 |
| | NPQ | 19,3 | 30,0 | 17,5 | 17,9 | 29,6 | 15,9 | 18,9 | 23,5 | 18,3 | 15,2 | 16,9 | 15,1 |
| 12,5 bis 50 Mio. | Median | 3,8 | 2,9 | 3,9 | 3,5 | 2,4 | 3,7 | 3,6 | 2,7 | 3,7 | 4,0 | 2,6 | 4,1 |
| | NPQ | 19,0 | 28,1 | 17,6 | 20,0 | 33,3 | 18,3 | 18,4 | 13,3 | 18,9 | 19,2 | 24,3 | 18,6 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 17,1 | 13,0 | 17,6 | 15,8 | 12,3 | 16,1 | 16,1 | 12,7 | 16,5 | 13,7 | 11,0 | 14,0 |
| Mittelstand | NPQ | 7,7 | 10,8 | 7,4 | 8,9 | 11,7 | 8,6 | 8,7 | 11,8 | 8,4 | 9,4 | 13,5 | 9,0 |
| über 50 Mio. | Median | 3,4 | 1,6 | 3,5 | 4,1 | 3,6 | 4,1 | 4,4 | 4,7 | 4,4 | 4,3 | 3,5 | 4,4 |
| Großunternehmen | NPQ | 14,6 | 15,8 | 14,6 | 14,0 | 10,0 | 14,3 | 13,7 | 10,0 | 14,0 | 12,9 | 17,6 | 12,5 |
| 0 bis 1 Mio. | Median | 24,3 | 18,6 | 24,7 | 23,3 | 18,8 | 23,6 | 24,1 | 18,7 | 24,5 | 21,7 | 16,8 | 22,1 |
| Kleinunternehmen | NPQ | 7,9 | 12,4 | 7,6 | 9,5 | 14,0 | 9,1 | 9,4 | 15,0 | 9,0 | 11,0 | 16,2 | 10,6 |
| 1 bis 50 Mio. | Median | 12,6 | 10,6 | 12,8 | 11,7 | 9,9 | 11,9 | 12,2 | 10,6 | 12,4 | 11,4 | 9,3 | 11,6 |
| Mittelunternehmen | NPQ | 7,4 | 9,5 | 7,2 | 8,4 | 9,9 | 8,2 | 8,1 | 9,6 | 8,0 | 8,5 | 12,4 | 8,2 |
| 0 bis 0,25 Mio. | Median | 19,2 | 11,5 | 19,7 | 17,6 | 15,7 | 17,8 | 17,1 | 12,2 | 17,8 | 8,7 | 8,7 | 8,7 |
| | NPQ | 14,1 | 21,2 | 13,6 | 16,4 | 21,8 | 15,9 | 16,3 | 21,3 | 15,9 | 21,5 | 31,0 | 20,8 |
| 0,25 bis 0,5 Mio. | Median | 28,1 | 22,3 | 28,6 | 27,0 | 22,6 | 27,4 | 28,9 | 21,0 | 29,5 | 24,7 | 19,7 | 25,4 |
| | NPQ | 6,4 | 10,1 | 6,1 | 8,4 | 13,1 | 8,1 | 8,6 | 15,9 | 8,0 | 10,6 | 11,6 | 10,5 |
| 0,5 bis 2,5 Mio. | Median | 19,6 | 16,3 | 19,9 | 18,8 | 15,2 | 19,1 | 19,4 | 15,9 | 19,7 | 19,3 | 16,0 | 19,5 |
| | NPQ | 6,2 | 9,5 | 5,9 | 7,2 | 10,4 | 6,9 | 7,0 | 10,8 | 6,7 | 7,5 | 13,8 | 7,1 |
| 2,5 bis 5 Mio. | Median | 11,5 | 9,4 | 11,8 | 10,6 | 9,6 | 10,7 | 11,5 | 9,8 | 11,7 | 11,1 | 10,9 | 11,1 |
| | NPQ | 7,4 | 9,4 | 7,2 | 8,1 | 8,2 | 8,0 | 8,1 | 9,6 | 8,0 | 7,6 | 9,7 | 7,4 |
| 5 bis 12,5 Mio. | Median | 7,7 | 6,4 | 7,9 | 7,4 | 6,8 | 7,4 | 8,1 | 8,1 | 8,1 | 8,2 | 7,1 | 8,3 |
| | NPQ | 8,7 | 9,4 | 8,7 | 10,0 | 11,1 | 9,8 | 9,0 | 8,4 | 9,1 | 9,1 | 12,3 | 8,8 |
| 12,5 bis 50 Mio. | Median | 5,2 | 4,9 | 5,3 | 4,5 | 4,5 | 4,5 | 5,2 | 4,8 | 5,3 | 5,5 | 4,8 | 5,6 |
| | NPQ | 12,0 | 11,3 | 12,1 | 13,1 | 10,4 | 13,4 | 11,3 | 7,8 | 11,7 | 11,5 | 12,2 | 11,4 |

Gesamtkapitalverzinsung Dienstleistung (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 10.7 | 5.4 | 11.6 | 10.6 | 5.4 | 11.4 | 11.5 | 5.8 | 12.4 | 12.2 | 6.4 | 13.0 |
| Mittelstand | NPQ | 17.2 | 26.8 | 15.7 | 16.7 | 24.4 | 15.4 | 16.5 | 20.7 | 16.0 | 14.0 | 18.3 | 13.5 |
| über 50 Mio. | Median | 3.3 | 1.0 | 3.7 | 2.2 | 0.8 | 2.4 | 1.7 | 1.8 | 1.7 | 2.6 | 1.9 | 2.7 |
| Großunternehmen | NPQ | 25.9 | 40.5 | 24.1 | 30.1 | 45.3 | 28.4 | 33.9 | 36.0 | 33.5 | 29.0 | 34.1 | 28.3 |
| 0 bis 1 Mio. | Median | 12.9 | 7.3 | 14.1 | 13.1 | 7.8 | 14.2 | 13.9 | 7.4 | 14.8 | 14.2 | 8.7 | 14.9 |
| Kleinunternehmen | NPQ | 17.2 | 25.1 | 15.8 | 16.0 | 23.6 | 14.7 | 15.2 | 19.5 | 14.7 | 13.3 | 17.1 | 12.9 |
| 1 bis 50 Mio. | Median | 7.7 | 2.9 | 8.5 | 7.3 | 2.9 | 8.2 | 7.6 | 3.7 | 8.3 | 9.7 | 4.2 | 10.4 |
| Mittelunternehmen | NPQ | 17.3 | 29.8 | 15.5 | 17.6 | 25.5 | 16.4 | 19.1 | 22.6 | 18.6 | 14.9 | 19.9 | 14.4 |
| 0 bis 0,25 Mio. | Median | 10.7 | 5.5 | 12.0 | 11.2 | 6.8 | 12.1 | 12.0 | 5.8 | 12.9 | 10.8 | 7.1 | 11.2 |
| | NPQ | 21.2 | 29.2 | 19.6 | 19.6 | 27.1 | 18.1 | 17.0 | 21.7 | 16.5 | 15.8 | 19.5 | 15.5 |
| 0,25 bis 0,5 Mio. | Median | 14.7 | 8.7 | 15.8 | 14.3 | 8.0 | 15.2 | 15.8 | 8.7 | 17.2 | 17.3 | 10.5 | 18.3 |
| | NPQ | 15.7 | 22.8 | 14.6 | 14.0 | 21.2 | 12.7 | 13.3 | 17.5 | 12.8 | 11.5 | 14.6 | 11.2 |
| 0,5 bis 2,5 Mio. | Median | 12.5 | 7.7 | 13.2 | 12.9 | 7.4 | 13.7 | 13.2 | 7.4 | 14.0 | 15.3 | 8.1 | 16.1 |
| | NPQ | 14.5 | 22.4 | 13.4 | 14.5 | 22.3 | 13.3 | 15.2 | 19.4 | 14.7 | 12.2 | 18.2 | 11.7 |
| 2,5 bis 5 Mio. | Median | 7.8 | 2.5 | 8.7 | 7.2 | 3.4 | 7.9 | 7.2 | 4.0 | 7.8 | 9.7 | 4.6 | 10.5 |
| | NPQ | 16.6 | 30.9 | 14.7 | 17.6 | 24.5 | 16.5 | 18.8 | 22.3 | 18.3 | 15.4 | 19.4 | 14.9 |
| 5 bis 12,5 Mio. | Median | 5.1 | 1.8 | 5.8 | 4.3 | 1.7 | 4.9 | 4.2 | 2.7 | 4.6 | 6.1 | 3.2 | 6.9 |
| | NPQ | 19.1 | 35.6 | 16.7 | 19.5 | 28.3 | 18.1 | 22.2 | 22.5 | 22.2 | 16.8 | 21.4 | 16.1 |
| 12,5 bis 50 Mio. | Median | 3.3 | 0.5 | 3.8 | 3.0 | 1.5 | 3.2 | 2.6 | 1.9 | 2.9 | 3.8 | 3.0 | 3.9 |
| | NPQ | 24.9 | 43.7 | 22.0 | 25.1 | 33.3 | 23.9 | 29.1 | 32.2 | 28.6 | 20.1 | 19.2 | 20.0 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 10.4 | 7.1 | 10.9 | 9.6 | 7.0 | 9.9 | 9.9 | 7.2 | 10.2 | 7.9 | 5.2 | 8.2 |
| Mittelstand | NPQ | 12.2 | 16.5 | 11.7 | 12.4 | 14.9 | 12.1 | 11.8 | 14.9 | 11.5 | 12.5 | 16.3 | 12.1 |
| über 50 Mio. | Median | 2.8 | 2.1 | 2.9 | 2.4 | 2.6 | 2.4 | 2.8 | 2.9 | 2.8 | 3.0 | 2.6 | 3.0 |
| Großunternehmen | NPQ | 28.7 | 30.4 | 28.4 | 29.2 | 25.8 | 29.7 | 26.2 | 22.2 | 26.7 | 25.2 | 24.6 | 25.2 |
| 0 bis 1 Mio. | Median | 10.5 | 8.3 | 10.8 | 9.5 | 8.1 | 9.7 | 9.5 | 8.2 | 9.6 | 7.5 | 6.1 | 7.6 |
| Kleinunternehmen | NPQ | 11.2 | 14.9 | 10.9 | 11.3 | 13.8 | 11.1 | 11.2 | 14.2 | 10.9 | 11.8 | 16.1 | 11.5 |
| 1 bis 50 Mio. | Median | 10.3 | 5.2 | 11.0 | 9.8 | 5.3 | 10.5 | 10.6 | 5.9 | 11.4 | 8.7 | 4.3 | 9.4 |
| Mittelunternehmen | NPQ | 14.0 | 18.7 | 13.5 | 14.2 | 16.5 | 14.0 | 12.8 | 15.9 | 12.5 | 13.4 | 16.6 | 13.0 |
| 0 bis 0,25 Mio. | Median | 8.0 | 7.2 | 8.0 | 7.3 | 6.7 | 7.4 | 7.2 | 6.9 | 7.2 | 6.4 | 5.2 | 6.5 |
| | NPQ | 12.8 | 16.7 | 12.5 | 12.9 | 16.5 | 12.6 | 13.3 | 16.6 | 13.0 | 13.5 | 18.8 | 13.1 |
| 0,25 bis 0,5 Mio. | Median | 13.7 | 10.5 | 14.1 | 12.0 | 9.7 | 12.2 | 12.2 | 9.7 | 12.4 | 8.1 | 6.3 | 8.3 |
| | NPQ | 9.6 | 12.6 | 9.3 | 9.8 | 12.4 | 9.5 | 9.6 | 12.5 | 9.3 | 10.6 | 17.1 | 10.0 |
| 0,5 bis 2,5 Mio. | Median | 14.4 | 8.3 | 15.3 | 13.5 | 8.5 | 14.2 | 13.9 | 8.9 | 14.6 | 10.2 | 6.4 | 10.8 |
| | NPQ | 10.8 | 15.6 | 10.3 | 10.8 | 12.5 | 10.6 | 10.1 | 13.4 | 9.7 | 10.6 | 14.8 | 10.2 |
| 2,5 bis 5 Mio. | Median | 10.8 | 5.5 | 11.6 | 10.3 | 5.4 | 10.9 | 11.5 | 6.7 | 12.1 | 10.5 | 6.0 | 10.9 |
| | NPQ | 14.7 | 20.9 | 13.9 | 15.3 | 18.3 | 14.9 | 12.9 | 16.2 | 12.5 | 13.4 | 15.6 | 13.2 |
| 5 bis 12,5 Mio. | Median | 7.1 | 3.2 | 7.9 | 7.0 | 4.2 | 7.6 | 7.8 | 4.0 | 8.7 | 7.2 | 3.6 | 8.0 |
| | NPQ | 16.3 | 19.3 | 15.9 | 16.7 | 18.2 | 16.5 | 15.3 | 16.5 | 15.1 | 15.3 | 17.0 | 15.1 |
| 12,5 bis 50 Mio. | Median | 4.3 | 2.8 | 4.8 | 3.9 | 3.0 | 4.2 | 4.3 | 2.9 | 4.7 | 4.1 | 2.9 | 4.5 |
| | NPQ | 20.8 | 22.0 | 20.6 | 21.1 | 20.7 | 21.1 | 18.2 | 19.3 | 18.0 | 18.1 | 16.1 | 18.3 |

Gesamtkapitalverzinsung Handel (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 10.3 | 7.3 | 10.8 | 10.1 | 8.0 | 10.4 | 12.5 | 9.4 | 13.0 | 13.4 | 9.4 | 13.8 |
| Mittelstand | NPQ | 14.3 | 20.8 | 13.2 | 13.0 | 16.7 | 12.4 | 12.3 | 13.1 | 12.3 | 10.8 | 12.1 | 10.7 |
| über 50 Mio. | Median | 6.4 | 4.4 | 6.5 | 5.3 | 4.4 | 5.3 | 6.1 | 6.5 | 6.1 | 7.3 | 5.3 | 7.5 |
| Großunternehmen | NPQ | 14.4 | 19.4 | 14.1 | 16.5 | 25.0 | 16.1 | 13.9 | 30.3 | 12.9 | 11.6 | 14.1 | 11.6 |
| 0 bis 1 Mio. | Median | 11.6 | 7.1 | 12.6 | 11.9 | 8.3 | 12.5 | 14.9 | 10.6 | 15.4 | 16.3 | 11.8 | 16.8 |
| Kleinunternehmen | NPQ | 17.8 | 25.7 | 16.1 | 15.9 | 22.8 | 14.6 | 14.2 | 17.2 | 13.9 | 12.5 | 14.7 | 12.3 |
| 1 bis 50 Mio. | Median | 9.8 | 7.6 | 10.1 | 9.3 | 7.8 | 9.6 | 11.0 | 8.8 | 11.3 | 11.9 | 8.2 | 12.3 |
| Mittelunternehmen | NPQ | 12.1 | 16.6 | 11.4 | 11.2 | 12.3 | 11.0 | 10.7 | 9.6 | 10.8 | 9.7 | 10.4 | 9.6 |
| 0 bis 0,25 Mio. | Median | 8.5 | 4.7 | 9.4 | 9.1 | 5.4 | 9.9 | 12.7 | 9.0 | 13.2 | 13.4 | 9.8 | 13.9 |
| | NPQ | 26.2 | 33.2 | 24.3 | 23.3 | 33.7 | 21.4 | 20.1 | 22.4 | 19.8 | 18.9 | 20.9 | 18.7 |
| 0,25 bis 0,5 Mio. | Median | 11.7 | 7.2 | 12.9 | 12.1 | 8.7 | 12.5 | 16.1 | 11.0 | 16.7 | 18.0 | 13.2 | 18.3 |
| | NPQ | 17.3 | 26.0 | 15.3 | 14.9 | 22.7 | 13.6 | 13.0 | 17.0 | 12.6 | 11.6 | 13.6 | 11.4 |
| 0,5 bis 2,5 Mio. | Median | 11.9 | 8.2 | 12.5 | 12.0 | 8.9 | 12.6 | 14.6 | 10.7 | 15.0 | 15.7 | 11.1 | 16.1 |
| | NPQ | 13.3 | 19.2 | 12.3 | 12.1 | 16.1 | 11.4 | 10.9 | 12.1 | 10.8 | 9.7 | 11.9 | 9.5 |
| 2,5 bis 5 Mio. | Median | 9.7 | 6.8 | 10.2 | 9.4 | 7.5 | 9.7 | 11.0 | 9.1 | 11.3 | 12.3 | 8.2 | 12.8 |
| | NPQ | 12.8 | 16.9 | 12.1 | 11.7 | 11.1 | 11.8 | 11.1 | 11.0 | 11.2 | 9.1 | 11.1 | 9.0 |
| 5 bis 12,5 Mio. | Median | 9.0 | 7.7 | 9.1 | 8.0 | 7.4 | 8.1 | 8.8 | 7.3 | 9.0 | 9.6 | 7.0 | 9.8 |
| | NPQ | 11.1 | 12.4 | 10.9 | 10.6 | 9.8 | 10.7 | 11.1 | 6.6 | 11.5 | 10.5 | 7.2 | 10.8 |
| 12,5 bis 50 Mio. | Median | 7.9 | 5.1 | 8.1 | 7.2 | 7.0 | 7.2 | 7.8 | 6.9 | 7.9 | 8.5 | 5.9 | 8.7 |
| | NPQ | 11.3 | 18.6 | 10.9 | 11.3 | 10.2 | 11.4 | 10.5 | 8.4 | 10.7 | 9.6 | 11.5 | 9.4 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 16.0 | 12.6 | 16.3 | 14.7 | 11.1 | 15.0 | 15.0 | 11.4 | 15.4 | 13.1 | 10.2 | 13.4 |
| Mittelstand | NPQ | 8.1 | 9.0 | 8.1 | 9.8 | 10.8 | 9.7 | 9.5 | 10.2 | 9.4 | 9.1 | 9.0 | 9.1 |
| über 50 Mio. | Median | 7.7 | 7.1 | 7.7 | 6.2 | 5.9 | 6.2 | 6.2 | 4.0 | 6.3 | 6.5 | 8.0 | 6.5 |
| Großunternehmen | NPQ | 9.7 | 8.9 | 9.7 | 10.6 | 8.7 | 10.7 | 11.5 | 25.2 | 10.5 | 10.0 | 11.7 | 9.9 |
| 0 bis 1 Mio. | Median | 20.2 | 15.6 | 20.6 | 19.3 | 15.0 | 19.7 | 20.1 | 14.8 | 20.6 | 19.1 | 11.7 | 19.6 |
| Kleinunternehmen | NPQ | 11.1 | 14.3 | 10.8 | 12.6 | 14.1 | 12.5 | 12.3 | 13.4 | 12.2 | 12.8 | 11.1 | 12.9 |
| 1 bis 50 Mio. | Median | 14.3 | 11.7 | 14.6 | 13.1 | 10.0 | 13.4 | 13.3 | 10.3 | 13.6 | 12.1 | 9.6 | 12.3 |
| Mittelunternehmen | NPQ | 6.5 | 6.1 | 6.5 | 8.3 | 9.1 | 8.2 | 8.1 | 8.6 | 8.0 | 8.0 | 8.4 | 8.0 |
| 0 bis 0,25 Mio. | Median | 15.7 | 11.3 | 16.0 | 13.7 | 10.2 | 14.1 | 13.6 | 10.7 | 14.0 | 10.6 | 8.6 | 10.7 |
| | NPQ | 18.7 | 25.7 | 18.2 | 20.9 | 25.5 | 20.6 | 21.5 | 20.8 | 21.6 | 23.2 | 24.6 | 23.1 |
| 0,25 bis 0,5 Mio. | Median | 22.0 | 18.2 | 22.4 | 21.0 | 16.7 | 21.5 | 23.0 | 17.9 | 23.4 | 20.9 | 12.3 | 21.6 |
| | NPQ | 10.1 | 10.9 | 10.0 | 11.7 | 13.0 | 11.6 | 10.9 | 11.8 | 10.9 | 12.3 | 9.2 | 12.5 |
| 0,5 bis 2,5 Mio. | Median | 19.1 | 14.9 | 19.4 | 18.6 | 14.7 | 19.0 | 19.2 | 14.8 | 19.6 | 18.5 | 14.9 | 18.9 |
| | NPQ | 7.7 | 9.5 | 7.6 | 9.1 | 9.3 | 9.0 | 8.4 | 9.9 | 8.3 | 8.4 | 8.8 | 8.4 |
| 2,5 bis 5 Mio. | Median | 14.8 | 11.2 | 15.3 | 13.8 | 10.4 | 14.1 | 14.3 | 10.7 | 14.8 | 13.7 | 10.8 | 14.0 |
| | NPQ | 6.3 | 5.7 | 6.3 | 8.0 | 9.7 | 7.9 | 7.8 | 8.5 | 7.7 | 7.9 | 9.1 | 7.8 |
| 5 bis 12,5 Mio. | Median | 12.2 | 10.6 | 12.3 | 11.0 | 8.3 | 11.3 | 11.4 | 8.4 | 11.6 | 10.7 | 7.8 | 11.0 |
| | NPQ | 6.1 | 5.3 | 6.2 | 8.0 | 9.9 | 7.9 | 8.1 | 9.2 | 8.0 | 7.7 | 9.1 | 7.6 |
| 12,5 bis 50 Mio. | Median | 10.0 | 7.8 | 10.2 | 8.6 | 7.2 | 8.8 | 8.8 | 7.0 | 9.0 | 8.5 | 7.4 | 8.6 |
| | NPQ | 5.6 | 4.5 | 5.7 | 8.4 | 8.0 | 8.4 | 8.2 | 6.2 | 8.4 | 8.1 | 5.3 | 8.4 |

Gesamtkapitalverzinsung Verarbeitendes Gewerbe (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 11.5 | 5.9 | 12.2 | 11.7 | 7.4 | 12.3 | 13.2 | 8.4 | 13.7 | 16.3 | 10.3 | 16.8 |
| Mittelstand | NPQ | 16.2 | 29.9 | 14.5 | 14.8 | 23.9 | 13.7 | 14.5 | 21.1 | 13.8 | 9.8 | 15.1 | 9.4 |
| über 50 Mio. | Median | 5.0 | -1.0 | 5.4 | 6.1 | 1.4 | 6.2 | 5.8 | 2.9 | 5.9 | 8.3 | 5.6 | 8.5 |
| Großunternehmen | NPQ | 24.7 | 52.0 | 23.5 | 18.0 | 31.0 | 17.5 | 22.0 | 29.3 | 21.7 | 12.5 | 13.5 | 12.4 |
| 0 bis 1 Mio. | Median | 14.3 | 7.8 | 15.4 | 14.9 | 8.6 | 16.1 | 17.1 | 10.6 | 17.8 | 21.5 | 14.2 | 22.3 |
| Kleinunternehmen | NPQ | 14.7 | 26.1 | 12.8 | 13.7 | 24.2 | 12.1 | 13.0 | 20.8 | 12.2 | 9.7 | 16.5 | 9.1 |
| 1 bis 50 Mio. | Median | 10.0 | 4.6 | 10.4 | 10.0 | 6.3 | 10.4 | 10.7 | 6.6 | 11.1 | 14.0 | 9.1 | 14.5 |
| Mittelunternehmen | NPQ | 17.4 | 34.6 | 15.7 | 15.6 | 23.5 | 14.8 | 15.8 | 21.3 | 15.3 | 9.9 | 14.3 | 9.5 |
| 0 bis 0,25 Mio. | Median | 13.2 | 6.2 | 14.3 | 13.9 | 7.4 | 14.6 | 16.3 | 10.0 | 16.9 | 18.0 | 12.9 | 18.6 |
| | NPQ | 20.0 | 29.5 | 18.0 | 18.2 | 30.5 | 16.6 | 16.5 | 25.8 | 15.6 | 14.6 | 21.0 | 14.1 |
| 0,25 bis 0,5 Mio. | Median | 14.8 | 8.3 | 15.9 | 16.2 | 9.7 | 17.2 | 18.3 | 11.9 | 19.2 | 23.0 | 15.6 | 23.7 |
| | NPQ | 14.4 | 27.9 | 12.2 | 12.8 | 23.9 | 11.1 | 11.0 | 19.5 | 10.1 | 8.6 | 12.6 | 8.2 |
| 0,5 bis 2,5 Mio. | Median | 13.0 | 6.1 | 13.9 | 13.3 | 8.6 | 14.0 | 14.9 | 10.0 | 15.4 | 19.9 | 12.9 | 20.4 |
| | NPQ | 14.3 | 27.7 | 12.4 | 13.0 | 21.9 | 11.7 | 13.6 | 19.2 | 13.0 | 8.3 | 14.5 | 7.7 |
| 2,5 bis 5 Mio. | Median | 10.5 | 5.9 | 10.8 | 9.9 | 5.7 | 10.5 | 10.5 | 6.4 | 11.2 | 14.7 | 9.3 | 15.3 |
| | NPQ | 16.6 | 31.6 | 15.2 | 16.5 | 25.8 | 15.4 | 15.6 | 21.3 | 14.9 | 10.1 | 14.2 | 9.7 |
| 5 bis 12,5 Mio. | Median | 8.2 | 0.2 | 8.8 | 8.8 | 4.5 | 9.2 | 9.5 | 4.7 | 10.2 | 12.3 | 7.1 | 12.7 |
| | NPQ | 20.0 | 49.6 | 17.9 | 16.3 | 22.4 | 15.8 | 16.5 | 25.7 | 15.8 | 10.0 | 16.6 | 9.4 |
| 12,5 bis 50 Mio. | Median | 7.5 | 4.0 | 7.6 | 7.4 | 4.9 | 7.6 | 7.8 | 4.2 | 8.0 | 9.9 | 5.6 | 10.2 |
| | NPQ | 19.6 | 26.3 | 19.4 | 18.3 | 28.4 | 17.7 | 18.4 | 23.7 | 18.1 | 12.0 | 15.6 | 11.7 |

| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 15.6 | 10.4 | 16.1 | 13.8 | 9.5 | 14.2 | 14.3 | 9.8 | 14.8 | 12.1 | 8.2 | 12.4 |
| Mittelstand | NPQ | 10.3 | 14.0 | 10.0 | 12.4 | 17.1 | 12.0 | 11.6 | 15.9 | 11.3 | 13.0 | 16.0 | 12.7 |
| über 50 Mio. | Median | 8.3 | 6.2 | 8.5 | 6.9 | 4.0 | 7.1 | 7.3 | 5.5 | 7.5 | 7.2 | 6.3 | 7.3 |
| Großunternehmen | NPQ | 14.0 | 12.7 | 14.1 | 15.5 | 19.6 | 15.3 | 15.3 | 15.1 | 15.4 | 15.3 | 13.0 | 15.4 |
| 0 bis 1 Mio. | Median | 21.7 | 14.4 | 22.5 | 20.1 | 12.2 | 20.9 | 21.0 | 13.7 | 21.6 | 17.8 | 9.1 | 18.7 |
| Kleinunternehmen | NPQ | 10.9 | 17.0 | 10.3 | 12.3 | 19.6 | 11.7 | 12.1 | 17.5 | 11.6 | 15.0 | 22.8 | 14.4 |
| 1 bis 50 Mio. | Median | 13.7 | 9.4 | 14.2 | 12.1 | 8.7 | 12.5 | 12.7 | 9.1 | 13.1 | 11.3 | 8.0 | 11.6 |
| Mittelunternehmen | NPQ | 10.1 | 12.7 | 9.8 | 12.4 | 16.1 | 12.1 | 11.5 | 15.3 | 11.1 | 12.5 | 14.5 | 12.4 |
| 0 bis 0,25 Mio. | Median | 16.5 | 11.4 | 16.8 | 16.6 | 11.1 | 17.2 | 15.0 | 12.5 | 15.1 | 9.6 | 3.2 | 10.2 |
| | NPQ | 17.8 | 21.2 | 17.5 | 18.5 | 27.7 | 17.6 | 19.3 | 24.2 | 18.9 | 23.9 | 35.3 | 23.1 |
| 0,25 bis 0,5 Mio. | Median | 23.3 | 14.5 | 24.1 | 21.5 | 11.7 | 22.3 | 23.1 | 13.4 | 23.7 | 19.3 | 13.6 | 20.3 |
| | NPQ | 9.6 | 16.8 | 9.0 | 11.4 | 20.8 | 10.6 | 10.8 | 23.0 | 9.8 | 14.4 | 24.3 | 13.6 |
| 0,5 bis 2,5 Mio. | Median | 20.2 | 12.9 | 21.0 | 18.2 | 12.1 | 18.7 | 19.2 | 12.9 | 19.8 | 17.7 | 10.3 | 18.6 |
| | NPQ | 8.5 | 13.6 | 8.0 | 10.5 | 14.7 | 10.1 | 9.8 | 13.0 | 9.5 | 11.4 | 15.3 | 11.0 |
| 2,5 bis 5 Mio. | Median | 14.9 | 9.9 | 15.5 | 13.1 | 9.1 | 13.5 | 13.9 | 9.3 | 14.3 | 12.9 | 8.7 | 13.4 |
| | NPQ | 9.4 | 13.1 | 9.0 | 11.9 | 15.7 | 11.5 | 10.8 | 15.3 | 10.3 | 10.9 | 13.7 | 10.6 |
| 5 bis 12,5 Mio. | Median | 11.7 | 7.6 | 12.1 | 10.3 | 7.9 | 10.6 | 10.6 | 7.5 | 10.9 | 10.2 | 8.0 | 10.4 |
| | NPQ | 10.7 | 11.6 | 10.7 | 13.5 | 16.0 | 13.3 | 13.3 | 17.5 | 12.9 | 13.5 | 16.7 | 13.2 |
| 12,5 bis 50 Mio. | Median | 9.4 | 6.4 | 9.6 | 8.3 | 6.0 | 8.6 | 8.8 | 6.5 | 9.0 | 8.2 | 6.8 | 8.4 |
| | NPQ | 12.8 | 14.1 | 12.7 | 14.5 | 20.9 | 14.1 | 12.7 | 15.0 | 12.5 | 14.0 | 12.8 | 14.1 |

Personalaufwandsquote gesamt (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 22.1 | 21.9 | 22.1 | 21.6 | 22.3 | 21.5 | 20.6 | 22.1 | 20.5 | 19.2 | 20.1 | 19.1 |
| über 50 Mio. Großunternehmen | Median | 14.8 | 18.2 | 14.7 | 15.1 | 13.7 | 15.2 | 15.3 | 14.8 | 15.3 | 13.5 | 14.4 | 13.5 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 23.8 | 23.2 | 23.9 | 23.0 | 24.7 | 22.7 | 20.1 | 23.2 | 19.7 | 18.1 | 21.1 | 17.9 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 20.5 | 20.1 | 20.5 | 20.3 | 19.0 | 20.4 | 21.5 | 20.1 | 21.6 | 20.2 | 19.2 | 20.3 |
| 0 bis 0,25 Mio. | Median | 17.3 | 17.6 | 17.2 | 15.6 | 20.2 | 14.7 | 10.2 | 16.7 | 9.7 | 7.9 | 12.3 | 7.7 |
| 0,25 bis 0,5 Mio. | Median | 24.9 | 24.2 | 25.1 | 24.1 | 25.6 | 23.8 | 22.6 | 25.3 | 22.4 | 20.0 | 22.9 | 19.8 |
| 0,5 bis 2,5 Mio. | Median | 25.4 | 24.8 | 25.5 | 25.2 | 24.9 | 25.3 | 25.3 | 24.9 | 25.4 | 23.3 | 23.4 | 23.3 |
| 2,5 bis 5 Mio. | Median | 20.2 | 18.1 | 20.5 | 20.2 | 18.2 | 20.4 | 21.5 | 20.4 | 21.5 | 20.5 | 19.9 | 20.5 |
| 5 bis 12,5 Mio. | Median | 16.2 | 14.7 | 16.4 | 16.5 | 13.1 | 17.1 | 17.9 | 15.0 | 18.2 | 18.0 | 16.9 | 18.0 |
| 12,5 bis 50 Mio. | Median | 15.7 | 15.9 | 15.7 | 15.6 | 14.3 | 15.7 | 16.1 | 14.3 | 16.3 | 15.2 | 13.7 | 15.3 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 17.8 | 19.7 | 17.6 | 18.3 | 20.3 | 18.1 | 17.9 | 20.0 | 17.7 | 16.8 | 19.3 | 16.6 |
| über 50 Mio. Großunternehmen | Median | 14.1 | 12.6 | 14.3 | 14.6 | 12.7 | 14.7 | 14.9 | 12.0 | 15.2 | 15.2 | 13.4 | 15.4 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 12.7 | 17.7 | 12.3 | 11.8 | 17.1 | 11.4 | 10.4 | 16.1 | 9.9 | 4.6 | 11.1 | 4.3 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 21.8 | 21.2 | 21.9 | 22.9 | 22.3 | 23.0 | 23.2 | 22.5 | 23.2 | 23.3 | 22.3 | 23.3 |
| 0 bis 0,25 Mio. | Median | 0.0 | 2.6 | 0.0 | 0.0 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 0,25 bis 0,5 Mio. | Median | 16.5 | 21.4 | 16.1 | 16.1 | 20.7 | 15.7 | 14.6 | 19.9 | 14.1 | 6.5 | 14.6 | 6.1 |
| 0,5 bis 2,5 Mio. | Median | 23.0 | 23.6 | 22.9 | 23.7 | 24.4 | 23.6 | 23.5 | 24.2 | 23.5 | 21.7 | 23.1 | 21.6 |
| 2,5 bis 5 Mio. | Median | 22.8 | 21.9 | 22.9 | 24.2 | 23.5 | 24.2 | 24.6 | 24.2 | 24.7 | 25.9 | 24.4 | 26.0 |
| 5 bis 12,5 Mio. | Median | 20.0 | 19.1 | 20.1 | 21.4 | 20.9 | 21.5 | 21.7 | 21.4 | 21.7 | 22.8 | 23.1 | 22.7 |
| 12,5 bis 50 Mio. | Median | 17.1 | 15.2 | 17.2 | 18.0 | 15.9 | 18.2 | 18.4 | 16.4 | 18.6 | 19.1 | 16.2 | 19.3 |

Personalaufwandsquote Bauwirtschaft (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|---------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 33.9 | 33.7 | 34.0 | 31.4 | 32.4 | 31.2 | 30.2 | 29.7 | 30.2 | 27.2 | 26.0 | 27.3 |
| über 50 Mio. Großunternehmen | Median | 26.5 | 24.6 | 27.0 | 22.8 | 16.4 | 23.3 | 22.9 | 15.5 | 23.0 | 19.1 | 13.4 | 19.2 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 35.3 | 33.8 | 35.6 | 32.5 | 34.0 | 32.1 | 29.9 | 31.0 | 29.7 | 27.0 | 27.5 | 27.0 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 32.8 | 33.6 | 32.6 | 30.5 | 30.8 | 30.4 | 30.6 | 28.0 | 31.0 | 27.3 | 25.0 | 27.6 |
| 0 bis 0,25 Mio. | Median | 27.0 | 27.5 | 27.0 | 23.6 | 31.3 | 22.0 | 19.6 | 24.5 | 18.8 | 14.7 | 21.0 | 14.4 |
| 0,25 bis 0,5 Mio. | Median | 35.7 | 34.8 | 35.8 | 33.0 | 34.5 | 32.7 | 31.1 | 32.2 | 31.0 | 28.2 | 28.1 | 28.1 |
| 0,5 bis 2,5 Mio. | Median | 36.1 | 34.9 | 36.5 | 34.1 | 33.8 | 34.1 | 32.7 | 30.9 | 33.0 | 30.1 | 28.1 | 30.3 |
| 2,5 bis 5 Mio. | Median | 32.0 | 33.2 | 31.6 | 29.2 | 30.5 | 28.8 | 29.4 | 27.2 | 29.7 | 26.4 | 24.4 | 26.7 |
| 5 bis 12,5 Mio. | Median | 28.0 | 30.5 | 27.3 | 26.3 | 28.0 | 25.9 | 27.0 | 25.6 | 27.3 | 23.5 | 22.8 | 23.6 |
| 12,5 bis 50 Mio. | Median | 26.1 | 25.5 | 26.1 | 24.0 | 24.3 | 24.0 | 25.0 | 25.2 | 25.0 | 21.2 | 19.2 | 21.3 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 26.0 | 24.6 | 26.2 | 26.8 | 25.6 | 27.0 | 27.3 | 26.3 | 27.4 | 27.8 | 25.7 | 28.0 |
| über 50 Mio. Großunternehmen | Median | 19.3 | 23.4 | 18.9 | 19.1 | 19.6 | 19.1 | 18.8 | 14.5 | 18.8 | 18.1 | 15.1 | 18.8 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 25.3 | 26.0 | 25.3 | 25.9 | 26.5 | 25.9 | 26.4 | 27.1 | 26.3 | 26.7 | 26.0 | 26.8 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 26.5 | 23.8 | 26.8 | 27.5 | 25.1 | 27.7 | 27.9 | 26.0 | 28.1 | 28.1 | 25.6 | 28.4 |
| 0 bis 0,25 Mio. | Median | 11.9 | 17.3 | 11.5 | 10.7 | 16.1 | 10.1 | 9.5 | 16.2 | 9.2 | 6.0 | 20.7 | 5.2 |
| 0,25 bis 0,5 Mio. | Median | 25.4 | 26.2 | 25.3 | 26.1 | 26.7 | 26.1 | 26.2 | 29.0 | 26.1 | 26.4 | 24.5 | 26.7 |
| 0,5 bis 2,5 Mio. | Median | 28.4 | 27.3 | 28.6 | 29.3 | 28.0 | 29.4 | 29.9 | 28.5 | 30.0 | 30.6 | 28.2 | 30.8 |
| 2,5 bis 5 Mio. | Median | 26.1 | 23.1 | 26.5 | 27.2 | 25.1 | 27.5 | 27.9 | 26.2 | 28.1 | 28.9 | 27.1 | 29.0 |
| 5 bis 12,5 Mio. | Median | 22.6 | 20.2 | 23.2 | 24.1 | 22.3 | 24.2 | 24.6 | 23.6 | 24.7 | 25.1 | 24.3 | 25.2 |
| 12,5 bis 50 Mio. | Median | 21.3 | 21.5 | 21.2 | 21.1 | 20.8 | 21.2 | 21.5 | 21.5 | 21.5 | 22.6 | 21.9 | 22.6 |

Personalaufwandsquote Dienstleistung (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|---------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 26.9 | 24.7 | 27.3 | 26.6 | 26.4 | 26.7 | 26.5 | 25.4 | 26.7 | 25.1 | 24.6 | 25.1 |
| über 50 Mio. Großunternehmen | Median | 24.2 | 21.0 | 24.5 | 26.3 | 14.3 | 27.4 | 34.6 | 25.9 | 35.1 | 33.3 | 32.6 | 32.6 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 24.6 | 23.3 | 24.8 | 23.9 | 25.2 | 23.7 | 23.0 | 23.8 | 22.9 | 20.8 | 22.2 | 20.6 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 32.2 | 29.3 | 32.4 | 32.6 | 29.9 | 32.9 | 35.1 | 30.2 | 35.6 | 32.2 | 29.4 | 32.3 |
| 0 bis 0,25 Mio. | Median | 17.6 | 18.3 | 17.5 | 15.8 | 21.1 | 14.9 | 13.6 | 16.6 | 13.2 | 8.5 | 10.6 | 8.4 |
| 0,25 bis 0,5 Mio. | Median | 26.0 | 24.3 | 26.4 | 24.8 | 26.3 | 24.6 | 25.8 | 26.0 | 25.7 | 23.8 | 24.3 | 23.7 |
| 0,5 bis 2,5 Mio. | Median | 32.3 | 29.9 | 32.5 | 31.9 | 29.9 | 32.2 | 32.7 | 29.2 | 33.1 | 30.5 | 29.2 | 30.6 |
| 2,5 bis 5 Mio. | Median | 33.7 | 29.4 | 34.3 | 34.3 | 34.6 | 34.3 | 36.5 | 32.4 | 37.0 | 33.4 | 31.6 | 33.5 |
| 5 bis 12,5 Mio. | Median | 28.0 | 21.2 | 28.7 | 28.1 | 26.5 | 28.4 | 34.6 | 28.5 | 35.7 | 31.7 | 28.7 | 31.9 |
| 12,5 bis 50 Mio. | Median | 27.4 | 23.2 | 27.7 | 27.5 | 16.4 | 29.2 | 36.0 | 24.3 | 37.6 | 30.6 | 21.8 | 30.8 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 18.6 | 21.0 | 18.4 | 18.0 | 20.6 | 17.8 | 17.9 | 20.6 | 17.6 | 16.6 | 18.5 | 16.4 |
| über 50 Mio. Großunternehmen | Median | 33.5 | 21.5 | 35.5 | 34.7 | 26.2 | 37.2 | 38.0 | 27.4 | 40.0 | 37.3 | 28.0 | 39.1 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 8.6 | 14.0 | 8.2 | 6.1 | 12.2 | 5.6 | 5.4 | 11.1 | 5.0 | 0.0 | 3.8 | 0.0 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 31.7 | 29.6 | 31.9 | 32.6 | 30.3 | 32.9 | 32.6 | 30.0 | 32.9 | 33.6 | 29.3 | 34.0 |
| 0 bis 0,25 Mio. | Median | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 0,25 bis 0,5 Mio. | Median | 17.8 | 21.5 | 17.5 | 15.8 | 19.8 | 15.4 | 15.0 | 19.1 | 14.6 | 4.0 | 10.2 | 3.7 |
| 0,5 bis 2,5 Mio. | Median | 28.0 | 27.6 | 28.1 | 28.1 | 26.9 | 28.2 | 27.8 | 26.8 | 27.9 | 26.2 | 24.7 | 26.4 |
| 2,5 bis 5 Mio. | Median | 33.9 | 32.0 | 34.0 | 35.1 | 33.3 | 35.2 | 35.4 | 32.9 | 35.6 | 37.3 | 35.2 | 37.5 |
| 5 bis 12,5 Mio. | Median | 32.4 | 28.7 | 32.8 | 34.4 | 30.4 | 34.9 | 34.5 | 30.4 | 35.1 | 36.2 | 31.6 | 36.5 |
| 12,5 bis 50 Mio. | Median | 32.3 | 27.1 | 32.6 | 33.3 | 26.5 | 34.1 | 33.9 | 26.1 | 34.5 | 33.5 | 21.6 | 34.5 |

Personalaufwandsquote Handel (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|---------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 11.6 | 10.3 | 11.9 | 11.3 | 10.2 | 11.5 | 11.8 | 10.9 | 11.8 | 11.5 | 10.9 | 11.5 |
| über 50 Mio. Großunternehmen | Median | 9.7 | 13.2 | 9.7 | 9.7 | 9.5 | 9.7 | 10.2 | 10.2 | 10.2 | 8.3 | 9.1 | 8.3 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 12.7 | 11.9 | 12.8 | 12.1 | 12.8 | 11.9 | 12.3 | 13.3 | 12.2 | 12.4 | 13.5 | 12.3 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 11.2 | 9.4 | 11.5 | 10.9 | 9.2 | 11.3 | 11.4 | 9.7 | 11.6 | 11.1 | 10.0 | 11.2 |
| 0 bis 0,25 Mio. | Median | 9.4 | 10.6 | 9.1 | 8.8 | 12.1 | 8.2 | 8.3 | 11.9 | 8.0 | 8.1 | 11.0 | 7.8 |
| 0,25 bis 0,5 Mio. | Median | 13.0 | 12.9 | 13.0 | 12.7 | 13.9 | 12.4 | 13.4 | 15.2 | 13.2 | 13.4 | 14.9 | 13.2 |
| 0,5 bis 2,5 Mio. | Median | 12.7 | 10.5 | 13.1 | 12.2 | 10.9 | 12.5 | 12.6 | 11.5 | 12.7 | 12.6 | 12.0 | 12.6 |
| 2,5 bis 5 Mio. | Median | 11.2 | 9.2 | 11.6 | 10.9 | 8.9 | 11.4 | 11.4 | 9.4 | 11.7 | 11.4 | 10.0 | 11.6 |
| 5 bis 12,5 Mio. | Median | 10.3 | 8.9 | 10.5 | 10.2 | 8.3 | 10.5 | 10.7 | 9.1 | 10.9 | 10.4 | 9.4 | 10.5 |
| 12,5 bis 50 Mio. | Median | 10.1 | 9.6 | 10.2 | 9.9 | 8.7 | 10.0 | 10.0 | 8.6 | 10.1 | 9.1 | 8.2 | 9.2 |

| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
|---------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 11.4 | 11.1 | 11.5 | 11.9 | 11.8 | 11.9 | 12.0 | 11.8 | 12.0 | 12.2 | 11.6 | 12.3 |
| über 50 Mio. Großunternehmen | Median | 7.4 | 5.4 | 7.6 | 7.7 | 6.6 | 7.8 | 7.8 | 7.8 | 7.8 | 8.1 | 7.8 | 8.1 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 12.3 | 13.6 | 12.2 | 12.8 | 14.2 | 12.7 | 13.1 | 14.2 | 13.0 | 13.8 | 15.2 | 13.7 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 11.1 | 10.4 | 11.2 | 11.6 | 11.1 | 11.7 | 11.7 | 11.1 | 11.8 | 12.0 | 11.0 | 12.0 |
| 0 bis 0,25 Mio. | Median | 7.1 | 11.3 | 6.8 | 7.4 | 11.1 | 7.0 | 7.2 | 10.9 | 6.9 | 6.9 | 7.8 | 6.8 |
| 0,25 bis 0,5 Mio. | Median | 13.0 | 14.5 | 12.9 | 13.7 | 15.4 | 13.5 | 13.9 | 15.5 | 13.8 | 14.6 | 17.7 | 14.4 |
| 0,5 bis 2,5 Mio. | Median | 12.6 | 12.4 | 12.7 | 13.3 | 13.4 | 13.3 | 13.4 | 13.7 | 13.4 | 14.2 | 14.6 | 14.1 |
| 2,5 bis 5 Mio. | Median | 11.3 | 10.6 | 11.4 | 11.9 | 11.2 | 12.0 | 12.1 | 11.0 | 12.1 | 12.5 | 11.4 | 12.6 |
| 5 bis 12,5 Mio. | Median | 10.4 | 9.6 | 10.5 | 10.9 | 10.6 | 11.0 | 11.0 | 10.2 | 11.1 | 11.6 | 10.3 | 11.7 |
| 12,5 bis 50 Mio. | Median | 8.7 | 8.0 | 8.8 | 9.5 | 8.6 | 9.6 | 9.7 | 8.8 | 9.8 | 10.1 | 9.4 | 10.2 |

Personalaufwandsquote Verarbeitendes Gewerbe (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|---------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 30.1 | 29.2 | 30.2 | 30.0 | 30.1 | 30.0 | 30.2 | 30.6 | 30.2 | 26.7 | 26.3 | 26.7 |
| über 50 Mio. Großunternehmen | Median | 20.3 | 15.2 | 20.5 | 20.5 | 14.9 | 20.9 | 18.9 | 16.7 | 19.1 | 16.8 | 15.1 | 16.9 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 30.7 | 30.6 | 30.8 | 30.6 | 32.0 | 30.2 | 30.0 | 32.3 | 29.7 | 27.1 | 29.6 | 26.8 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 29.6 | 27.2 | 29.9 | 29.7 | 28.4 | 29.9 | 30.4 | 28.7 | 30.5 | 26.5 | 24.5 | 26.6 |
| 0 bis 0,25 Mio. | Median | 24.8 | 28.8 | 24.1 | 21.9 | 26.9 | 21.2 | 19.5 | 27.6 | 18.7 | 15.8 | 23.0 | 15.3 |
| 0,25 bis 0,5 Mio. | Median | 30.5 | 32.2 | 30.3 | 30.1 | 32.1 | 29.5 | 29.9 | 33.3 | 29.5 | 27.3 | 30.8 | 26.9 |
| 0,5 bis 2,5 Mio. | Median | 33.0 | 30.0 | 33.4 | 33.1 | 32.5 | 33.2 | 33.7 | 32.8 | 33.8 | 30.2 | 29.3 | 30.3 |
| 2,5 bis 5 Mio. | Median | 30.2 | 26.7 | 30.6 | 29.8 | 28.5 | 30.2 | 30.9 | 29.8 | 31.0 | 27.0 | 25.9 | 27.1 |
| 5 bis 12,5 Mio. | Median | 26.9 | 25.4 | 27.1 | 27.4 | 24.1 | 27.7 | 27.9 | 25.7 | 28.1 | 25.6 | 22.3 | 25.8 |
| 12,5 bis 50 Mio. | Median | 25.1 | 21.5 | 25.2 | 24.8 | 21.6 | 25.1 | 24.9 | 20.2 | 25.1 | 21.5 | 19.1 | 21.6 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 26.8 | 27.2 | 26.8 | 28.5 | 28.8 | 28.4 | 28.6 | 28.9 | 28.5 | 29.0 | 29.6 | 28.9 |
| über 50 Mio. Großunternehmen | Median | 19.1 | 16.2 | 19.4 | 20.3 | 16.5 | 20.5 | 20.7 | 15.3 | 21.0 | 21.2 | 16.1 | 21.5 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 26.0 | 29.0 | 25.7 | 27.5 | 31.0 | 27.2 | 27.3 | 30.2 | 26.9 | 27.9 | 33.9 | 27.5 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 27.2 | 26.6 | 27.3 | 28.7 | 28.1 | 28.8 | 29.0 | 28.5 | 29.0 | 29.1 | 29.1 | 29.1 |
| 0 bis 0,25 Mio. | Median | 13.4 | 20.5 | 12.7 | 13.5 | 21.7 | 13.1 | 12.5 | 15.4 | 12.4 | 9.9 | 18.6 | 9.7 |
| 0,25 bis 0,5 Mio. | Median | 25.5 | 29.0 | 25.1 | 26.8 | 31.7 | 26.5 | 26.1 | 29.2 | 25.7 | 26.6 | 31.9 | 26.2 |
| 0,5 bis 2,5 Mio. | Median | 29.8 | 30.2 | 29.7 | 31.1 | 31.7 | 31.0 | 31.3 | 32.2 | 31.2 | 32.2 | 34.4 | 32.0 |
| 2,5 bis 5 Mio. | Median | 27.9 | 27.1 | 28.0 | 29.5 | 28.6 | 29.7 | 29.7 | 28.8 | 29.8 | 30.3 | 30.1 | 30.3 |
| 5 bis 12,5 Mio. | Median | 26.3 | 24.9 | 26.4 | 28.0 | 26.9 | 28.1 | 28.3 | 27.0 | 28.4 | 28.9 | 29.1 | 28.9 |
| 12,5 bis 50 Mio. | Median | 22.9 | 20.6 | 23.0 | 24.4 | 23.1 | 24.5 | 24.7 | 23.1 | 24.8 | 25.6 | 25.0 | 25.7 |

Zinsaufwandsquote gesamt (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|-----|------|--------|-----|------|--------|-----|------|--------|-----|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 2.0 | 1.9 | 2.0 | 1.8 | 1.8 | 1.7 | 1.8 | 1.9 | 1.8 | 1.4 | 1.6 | 1.4 |
| über 50 Mio. Großunternehmen | Median | 1.1 | 1.7 | 1.0 | 0.9 | 1.6 | 0.9 | 0.8 | 1.3 | 0.8 | 0.7 | 1.2 | 0.7 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 2.9 | 2.4 | 3.0 | 2.7 | 2.4 | 2.8 | 2.7 | 2.7 | 2.7 | 2.2 | 2.4 | 2.2 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 1.5 | 1.6 | 1.5 | 1.3 | 1.5 | 1.3 | 1.1 | 1.3 | 1.1 | 0.9 | 1.2 | 0.9 |
| 0 bis 0,25 Mio. | Median | 5.0 | 4.2 | 5.1 | 4.6 | 4.2 | 4.6 | 4.8 | 5.3 | 4.7 | 4.4 | 4.7 | 4.3 |
| 0,25 bis 0,5 Mio. | Median | 3.1 | 2.4 | 3.2 | 2.9 | 2.6 | 2.9 | 2.5 | 2.7 | 2.5 | 2.2 | 2.3 | 2.2 |
| 0,5 bis 2,5 Mio. | Median | 1.9 | 1.6 | 1.9 | 1.7 | 1.6 | 1.7 | 1.5 | 1.6 | 1.5 | 1.2 | 1.4 | 1.2 |
| 2,5 bis 5 Mio. | Median | 1.4 | 1.6 | 1.4 | 1.2 | 1.4 | 1.2 | 1.0 | 1.3 | 1.0 | 0.8 | 1.1 | 0.8 |
| 5 bis 12,5 Mio. | Median | 1.3 | 1.6 | 1.3 | 1.2 | 1.5 | 1.1 | 0.9 | 1.3 | 0.9 | 0.8 | 1.1 | 0.7 |
| 12,5 bis 50 Mio. | Median | 1.2 | 1.6 | 1.2 | 1.0 | 1.6 | 1.0 | 0.9 | 1.3 | 0.8 | 0.8 | 1.2 | 0.7 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 1.2 | 1.3 | 1.2 | 1.1 | 1.2 | 1.1 | 1.0 | 1.1 | 1.0 | 1.0 | 1.2 | 1.0 |
| über 50 Mio. Großunternehmen | Median | 0.7 | 0.9 | 0.7 | 0.6 | 0.8 | 0.6 | 0.5 | 0.6 | 0.5 | 0.5 | 0.7 | 0.5 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 2.4 | 2.3 | 2.4 | 2.3 | 2.2 | 2.3 | 2.1 | 2.2 | 2.1 | 2.8 | 3.3 | 2.7 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 0.7 | 1.0 | 0.7 | 0.7 | 0.9 | 0.7 | 0.6 | 0.8 | 0.6 | 0.6 | 0.9 | 0.6 |
| 0 bis 0,25 Mio. | Median | 6.1 | 6.1 | 6.1 | 6.3 | 5.7 | 6.3 | 5.7 | 5.3 | 5.7 | 6.9 | 7.9 | 6.8 |
| 0,25 bis 0,5 Mio. | Median | 2.2 | 2.2 | 2.2 | 2.1 | 2.1 | 2.2 | 2.0 | 2.0 | 2.0 | 2.6 | 3.2 | 2.6 |
| 0,5 bis 2,5 Mio. | Median | 1.1 | 1.2 | 1.1 | 1.0 | 1.1 | 1.0 | 0.9 | 1.1 | 0.9 | 1.1 | 1.5 | 1.0 |
| 2,5 bis 5 Mio. | Median | 0.7 | 0.9 | 0.7 | 0.6 | 0.9 | 0.6 | 0.6 | 0.7 | 0.6 | 0.6 | 0.8 | 0.6 |
| 5 bis 12,5 Mio. | Median | 0.6 | 0.9 | 0.6 | 0.6 | 0.7 | 0.5 | 0.5 | 0.7 | 0.5 | 0.5 | 0.7 | 0.5 |
| 12,5 bis 50 Mio. | Median | 0.6 | 0.9 | 0.6 | 0.5 | 0.8 | 0.5 | 0.5 | 0.7 | 0.5 | 0.5 | 0.7 | 0.5 |

Zinsaufwandsquote Bauwirtschaft (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|-----|------|--------|-----|------|--------|-----|------|--------|-----|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 1.6 | 1.2 | 1.8 | 1.6 | 1.2 | 1.7 | 1.6 | 1.3 | 1.6 | 1.2 | 0.9 | 1.2 |
| über 50 Mio. Großunternehmen | Median | 1.2 | 0.9 | 1.2 | 0.9 | 0.8 | 0.9 | 0.8 | 2.3 | 0.8 | 0.8 | 1.4 | 0.8 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 2.3 | 1.3 | 2.5 | 2.2 | 1.6 | 2.4 | 2.1 | 1.7 | 2.2 | 1.8 | 1.4 | 1.8 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 1.3 | 1.1 | 1.4 | 1.2 | 1.0 | 1.2 | 1.0 | 0.9 | 1.0 | 0.7 | 0.7 | 0.7 |
| 0 bis 0,25 Mio. | Median | 4.1 | 1.8 | 4.5 | 3.9 | 2.5 | 4.2 | 4.1 | 3.4 | 4.1 | 3.9 | 2.5 | 4.0 |
| 0,25 bis 0,5 Mio. | Median | 2.6 | 1.4 | 2.8 | 2.5 | 1.9 | 2.7 | 2.1 | 1.8 | 2.2 | 1.9 | 1.4 | 1.9 |
| 0,5 bis 2,5 Mio. | Median | 1.6 | 1.1 | 1.7 | 1.5 | 1.2 | 1.6 | 1.3 | 1.1 | 1.3 | 1.0 | 0.9 | 1.0 |
| 2,5 bis 5 Mio. | Median | 1.3 | 1.1 | 1.3 | 1.1 | 0.9 | 1.1 | 0.9 | 0.8 | 0.9 | 0.6 | 0.6 | 0.7 |
| 5 bis 12,5 Mio. | Median | 1.3 | 1.2 | 1.3 | 1.1 | 1.0 | 1.1 | 0.8 | 0.9 | 0.8 | 0.6 | 0.6 | 0.6 |
| 12,5 bis 50 Mio. | Median | 1.1 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 0.9 | 0.7 | 0.9 | 0.8 | 0.6 | 0.8 | 0.7 | 0.6 | 0.7 | 0.6 | 0.5 | 0.6 |
| über 50 Mio. Großunternehmen | Median | 0.6 | 0.8 | 0.6 | 0.5 | 0.7 | 0.5 | 0.5 | 0.6 | 0.5 | 0.4 | 0.6 | 0.4 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 1.3 | 1.0 | 1.4 | 1.2 | 0.9 | 1.2 | 1.1 | 0.8 | 1.1 | 1.0 | 0.8 | 1.0 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| 0 bis 0,25 Mio. | Median | 2.9 | 2.1 | 3.0 | 2.5 | 1.7 | 2.6 | 2.3 | 1.9 | 2.4 | 3.0 | 2.4 | 3.0 |
| 0,25 bis 0,5 Mio. | Median | 1.4 | 1.0 | 1.5 | 1.3 | 1.0 | 1.3 | 1.1 | 0.9 | 1.1 | 1.0 | 1.0 | 1.1 |
| 0,5 bis 2,5 Mio. | Median | 0.8 | 0.7 | 0.9 | 0.7 | 0.6 | 0.8 | 0.7 | 0.6 | 0.7 | 0.7 | 0.6 | 0.7 |
| 2,5 bis 5 Mio. | Median | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.4 |
| 5 bis 12,5 Mio. | Median | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.4 |
| 12,5 bis 50 Mio. | Median | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.4 | 0.4 | 0.5 | 0.4 | 0.5 | 0.4 | 0.5 |

Zinsaufwandsquote Dienstleistung (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|-----|------|--------|-----|------|--------|-----|------|--------|-----|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 3.0 | 3.4 | 3.0 | 2.5 | 2.9 | 2.5 | 2.4 | 3.4 | 2.4 | 1.8 | 2.7 | 1.8 |
| über 50 Mio. Großunternehmen | Median | 2.1 | 2.5 | 1.8 | 1.8 | 5.1 | 1.6 | 1.4 | 2.8 | 1.3 | 1.1 | 1.6 | 1.1 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 3.9 | 3.8 | 3.9 | 3.4 | 3.5 | 3.4 | 3.2 | 5.0 | 3.1 | 2.7 | 4.1 | 2.7 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 1.9 | 2.6 | 1.9 | 1.5 | 1.9 | 1.5 | 1.3 | 1.8 | 1.2 | 1.0 | 1.6 | 0.9 |
| 0 bis 0,25 Mio. | Median | 5.7 | 5.7 | 5.7 | 5.1 | 5.8 | 5.1 | 5.1 | 8.8 | 4.9 | 4.8 | 7.1 | 4.8 |
| 0,25 bis 0,5 Mio. | Median | 3.7 | 3.3 | 3.8 | 3.3 | 3.2 | 3.3 | 2.8 | 4.1 | 2.7 | 2.4 | 3.8 | 2.4 |
| 0,5 bis 2,5 Mio. | Median | 2.3 | 2.2 | 2.3 | 2.0 | 2.0 | 2.0 | 1.7 | 2.2 | 1.6 | 1.3 | 2.0 | 1.3 |
| 2,5 bis 5 Mio. | Median | 1.6 | 2.6 | 1.6 | 1.3 | 1.7 | 1.3 | 1.2 | 1.5 | 1.1 | 0.9 | 1.5 | 0.8 |
| 5 bis 12,5 Mio. | Median | 2.1 | 5.4 | 1.8 | 1.4 | 2.5 | 1.3 | 1.2 | 2.1 | 1.1 | 0.9 | 1.7 | 0.8 |
| 12,5 bis 50 Mio. | Median | 2.1 | 5.3 | 2.0 | 1.6 | 8.4 | 1.4 | 1.2 | 2.9 | 1.1 | 0.9 | 2.3 | 0.9 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 2.1 | 2.6 | 2.1 | 2.0 | 2.4 | 2.0 | 1.8 | 2.2 | 1.8 | 2.0 | 2.7 | 1.9 |
| über 50 Mio. Großunternehmen | Median | 1.1 | 2.2 | 1.1 | 0.9 | 1.3 | 0.9 | 0.9 | 1.1 | 0.9 | 0.9 | 1.0 | 0.8 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 3.8 | 4.5 | 3.8 | 3.8 | 4.3 | 3.8 | 3.6 | 3.9 | 3.5 | 5.3 | 6.1 | 5.3 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 0.9 | 1.4 | 0.9 | 0.8 | 1.3 | 0.8 | 0.7 | 1.2 | 0.7 | 0.8 | 1.5 | 0.8 |
| 0 bis 0,25 Mio. | Median | 8.7 | 8.7 | 8.7 | 8.3 | 8.2 | 8.3 | 7.7 | 7.2 | 7.7 | 9.3 | 9.2 | 9.3 |
| 0,25 bis 0,5 Mio. | Median | 3.0 | 3.4 | 2.9 | 3.0 | 3.6 | 3.0 | 2.7 | 3.4 | 2.7 | 4.4 | 5.3 | 4.3 |
| 0,5 bis 2,5 Mio. | Median | 1.4 | 1.8 | 1.3 | 1.3 | 1.7 | 1.2 | 1.2 | 1.6 | 1.2 | 1.5 | 2.7 | 1.4 |
| 2,5 bis 5 Mio. | Median | 0.8 | 1.1 | 0.7 | 0.7 | 1.1 | 0.6 | 0.6 | 0.8 | 0.6 | 0.7 | 0.8 | 0.6 |
| 5 bis 12,5 Mio. | Median | 0.7 | 1.5 | 0.7 | 0.6 | 1.2 | 0.6 | 0.6 | 1.1 | 0.5 | 0.6 | 1.1 | 0.6 |
| 12,5 bis 50 Mio. | Median | 0.8 | 1.7 | 0.7 | 0.7 | 1.6 | 0.6 | 0.6 | 1.4 | 0.6 | 0.7 | 1.9 | 0.7 |

Zinsaufwandsquote Handel (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|-----|------|--------|-----|------|--------|-----|------|--------|-----|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 1.7 | 1.9 | 1.7 | 1.5 | 1.7 | 1.4 | 1.4 | 1.6 | 1.3 | 1.1 | 1.3 | 1.1 |
| über 50 Mio. Großunternehmen | Median | 0.9 | 1.3 | 0.8 | 0.7 | 0.8 | 0.7 | 0.6 | 0.7 | 0.5 | 0.5 | 0.7 | 0.5 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 2.6 | 2.4 | 2.7 | 2.4 | 2.4 | 2.4 | 2.2 | 2.2 | 2.2 | 1.8 | 1.9 | 1.8 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 1.4 | 1.6 | 1.3 | 1.2 | 1.5 | 1.1 | 1.0 | 1.3 | 0.9 | 0.8 | 1.1 | 0.8 |
| 0 bis 0,25 Mio. | Median | 4.4 | 3.8 | 4.5 | 4.1 | 3.5 | 4.1 | 3.8 | 3.7 | 3.8 | 3.2 | 3.3 | 3.2 |
| 0,25 bis 0,5 Mio. | Median | 2.9 | 2.5 | 3.0 | 2.7 | 2.7 | 2.7 | 2.2 | 2.3 | 2.2 | 1.9 | 2.0 | 1.9 |
| 0,5 bis 2,5 Mio. | Median | 1.8 | 1.7 | 1.8 | 1.6 | 1.7 | 1.6 | 1.3 | 1.5 | 1.3 | 1.1 | 1.4 | 1.1 |
| 2,5 bis 5 Mio. | Median | 1.3 | 1.7 | 1.3 | 1.2 | 1.5 | 1.1 | 0.9 | 1.2 | 0.9 | 0.8 | 1.1 | 0.7 |
| 5 bis 12,5 Mio. | Median | 1.2 | 1.5 | 1.1 | 1.1 | 1.5 | 1.0 | 0.8 | 1.2 | 0.8 | 0.7 | 1.0 | 0.7 |
| 12,5 bis 50 Mio. | Median | 1.1 | 1.6 | 1.0 | 0.9 | 1.3 | 0.9 | 0.7 | 1.0 | 0.7 | 0.7 | 1.0 | 0.7 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 0.8 | 0.9 | 0.8 | 0.7 | 0.8 | 0.7 | 0.6 | 0.7 | 0.6 | 0.5 | 0.7 | 0.5 |
| über 50 Mio. Großunternehmen | Median | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.2 | 0.3 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 1.4 | 1.2 | 1.4 | 1.2 | 1.0 | 1.2 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 0.6 | 0.8 | 0.6 | 0.5 | 0.7 | 0.5 | 0.5 | 0.6 | 0.5 | 0.5 | 0.6 | 0.5 |
| 0 bis 0,25 Mio. | Median | 2.6 | 2.1 | 2.6 | 2.1 | 2.0 | 2.2 | 1.8 | 1.4 | 1.8 | 1.6 | 1.4 | 1.6 |
| 0,25 bis 0,5 Mio. | Median | 1.5 | 1.2 | 1.5 | 1.3 | 1.2 | 1.3 | 1.1 | 1.1 | 1.1 | 1.0 | 0.8 | 1.0 |
| 0,5 bis 2,5 Mio. | Median | 0.9 | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.7 |
| 2,5 bis 5 Mio. | Median | 0.6 | 0.9 | 0.6 | 0.6 | 0.7 | 0.5 | 0.5 | 0.7 | 0.5 | 0.5 | 0.7 | 0.5 |
| 5 bis 12,5 Mio. | Median | 0.5 | 0.7 | 0.5 | 0.5 | 0.6 | 0.4 | 0.4 | 0.6 | 0.4 | 0.4 | 0.6 | 0.4 |
| 12,5 bis 50 Mio. | Median | 0.4 | 0.6 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.5 | 0.3 | 0.4 | 0.5 | 0.4 |

Zinsaufwandsquote Verarbeitendes Gewerbe (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|-----|------|--------|-----|------|--------|-----|------|--------|-----|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 2.1 | 2.5 | 2.1 | 1.8 | 2.2 | 1.8 | 1.7 | 1.9 | 1.7 | 1.2 | 1.4 | 1.2 |
| über 50 Mio. Großunternehmen | Median | 1.1 | 1.8 | 1.0 | 1.0 | 1.6 | 1.0 | 0.9 | 1.1 | 0.8 | 0.8 | 1.4 | 0.8 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 3.0 | 2.7 | 3.1 | 2.8 | 2.6 | 2.8 | 2.5 | 2.5 | 2.6 | 2.0 | 2.0 | 2.0 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 1.7 | 2.3 | 1.7 | 1.4 | 1.8 | 1.4 | 1.2 | 1.6 | 1.2 | 0.9 | 1.3 | 0.9 |
| 0 bis 0,25 Mio. | Median | 5.0 | 3.7 | 5.3 | 4.4 | 3.9 | 4.5 | 4.3 | 3.1 | 4.5 | 3.8 | 3.1 | 3.9 |
| 0,25 bis 0,5 Mio. | Median | 3.2 | 2.7 | 3.3 | 3.0 | 2.9 | 3.0 | 2.7 | 2.8 | 2.7 | 2.1 | 1.9 | 2.1 |
| 0,5 bis 2,5 Mio. | Median | 2.2 | 2.3 | 2.2 | 1.9 | 2.1 | 1.9 | 1.6 | 1.9 | 1.6 | 1.3 | 1.5 | 1.3 |
| 2,5 bis 5 Mio. | Median | 1.7 | 2.0 | 1.7 | 1.4 | 1.8 | 1.4 | 1.3 | 1.5 | 1.2 | 0.9 | 1.2 | 0.9 |
| 5 bis 12,5 Mio. | Median | 1.5 | 2.8 | 1.4 | 1.2 | 1.9 | 1.2 | 1.1 | 1.6 | 1.0 | 0.8 | 1.1 | 0.8 |
| 12,5 bis 50 Mio. | Median | 1.3 | 1.8 | 1.3 | 1.1 | 1.6 | 1.1 | 1.0 | 1.3 | 0.9 | 0.8 | 1.3 | 0.8 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 1.0 | 1.2 | 1.0 | 0.9 | 1.1 | 0.9 | 0.8 | 0.9 | 0.8 | 0.7 | 0.9 | 0.7 |
| über 50 Mio. Großunternehmen | Median | 0.8 | 1.0 | 0.8 | 0.7 | 1.0 | 0.7 | 0.7 | 0.8 | 0.6 | 0.6 | 0.7 | 0.6 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 1.7 | 1.7 | 1.7 | 1.5 | 1.7 | 1.5 | 1.4 | 1.5 | 1.4 | 1.3 | 1.7 | 1.3 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 0.8 | 1.1 | 0.8 | 0.7 | 0.9 | 0.7 | 0.7 | 0.9 | 0.7 | 0.7 | 0.8 | 0.6 |
| 0 bis 0,25 Mio. | Median | 3.1 | 3.0 | 3.1 | 2.6 | 2.7 | 2.6 | 2.4 | 2.7 | 2.4 | 2.0 | 4.4 | 2.0 |
| 0,25 bis 0,5 Mio. | Median | 2.0 | 1.8 | 2.0 | 1.7 | 1.7 | 1.7 | 1.6 | 1.5 | 1.6 | 1.4 | 1.4 | 1.4 |
| 0,5 bis 2,5 Mio. | Median | 1.1 | 1.3 | 1.1 | 1.0 | 1.3 | 1.0 | 0.9 | 1.0 | 0.9 | 0.9 | 1.1 | 0.9 |
| 2,5 bis 5 Mio. | Median | 0.8 | 1.0 | 0.8 | 0.7 | 0.9 | 0.7 | 0.7 | 0.8 | 0.7 | 0.7 | 0.9 | 0.7 |
| 5 bis 12,5 Mio. | Median | 0.7 | 1.0 | 0.7 | 0.6 | 0.8 | 0.6 | 0.6 | 0.8 | 0.6 | 0.6 | 0.8 | 0.6 |
| 12,5 bis 50 Mio. | Median | 0.7 | 1.0 | 0.7 | 0.6 | 0.9 | 0.6 | 0.6 | 0.8 | 0.6 | 0.6 | 0.7 | 0.6 |

Cashflow-Rate gesamt (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 7.0 | 6.0 | 7.2 | 7.7 | 5.9 | 8.0 | 9.3 | 7.5 | 9.5 | 10.1 | 8.7 | 10.2 |
| Mittelstand | NPQ | 15.1 | 19.2 | 14.4 | 13.3 | 17.7 | 12.6 | 13.3 | 15.8 | 13.0 | 11.1 | 12.2 | 11.0 |
| über 50 Mio. | Median | 3.7 | 2.5 | 3.7 | 3.8 | 3.3 | 3.9 | 3.8 | 3.6 | 3.8 | 4.4 | 4.5 | 4.4 |
| Großunternehmen | NPQ | 14.0 | 28.7 | 13.0 | 13.8 | 22.7 | 13.2 | 13.7 | 22.2 | 13.0 | 11.0 | 13.9 | 10.9 |
| 0 bis 1 Mio. | Median | 10.0 | 8.2 | 10.4 | 11.4 | 8.4 | 12.0 | 13.4 | 10.4 | 13.7 | 15.3 | 13.0 | 15.5 |
| Kleinunternehmen | NPQ | 16.6 | 19.4 | 16.1 | 14.8 | 20.3 | 13.9 | 14.1 | 18.1 | 13.7 | 12.1 | 14.6 | 11.9 |
| 1 bis 50 Mio. | Median | 5.3 | 4.5 | 5.5 | 5.7 | 4.6 | 5.9 | 5.9 | 5.2 | 5.9 | 6.8 | 6.4 | 6.8 |
| Mittelunternehmen | NPQ | 13.8 | 18.9 | 13.0 | 12.0 | 15.2 | 11.5 | 12.2 | 13.0 | 12.1 | 9.9 | 10.1 | 9.9 |
| 0 bis 0,25 Mio. | Median | 14.0 | 10.3 | 14.8 | 16.3 | 10.2 | 17.3 | 20.2 | 14.1 | 20.9 | 23.4 | 19.3 | 23.7 |
| | NPQ | 22.2 | 25.9 | 21.5 | 20.3 | 28.3 | 18.9 | 17.7 | 23.9 | 17.1 | 16.8 | 18.5 | 16.6 |
| 0,25 bis 0,5 Mio. | Median | 10.8 | 8.7 | 11.2 | 12.1 | 9.4 | 12.7 | 13.4 | 10.8 | 13.7 | 15.8 | 13.4 | 16.0 |
| | NPQ | 16.1 | 18.5 | 15.6 | 13.8 | 19.5 | 12.8 | 12.3 | 16.0 | 11.9 | 10.7 | 13.3 | 10.5 |
| 0,5 bis 2,5 Mio. | Median | 7.4 | 6.4 | 7.6 | 8.1 | 6.2 | 8.5 | 8.5 | 7.2 | 8.6 | 9.7 | 8.4 | 9.8 |
| | NPQ | 13.7 | 17.1 | 13.1 | 12.1 | 16.2 | 11.4 | 12.0 | 14.0 | 11.8 | 9.5 | 11.7 | 9.3 |
| 2,5 bis 5 Mio. | Median | 5.0 | 4.0 | 5.2 | 5.4 | 4.4 | 5.6 | 5.5 | 4.9 | 5.6 | 6.5 | 6.2 | 6.5 |
| | NPQ | 13.9 | 17.8 | 13.2 | 12.0 | 13.5 | 11.7 | 12.3 | 13.2 | 12.2 | 9.8 | 9.6 | 9.9 |
| 5 bis 12,5 Mio. | Median | 4.2 | 3.5 | 4.3 | 4.5 | 3.6 | 4.6 | 4.4 | 4.0 | 4.4 | 5.3 | 5.2 | 5.3 |
| | NPQ | 14.1 | 21.2 | 13.2 | 12.1 | 15.0 | 11.7 | 12.2 | 11.6 | 12.2 | 10.3 | 8.6 | 10.5 |
| 12,5 bis 50 Mio. | Median | 3.9 | 3.0 | 4.0 | 4.1 | 3.9 | 4.1 | 3.9 | 3.9 | 3.8 | 4.6 | 5.2 | 4.6 |
| | NPQ | 13.5 | 23.1 | 12.7 | 12.4 | 16.8 | 12.0 | 12.8 | 13.7 | 12.7 | 10.5 | 9.9 | 10.5 |

| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 12.6 | 10.4 | 12.8 | 12.9 | 11.1 | 13.1 | 13.8 | 11.7 | 14.0 | 12.8 | 11.4 | 13.0 |
| Mittelstand | NPQ | 8.6 | 10.4 | 8.4 | 9.0 | 10.1 | 8.9 | 8.4 | 9.9 | 8.3 | 8.7 | 9.9 | 8.6 |
| über 50 Mio. | Median | 4.5 | 4.7 | 4.5 | 4.3 | 4.9 | 4.3 | 4.4 | 4.6 | 4.3 | 4.6 | 5.4 | 4.6 |
| Großunternehmen | NPQ | 11.5 | 11.6 | 11.5 | 12.0 | 11.2 | 12.1 | 11.3 | 12.6 | 11.1 | 10.6 | 8.9 | 10.8 |
| 0 bis 1 Mio. | Median | 21.0 | 16.6 | 21.4 | 23.0 | 18.6 | 23.4 | 24.5 | 19.8 | 24.9 | 26.9 | 22.4 | 27.3 |
| Kleinunternehmen | NPQ | 9.4 | 12.6 | 9.2 | 9.5 | 11.8 | 9.4 | 9.2 | 11.7 | 9.0 | 9.7 | 12.3 | 9.5 |
| 1 bis 50 Mio. | Median | 7.8 | 7.5 | 7.9 | 8.0 | 7.8 | 8.0 | 8.5 | 8.2 | 8.5 | 8.3 | 8.3 | 8.3 |
| Mittelunternehmen | NPQ | 7.7 | 8.4 | 7.6 | 8.3 | 8.5 | 8.3 | 7.7 | 8.4 | 7.6 | 7.9 | 8.4 | 7.8 |
| 0 bis 0,25 Mio. | Median | 36.2 | 28.3 | 36.8 | 40.5 | 31.6 | 41.2 | 41.5 | 33.1 | 42.0 | 45.3 | 34.9 | 45.9 |
| | NPQ | 12.6 | 16.0 | 12.3 | 12.2 | 15.3 | 12.0 | 12.3 | 15.4 | 12.1 | 12.1 | 16.8 | 11.8 |
| 0,25 bis 0,5 Mio. | Median | 20.6 | 16.6 | 20.9 | 22.3 | 18.5 | 22.6 | 24.0 | 20.1 | 24.3 | 26.1 | 22.7 | 26.3 |
| | NPQ | 8.1 | 10.6 | 7.9 | 8.4 | 10.9 | 8.2 | 8.0 | 11.1 | 7.7 | 8.8 | 11.4 | 8.6 |
| 0,5 bis 2,5 Mio. | Median | 11.9 | 10.1 | 12.1 | 12.5 | 10.9 | 12.7 | 13.3 | 11.9 | 13.5 | 14.3 | 13.4 | 14.4 |
| | NPQ | 7.2 | 10.1 | 7.0 | 7.7 | 8.9 | 7.6 | 7.1 | 8.7 | 6.9 | 7.8 | 10.0 | 7.6 |
| 2,5 bis 5 Mio. | Median | 7.5 | 6.9 | 7.5 | 7.6 | 7.3 | 7.6 | 8.1 | 7.8 | 8.1 | 8.3 | 8.0 | 8.3 |
| | NPQ | 7.6 | 8.5 | 7.5 | 8.5 | 8.8 | 8.5 | 7.4 | 7.8 | 7.4 | 7.5 | 7.4 | 7.5 |
| 5 bis 12,5 Mio. | Median | 6.1 | 6.3 | 6.0 | 6.2 | 6.7 | 6.1 | 6.4 | 6.7 | 6.4 | 6.7 | 7.1 | 6.7 |
| | NPQ | 7.7 | 6.8 | 7.8 | 8.7 | 7.8 | 8.8 | 8.1 | 8.4 | 8.1 | 8.0 | 7.2 | 8.1 |
| 12,5 bis 50 Mio. | Median | 5.1 | 5.6 | 5.1 | 5.0 | 5.8 | 4.9 | 5.3 | 6.1 | 5.2 | 5.4 | 6.5 | 5.3 |
| | NPQ | 9.1 | 7.7 | 9.3 | 9.7 | 9.1 | 9.7 | 8.7 | 8.0 | 8.8 | 8.5 | 7.0 | 8.6 |

Cashflow-Rate Bauwirtschaft (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 7.2 | 6.5 | 7.3 | 7.4 | 5.3 | 7.8 | 8.6 | 6.5 | 8.9 | 8.9 | 6.9 | 9.1 |
| Mittelstand | NPQ | 15.8 | 15.8 | 15.8 | 15.3 | 20.6 | 14.2 | 14.7 | 17.9 | 14.3 | 13.2 | 15.3 | 13.1 |
| über 50 Mio. | Median | 3.7 | 2.3 | 3.8 | 3.2 | 3.2 | 3.2 | 2.4 | 3.3 | 2.4 | 3.7 | 3.8 | 3.7 |
| Großunternehmen | NPQ | 20.6 | 25.0 | 19.9 | 23.7 | 24.0 | 23.7 | 23.6 | 27.8 | 23.1 | 18.9 | 26.7 | 18.9 |
| 0 bis 1 Mio. | Median | 9.5 | 8.3 | 9.8 | 10.0 | 6.6 | 10.7 | 11.4 | 8.5 | 11.7 | 12.3 | 9.8 | 12.5 |
| Kleinunternehmen | NPQ | 16.4 | 15.7 | 16.5 | 16.3 | 22.7 | 15.0 | 15.0 | 19.9 | 14.5 | 14.1 | 17.8 | 13.8 |
| 1 bis 50 Mio. | Median | 6.0 | 5.5 | 6.0 | 5.8 | 4.4 | 6.1 | 5.8 | 5.0 | 5.9 | 6.3 | 5.1 | 6.4 |
| Mittelunternehmen | NPQ | 15.4 | 15.9 | 15.3 | 14.3 | 18.5 | 13.5 | 14.2 | 15.2 | 14.1 | 12.2 | 12.9 | 12.2 |
| 0 bis 0,25 Mio. | Median | 13.8 | 10.7 | 14.4 | 15.6 | 4.8 | 16.9 | 17.2 | 11.1 | 18.0 | 18.5 | 14.7 | 19.0 |
| | NPQ | 22.6 | 22.7 | 22.5 | 22.4 | 38.3 | 20.0 | 20.1 | 27.5 | 19.3 | 20.7 | 22.1 | 20.5 |
| 0,25 bis 0,5 Mio. | Median | 10.3 | 9.5 | 10.6 | 10.5 | 7.2 | 11.1 | 11.9 | 8.6 | 12.4 | 13.0 | 10.0 | 13.2 |
| | NPQ | 16.7 | 16.0 | 16.8 | 16.3 | 23.5 | 14.9 | 13.1 | 17.9 | 12.6 | 13.1 | 17.0 | 12.7 |
| 0,5 bis 2,5 Mio. | Median | 7.5 | 7.0 | 7.7 | 7.6 | 5.7 | 8.1 | 8.0 | 6.6 | 8.2 | 8.7 | 6.9 | 8.9 |
| | NPQ | 14.3 | 14.1 | 14.3 | 13.8 | 17.9 | 12.9 | 13.4 | 15.6 | 13.1 | 10.9 | 13.7 | 10.7 |
| 2,5 bis 5 Mio. | Median | 5.5 | 4.8 | 5.6 | 5.6 | 4.4 | 5.7 | 5.2 | 4.7 | 5.3 | 5.8 | 4.9 | 5.9 |
| | NPQ | 15.4 | 14.8 | 15.5 | 13.3 | 14.8 | 13.0 | 14.5 | 16.5 | 14.3 | 13.0 | 12.6 | 13.2 |
| 5 bis 12,5 Mio. | Median | 4.8 | 4.3 | 4.9 | 4.3 | 2.8 | 4.7 | 4.1 | 3.7 | 4.1 | 4.6 | 3.9 | 4.7 |
| | NPQ | 17.3 | 21.8 | 16.6 | 15.9 | 23.0 | 14.7 | 15.9 | 17.1 | 15.7 | 13.0 | 12.2 | 13.0 |
| 12,5 bis 50 Mio. | Median | 4.3 | 3.1 | 4.7 | 4.3 | 2.6 | 4.4 | 3.8 | 4.4 | 3.6 | 3.7 | 3.0 | 3.7 |
| | NPQ | 16.3 | 19.3 | 15.9 | 17.2 | 27.3 | 15.9 | 15.4 | 12.0 | 15.7 | 15.4 | 19.1 | 15.3 |

| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 10.8 | 8.9 | 11.0 | 11.0 | 8.8 | 11.2 | 11.3 | 9.2 | 11.5 | 10.3 | 8.8 | 10.5 |
| Mittelstand | NPQ | 7.1 | 8.3 | 7.0 | 7.6 | 8.9 | 7.5 | 7.4 | 8.4 | 7.3 | 7.7 | 8.6 | 7.6 |
| über 50 Mio. | Median | 4.5 | 4.4 | 4.5 | 4.7 | 5.1 | 4.6 | 4.8 | 5.9 | 4.8 | 4.7 | 5.2 | 4.7 |
| Großunternehmen | NPQ | 11.2 | 10.5 | 11.2 | 11.9 | 5.0 | 12.4 | 10.1 | 10.0 | 10.1 | 8.4 | 11.8 | 8.2 |
| 0 bis 1 Mio. | Median | 15.3 | 12.4 | 15.5 | 16.0 | 13.2 | 16.2 | 16.4 | 14.0 | 16.6 | 16.7 | 15.7 | 16.7 |
| Kleinunternehmen | NPQ | 7.8 | 10.0 | 7.6 | 8.6 | 11.0 | 8.4 | 8.4 | 10.7 | 8.2 | 9.7 | 11.9 | 9.5 |
| 1 bis 50 Mio. | Median | 7.9 | 6.8 | 8.0 | 8.2 | 7.1 | 8.3 | 8.5 | 7.4 | 8.6 | 8.4 | 7.2 | 8.5 |
| Mittelunternehmen | NPQ | 6.4 | 7.0 | 6.4 | 6.8 | 7.3 | 6.7 | 6.5 | 6.8 | 6.4 | 6.7 | 7.3 | 6.7 |
| 0 bis 0,25 Mio. | Median | 23.7 | 19.1 | 24.2 | 26.3 | 23.2 | 26.7 | 27.5 | 23.1 | 27.9 | 26.4 | 19.8 | 27.0 |
| | NPQ | 14.8 | 17.5 | 14.6 | 15.6 | 17.1 | 15.5 | 15.6 | 16.7 | 15.5 | 19.1 | 22.2 | 18.9 |
| 0,25 bis 0,5 Mio. | Median | 17.1 | 13.5 | 17.3 | 17.6 | 14.0 | 17.8 | 18.3 | 14.8 | 18.5 | 18.4 | 18.4 | 18.4 |
| | NPQ | 6.2 | 8.6 | 6.0 | 7.6 | 10.7 | 7.4 | 7.5 | 10.9 | 7.3 | 10.0 | 8.3 | 10.1 |
| 0,5 bis 2,5 Mio. | Median | 10.9 | 9.6 | 11.0 | 11.3 | 9.6 | 11.5 | 11.6 | 9.6 | 11.8 | 11.9 | 10.9 | 11.9 |
| | NPQ | 5.6 | 7.3 | 5.4 | 6.1 | 7.3 | 6.0 | 5.8 | 7.5 | 5.6 | 6.1 | 9.6 | 5.9 |
| 2,5 bis 5 Mio. | Median | 7.3 | 6.2 | 7.4 | 7.4 | 6.5 | 7.5 | 7.8 | 6.9 | 7.9 | 7.9 | 6.8 | 8.1 |
| | NPQ | 6.5 | 6.6 | 6.5 | 6.4 | 7.1 | 6.3 | 6.6 | 6.2 | 6.6 | 5.8 | 4.2 | 5.9 |
| 5 bis 12,5 Mio. | Median | 5.6 | 5.3 | 5.7 | 6.2 | 5.9 | 6.2 | 6.5 | 6.7 | 6.5 | 6.9 | 6.6 | 6.9 |
| | NPQ | 7.7 | 7.2 | 7.7 | 7.9 | 8.9 | 7.8 | 7.0 | 6.4 | 7.0 | 7.3 | 6.5 | 7.4 |
| 12,5 bis 50 Mio. | Median | 4.6 | 4.6 | 4.6 | 4.7 | 5.2 | 4.7 | 5.2 | 5.8 | 5.1 | 5.4 | 5.9 | 5.3 |
| | NPQ | 9.6 | 7.0 | 10.0 | 9.4 | 8.1 | 9.6 | 8.5 | 6.2 | 8.8 | 8.2 | 8.4 | 8.1 |

Cashflow-Rate Dienstleistung (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 12.6 | 10.5 | 12.9 | 13.5 | 11.3 | 13.9 | 14.1 | 11.8 | 14.4 | 15.2 | 13.6 | 15.3 |
| Mittelstand | NPQ | 14.2 | 21.3 | 13.1 | 13.1 | 18.6 | 12.2 | 13.7 | 17.9 | 13.1 | 11.4 | 12.9 | 11.2 |
| über 50 Mio. | Median | 6.7 | 3.3 | 6.9 | 6.0 | 4.1 | 6.3 | 5.1 | 4.9 | 5.1 | 5.5 | 6.0 | 5.5 |
| Großunternehmen | NPQ | 16.2 | 35.7 | 13.8 | 20.5 | 34.0 | 19.0 | 20.8 | 25.0 | 20.2 | 16.6 | 19.2 | 16.6 |
| 0 bis 1 Mio. | Median | 15.9 | 13.3 | 16.3 | 17.6 | 13.8 | 18.2 | 18.1 | 14.8 | 18.5 | 20.3 | 17.3 | 20.5 |
| Kleinunternehmen | NPQ | 14.8 | 19.6 | 13.9 | 13.6 | 18.9 | 12.7 | 13.8 | 18.9 | 13.2 | 12.0 | 14.7 | 11.8 |
| 1 bis 50 Mio. | Median | 9.1 | 7.0 | 9.4 | 9.4 | 8.0 | 9.6 | 8.7 | 8.1 | 8.8 | 9.7 | 9.9 | 9.8 |
| Mittelunternehmen | NPQ | 13.4 | 24.4 | 11.9 | 12.4 | 18.1 | 11.6 | 13.4 | 16.3 | 13.0 | 10.4 | 10.5 | 10.3 |
| 0 bis 0,25 Mio. | Median | 18.5 | 14.2 | 19.7 | 21.1 | 14.7 | 22.0 | 23.5 | 17.6 | 24.2 | 27.3 | 23.6 | 27.7 |
| | NPQ | 18.5 | 23.8 | 17.5 | 17.7 | 23.6 | 16.7 | 16.6 | 23.3 | 15.9 | 15.7 | 18.1 | 15.4 |
| 0,25 bis 0,5 Mio. | Median | 15.9 | 13.5 | 16.2 | 18.0 | 14.4 | 18.6 | 16.7 | 14.5 | 17.1 | 19.5 | 16.4 | 19.8 |
| | NPQ | 13.1 | 17.4 | 12.4 | 11.3 | 15.9 | 10.5 | 11.8 | 16.2 | 11.3 | 9.9 | 12.7 | 9.6 |
| 0,5 bis 2,5 Mio. | Median | 11.9 | 10.2 | 12.1 | 13.0 | 11.0 | 13.3 | 12.2 | 11.0 | 12.3 | 13.6 | 12.5 | 13.7 |
| | NPQ | 12.4 | 18.4 | 11.5 | 11.2 | 16.6 | 10.3 | 11.9 | 15.4 | 11.4 | 9.5 | 12.7 | 9.2 |
| 2,5 bis 5 Mio. | Median | 8.4 | 6.5 | 8.6 | 8.4 | 7.4 | 8.6 | 8.1 | 7.7 | 8.1 | 8.8 | 9.0 | 8.8 |
| | NPQ | 12.5 | 24.6 | 10.8 | 12.3 | 17.6 | 11.5 | 13.2 | 15.1 | 12.9 | 10.2 | 8.8 | 10.4 |
| 5 bis 12,5 Mio. | Median | 8.2 | 5.7 | 8.6 | 8.0 | 7.1 | 8.1 | 6.8 | 7.9 | 6.7 | 7.9 | 9.2 | 7.9 |
| | NPQ | 14.7 | 28.2 | 12.6 | 13.5 | 17.9 | 12.8 | 14.0 | 15.3 | 13.8 | 10.6 | 8.9 | 10.8 |
| 12,5 bis 50 Mio. | Median | 6.6 | 3.8 | 6.8 | 6.4 | 6.0 | 6.5 | 5.4 | 5.2 | 5.4 | 6.7 | 9.3 | 6.5 |
| | NPQ | 16.8 | 31.0 | 14.6 | 16.4 | 23.9 | 15.3 | 18.1 | 23.5 | 17.2 | 12.4 | 7.2 | 12.9 |

| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 20.4 | 15.5 | 21.0 | 21.7 | 17.4 | 22.3 | 22.8 | 18.0 | 23.4 | 22.7 | 17.7 | 23.4 |
| Mittelstand | NPQ | 10.0 | 12.8 | 9.7 | 9.7 | 11.0 | 9.6 | 9.2 | 11.2 | 9.0 | 9.3 | 11.8 | 9.0 |
| über 50 Mio. | Median | 5.1 | 6.6 | 4.9 | 4.7 | 6.8 | 4.6 | 4.8 | 6.2 | 4.8 | 5.4 | 7.4 | 5.2 |
| Großunternehmen | NPQ | 20.4 | 21.3 | 20.2 | 18.3 | 12.3 | 19.1 | 16.8 | 12.4 | 17.4 | 15.6 | 12.7 | 15.9 |
| 0 bis 1 Mio. | Median | 29.1 | 22.2 | 29.9 | 31.9 | 24.4 | 32.7 | 33.7 | 25.7 | 34.4 | 39.6 | 27.3 | 40.9 |
| Kleinunternehmen | NPQ | 10.0 | 13.3 | 9.7 | 9.7 | 11.8 | 9.5 | 9.4 | 12.1 | 9.1 | 9.4 | 13.2 | 9.1 |
| 1 bis 50 Mio. | Median | 10.7 | 9.9 | 10.8 | 11.0 | 10.7 | 11.1 | 11.8 | 11.7 | 11.9 | 12.2 | 12.6 | 12.2 |
| Mittelunternehmen | NPQ | 10.0 | 12.2 | 9.7 | 9.7 | 9.9 | 9.6 | 8.8 | 9.9 | 8.7 | 9.1 | 10.5 | 8.9 |
| 0 bis 0,25 Mio. | Median | 42.6 | 32.4 | 43.4 | 46.1 | 35.2 | 46.8 | 47.6 | 37.3 | 48.4 | 53.4 | 38.0 | 54.3 |
| | NPQ | 11.8 | 15.2 | 11.6 | 11.4 | 14.1 | 11.2 | 11.5 | 14.9 | 11.2 | 10.8 | 16.5 | 10.3 |
| 0,25 bis 0,5 Mio. | Median | 25.7 | 20.3 | 26.3 | 28.2 | 22.7 | 28.9 | 29.8 | 24.0 | 30.4 | 36.3 | 25.1 | 37.4 |
| | NPQ | 8.6 | 11.0 | 8.3 | 8.3 | 10.5 | 8.1 | 8.1 | 11.1 | 7.8 | 8.4 | 12.6 | 8.0 |
| 0,5 bis 2,5 Mio. | Median | 16.3 | 13.0 | 16.7 | 17.4 | 14.7 | 17.7 | 18.6 | 15.8 | 18.9 | 20.4 | 18.0 | 20.6 |
| | NPQ | 8.5 | 12.4 | 8.1 | 8.3 | 10.1 | 8.1 | 7.6 | 9.8 | 7.4 | 8.3 | 11.7 | 7.9 |
| 2,5 bis 5 Mio. | Median | 9.3 | 8.9 | 9.4 | 9.5 | 8.9 | 9.6 | 10.4 | 10.2 | 10.4 | 11.0 | 11.6 | 10.9 |
| | NPQ | 10.3 | 13.7 | 9.9 | 10.4 | 10.4 | 10.4 | 8.6 | 9.4 | 8.5 | 8.7 | 9.0 | 8.7 |
| 5 bis 12,5 Mio. | Median | 7.8 | 8.5 | 7.7 | 8.1 | 10.0 | 8.0 | 8.5 | 9.9 | 8.4 | 9.2 | 9.9 | 9.1 |
| | NPQ | 10.2 | 9.6 | 10.3 | 9.9 | 7.5 | 10.2 | 9.4 | 8.6 | 9.5 | 9.2 | 8.1 | 9.4 |
| 12,5 bis 50 Mio. | Median | 6.4 | 8.8 | 6.2 | 6.3 | 9.2 | 6.1 | 6.7 | 9.2 | 6.6 | 7.5 | 11.0 | 7.1 |
| | NPQ | 15.0 | 12.4 | 15.3 | 13.7 | 10.4 | 14.2 | 11.7 | 10.2 | 12.0 | 11.5 | 8.6 | 11.9 |

Cashflow-Rate Handel (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 4.2 | 3.8 | 4.3 | 4.6 | 3.9 | 4.7 | 5.5 | 4.4 | 5.6 | 5.7 | 4.4 | 5.8 |
| Mittelstand | NPQ | 16.3 | 19.8 | 15.7 | 13.7 | 16.0 | 13.4 | 13.3 | 12.8 | 13.4 | 11.5 | 11.8 | 11.5 |
| über 50 Mio. | Median | 2.1 | 2.3 | 2.1 | 2.2 | 2.0 | 2.2 | 2.2 | 2.4 | 2.1 | 2.3 | 2.1 | 2.3 |
| Großunternehmen | NPQ | 11.6 | 16.1 | 11.4 | 13.0 | 16.7 | 12.9 | 11.2 | 22.7 | 10.5 | 10.8 | 12.8 | 10.9 |
| 0 bis 1 Mio. | Median | 6.2 | 5.1 | 6.5 | 7.2 | 5.5 | 7.5 | 8.4 | 6.7 | 8.6 | 9.1 | 7.6 | 9.2 |
| Kleinunternehmen | NPQ | 20.8 | 23.5 | 20.2 | 17.4 | 21.7 | 16.6 | 15.7 | 16.7 | 15.7 | 13.5 | 14.6 | 13.4 |
| 1 bis 50 Mio. | Median | 3.5 | 3.2 | 3.5 | 3.7 | 3.4 | 3.8 | 4.0 | 3.6 | 4.1 | 4.3 | 3.4 | 4.4 |
| Mittelunternehmen | NPQ | 13.5 | 16.5 | 13.1 | 11.5 | 12.0 | 11.4 | 11.2 | 9.5 | 11.4 | 10.2 | 10.1 | 10.2 |
| 0 bis 0,25 Mio. | Median | 6.5 | 4.8 | 6.9 | 8.9 | 5.2 | 9.7 | 11.4 | 9.2 | 11.7 | 12.9 | 11.0 | 13.2 |
| | NPQ | 30.4 | 33.9 | 29.4 | 26.1 | 33.9 | 24.6 | 22.8 | 24.0 | 22.7 | 20.5 | 19.6 | 20.6 |
| 0,25 bis 0,5 Mio. | Median | 6.8 | 5.4 | 7.2 | 7.9 | 6.3 | 8.2 | 9.4 | 7.6 | 9.6 | 10.3 | 8.2 | 10.4 |
| | NPQ | 21.0 | 22.2 | 20.6 | 17.1 | 22.0 | 16.3 | 14.4 | 15.9 | 14.3 | 13.0 | 15.3 | 12.8 |
| 0,5 bis 2,5 Mio. | Median | 5.1 | 4.3 | 5.2 | 5.5 | 4.5 | 5.7 | 6.1 | 4.9 | 6.2 | 6.4 | 5.1 | 6.5 |
| | NPQ | 15.3 | 18.3 | 14.8 | 12.8 | 14.9 | 12.5 | 11.8 | 11.8 | 11.8 | 10.1 | 11.1 | 10.0 |
| 2,5 bis 5 Mio. | Median | 3.4 | 3.0 | 3.5 | 3.7 | 3.2 | 3.7 | 3.9 | 3.5 | 3.9 | 4.3 | 3.5 | 4.4 |
| | NPQ | 14.4 | 16.6 | 14.1 | 11.7 | 10.4 | 11.9 | 11.6 | 10.4 | 11.8 | 9.3 | 10.2 | 9.3 |
| 5 bis 12,5 Mio. | Median | 2.8 | 3.1 | 2.8 | 3.0 | 3.0 | 3.0 | 3.0 | 2.9 | 3.0 | 3.3 | 2.9 | 3.4 |
| | NPQ | 12.1 | 12.2 | 12.1 | 10.8 | 10.4 | 10.9 | 10.7 | 6.0 | 11.2 | 11.4 | 7.4 | 11.8 |
| 12,5 bis 50 Mio. | Median | 2.5 | 2.0 | 2.5 | 2.6 | 2.5 | 2.6 | 2.5 | 2.6 | 2.5 | 2.8 | 2.3 | 2.8 |
| | NPQ | 11.6 | 17.8 | 11.3 | 10.5 | 10.7 | 10.5 | 10.6 | 7.6 | 10.8 | 10.3 | 12.2 | 10.2 |

| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 6.4 | 5.3 | 6.5 | 6.3 | 5.2 | 6.3 | 6.5 | 5.4 | 6.7 | 5.7 | 4.7 | 5.8 |
| Mittelstand | NPQ | 8.0 | 8.0 | 8.0 | 9.1 | 8.9 | 9.1 | 8.5 | 8.9 | 8.5 | 7.9 | 6.2 | 8.0 |
| über 50 Mio. | Median | 2.4 | 2.5 | 2.4 | 2.1 | 2.1 | 2.1 | 2.1 | 1.6 | 2.1 | 2.3 | 2.2 | 2.3 |
| Großunternehmen | NPQ | 8.5 | 3.5 | 8.8 | 9.7 | 9.8 | 9.7 | 9.5 | 14.6 | 9.1 | 8.3 | 5.2 | 8.5 |
| 0 bis 1 Mio. | Median | 10.6 | 8.6 | 10.8 | 11.0 | 8.8 | 11.1 | 11.7 | 9.8 | 11.8 | 11.7 | 7.9 | 11.9 |
| Kleinunternehmen | NPQ | 11.1 | 13.3 | 11.0 | 12.1 | 11.6 | 12.1 | 11.4 | 11.4 | 11.4 | 11.9 | 8.1 | 12.1 |
| 1 bis 50 Mio. | Median | 5.0 | 4.5 | 5.1 | 5.0 | 4.2 | 5.0 | 5.2 | 4.4 | 5.3 | 4.9 | 4.1 | 5.0 |
| Mittelunternehmen | NPQ | 6.2 | 5.0 | 6.3 | 7.6 | 7.6 | 7.6 | 7.1 | 7.8 | 7.0 | 6.8 | 5.7 | 6.8 |
| 0 bis 0,25 Mio. | Median | 15.8 | 12.4 | 16.2 | 16.0 | 13.3 | 16.1 | 16.9 | 13.0 | 17.2 | 16.4 | 16.4 | 16.4 |
| | NPQ | 19.2 | 24.5 | 18.8 | 20.7 | 22.1 | 20.6 | 20.4 | 19.7 | 20.4 | 20.4 | 10.9 | 21.0 |
| 0,25 bis 0,5 Mio. | Median | 12.0 | 10.6 | 12.2 | 12.5 | 10.8 | 12.7 | 13.7 | 12.8 | 13.7 | 13.4 | 10.3 | 13.5 |
| | NPQ | 10.1 | 10.5 | 10.1 | 10.9 | 10.1 | 11.0 | 10.1 | 9.0 | 10.2 | 11.7 | 9.2 | 11.9 |
| 0,5 bis 2,5 Mio. | Median | 7.4 | 6.2 | 7.5 | 7.7 | 6.5 | 7.8 | 8.0 | 6.7 | 8.1 | 8.1 | 6.6 | 8.2 |
| | NPQ | 7.5 | 8.2 | 7.5 | 8.5 | 7.9 | 8.6 | 7.7 | 9.0 | 7.6 | 7.6 | 7.4 | 7.7 |
| 2,5 bis 5 Mio. | Median | 5.1 | 4.4 | 5.2 | 5.1 | 4.3 | 5.2 | 5.5 | 4.7 | 5.6 | 5.4 | 4.2 | 5.5 |
| | NPQ | 6.1 | 5.1 | 6.2 | 7.6 | 9.0 | 7.5 | 7.0 | 7.4 | 6.9 | 7.1 | 5.5 | 7.2 |
| 5 bis 12,5 Mio. | Median | 4.1 | 3.9 | 4.2 | 4.0 | 3.4 | 4.1 | 4.2 | 3.6 | 4.3 | 4.3 | 3.5 | 4.3 |
| | NPQ | 5.8 | 3.1 | 6.0 | 7.1 | 7.0 | 7.1 | 6.7 | 7.6 | 6.7 | 6.2 | 4.7 | 6.3 |
| 12,5 bis 50 Mio. | Median | 3.3 | 2.6 | 3.3 | 3.0 | 2.8 | 3.0 | 3.1 | 2.7 | 3.2 | 3.2 | 2.9 | 3.3 |
| | NPQ | 5.1 | 4.5 | 5.2 | 7.4 | 6.7 | 7.4 | 7.0 | 5.6 | 7.1 | 6.5 | 4.4 | 6.7 |

Cashflow-Rate Verarbeitendes Gewerbe (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 8.7 | 7.6 | 8.8 | 9.9 | 8.5 | 10.1 | 10.0 | 8.9 | 10.1 | 10.7 | 9.5 | 10.8 |
| Mittelstand | NPQ | 12.9 | 19.8 | 12.0 | 10.6 | 14.6 | 10.1 | 11.1 | 12.6 | 11.0 | 7.7 | 9.0 | 7.6 |
| über 50 Mio. | Median | 5.1 | 2.1 | 5.2 | 6.5 | 3.6 | 6.6 | 5.2 | 3.9 | 5.3 | 6.1 | 4.7 | 6.2 |
| Großunternehmen | NPQ | 13.7 | 36.0 | 12.8 | 8.2 | 13.8 | 8.0 | 11.6 | 22.0 | 11.2 | 7.7 | 7.7 | 7.5 |
| 0 bis 1 Mio. | Median | 11.7 | 10.3 | 12.0 | 13.2 | 10.5 | 13.7 | 13.9 | 11.2 | 14.2 | 15.7 | 13.3 | 15.9 |
| Kleinunternehmen | NPQ | 13.2 | 16.3 | 12.7 | 11.1 | 16.0 | 10.4 | 11.3 | 14.1 | 11.0 | 8.4 | 10.8 | 8.2 |
| 1 bis 50 Mio. | Median | 7.2 | 5.0 | 7.4 | 8.1 | 7.2 | 8.2 | 7.6 | 7.2 | 7.7 | 8.7 | 8.3 | 8.7 |
| Mittelunternehmen | NPQ | 12.6 | 24.2 | 11.5 | 10.2 | 13.1 | 9.8 | 10.9 | 11.2 | 10.9 | 7.3 | 8.0 | 7.2 |
| 0 bis 0,25 Mio. | Median | 15.2 | 12.9 | 15.9 | 17.9 | 11.1 | 18.8 | 20.0 | 14.7 | 20.7 | 22.4 | 19.1 | 22.6 |
| | NPQ | 19.6 | 19.4 | 19.8 | 16.3 | 23.0 | 15.4 | 15.1 | 19.4 | 14.7 | 13.9 | 15.1 | 13.8 |
| 0,25 bis 0,5 Mio. | Median | 12.5 | 10.9 | 12.8 | 14.0 | 11.6 | 14.5 | 14.6 | 11.9 | 15.0 | 16.8 | 16.1 | 16.9 |
| | NPQ | 13.0 | 15.5 | 12.5 | 10.4 | 16.5 | 9.4 | 10.0 | 13.2 | 9.6 | 7.4 | 7.9 | 7.3 |
| 0,5 bis 2,5 Mio. | Median | 9.1 | 7.5 | 9.4 | 10.5 | 8.8 | 10.7 | 10.1 | 9.2 | 10.3 | 11.7 | 10.5 | 11.8 |
| | NPQ | 11.4 | 18.7 | 10.3 | 9.7 | 13.5 | 9.1 | 10.4 | 11.5 | 10.3 | 6.6 | 9.3 | 6.3 |
| 2,5 bis 5 Mio. | Median | 7.3 | 5.2 | 7.5 | 8.1 | 6.6 | 8.3 | 7.7 | 7.3 | 7.8 | 8.9 | 8.5 | 8.9 |
| | NPQ | 12.2 | 18.6 | 11.6 | 10.6 | 12.9 | 10.3 | 10.5 | 11.6 | 10.3 | 7.5 | 7.3 | 7.6 |
| 5 bis 12,5 Mio. | Median | 6.4 | 2.4 | 6.7 | 7.4 | 5.6 | 7.6 | 6.7 | 5.4 | 6.8 | 7.7 | 7.4 | 7.8 |
| | NPQ | 14.6 | 38.9 | 12.8 | 10.1 | 13.5 | 9.8 | 11.2 | 12.9 | 11.1 | 6.9 | 7.3 | 6.9 |
| 12,5 bis 50 Mio. | Median | 5.8 | 3.3 | 5.9 | 6.4 | 5.7 | 6.5 | 5.8 | 4.8 | 5.9 | 6.6 | 6.2 | 6.6 |
| | NPQ | 12.5 | 24.6 | 12.1 | 10.6 | 10.1 | 10.6 | 12.1 | 9.3 | 12.2 | 8.3 | 9.8 | 8.2 |

| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
|-------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. | Median | 10.5 | 9.6 | 10.6 | 10.0 | 9.4 | 10.1 | 10.4 | 9.8 | 10.4 | 9.1 | 8.6 | 9.1 |
| Mittelstand | NPQ | 7.9 | 8.7 | 7.9 | 9.2 | 10.4 | 9.1 | 8.4 | 9.8 | 8.3 | 8.9 | 9.7 | 8.8 |
| über 50 Mio. | Median | 6.4 | 6.2 | 6.4 | 6.0 | 4.4 | 6.0 | 6.2 | 5.9 | 6.2 | 6.2 | 6.7 | 6.2 |
| Großunternehmen | NPQ | 9.4 | 6.3 | 9.6 | 10.9 | 13.4 | 10.7 | 10.1 | 11.9 | 10.0 | 10.6 | 3.3 | 10.9 |
| 0 bis 1 Mio. | Median | 16.7 | 13.9 | 16.9 | 16.6 | 13.4 | 16.9 | 17.6 | 14.6 | 17.8 | 17.2 | 14.2 | 17.5 |
| Kleinunternehmen | NPQ | 9.0 | 12.0 | 8.7 | 10.0 | 13.8 | 9.7 | 9.9 | 12.7 | 9.7 | 11.9 | 16.9 | 11.5 |
| 1 bis 50 Mio. | Median | 8.8 | 8.5 | 8.8 | 8.4 | 8.5 | 8.4 | 8.9 | 8.8 | 8.9 | 8.2 | 8.2 | 8.2 |
| Mittelunternehmen | NPQ | 7.5 | 7.2 | 7.5 | 8.9 | 9.1 | 8.9 | 7.8 | 8.7 | 7.8 | 8.2 | 8.1 | 8.3 |
| 0 bis 0,25 Mio. | Median | 25.3 | 21.3 | 25.8 | 26.1 | 21.6 | 26.4 | 25.8 | 25.1 | 25.9 | 25.0 | 19.7 | 26.3 |
| | NPQ | 15.1 | 17.4 | 14.9 | 15.6 | 21.8 | 15.0 | 16.8 | 21.0 | 16.4 | 19.0 | 29.4 | 18.2 |
| 0,25 bis 0,5 Mio. | Median | 17.9 | 14.6 | 18.3 | 17.9 | 14.2 | 18.3 | 19.1 | 14.6 | 19.5 | 19.5 | 16.9 | 19.7 |
| | NPQ | 8.2 | 11.3 | 8.0 | 9.5 | 16.5 | 8.9 | 8.6 | 16.8 | 8.0 | 11.6 | 20.0 | 11.0 |
| 0,5 bis 2,5 Mio. | Median | 12.3 | 10.5 | 12.5 | 11.9 | 10.6 | 12.1 | 12.5 | 11.8 | 12.7 | 12.1 | 10.4 | 12.3 |
| | NPQ | 6.6 | 8.9 | 6.4 | 7.9 | 8.7 | 7.8 | 7.3 | 7.6 | 7.3 | 8.6 | 9.9 | 8.5 |
| 2,5 bis 5 Mio. | Median | 9.1 | 9.1 | 9.1 | 8.8 | 9.1 | 8.8 | 9.3 | 9.2 | 9.3 | 9.2 | 9.0 | 9.2 |
| | NPQ | 6.9 | 6.6 | 7.0 | 8.7 | 7.9 | 8.7 | 7.1 | 7.2 | 7.1 | 7.0 | 6.5 | 7.0 |
| 5 bis 12,5 Mio. | Median | 7.6 | 7.7 | 7.5 | 7.4 | 7.7 | 7.3 | 7.6 | 7.7 | 7.6 | 7.5 | 8.1 | 7.4 |
| | NPQ | 7.7 | 7.0 | 7.8 | 10.0 | 10.0 | 10.0 | 9.0 | 10.9 | 8.8 | 9.1 | 9.1 | 9.1 |
| 12,5 bis 50 Mio. | Median | 6.5 | 6.4 | 6.5 | 6.4 | 6.5 | 6.4 | 6.7 | 6.8 | 6.7 | 6.4 | 6.6 | 6.4 |
| | NPQ | 9.4 | 6.3 | 9.6 | 9.4 | 10.7 | 9.3 | 8.6 | 9.5 | 8.5 | 8.4 | 6.8 | 8.5 |

Bankverbindlichkeiten gesamt (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 42.3 | 41.8 | 42.5 | 43.8 | 42.3 | 44.1 | 39.2 | 39.5 | 39.2 | 31.9 | 33.6 | 31.8 |
| über 50 Mio. Großunternehmen | Median | 18.9 | 21.8 | 18.5 | 22.8 | 28.3 | 22.5 | 17.7 | 24.1 | 17.3 | 15.0 | 22.3 | 15.0 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 54.5 | 50.7 | 55.3 | 55.7 | 50.7 | 56.6 | 48.6 | 48.3 | 48.7 | 42.3 | 43.0 | 42.3 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 33.7 | 34.4 | 33.5 | 35.2 | 36.3 | 35.0 | 28.6 | 30.9 | 28.2 | 23.6 | 27.2 | 23.3 |
| 0 bis 0,25 Mio. | Median | 64.7 | 61.6 | 65.2 | 64.4 | 61.8 | 65.0 | 55.7 | 58.4 | 55.4 | 49.7 | 48.7 | 49.9 |
| 0,25 bis 0,5 Mio. | Median | 57.7 | 53.2 | 58.5 | 59.0 | 53.4 | 59.7 | 50.7 | 49.8 | 50.7 | 44.6 | 45.8 | 44.5 |
| 0,5 bis 2,5 Mio. | Median | 42.1 | 40.1 | 42.5 | 43.4 | 40.4 | 44.1 | 36.6 | 36.3 | 36.6 | 31.4 | 33.4 | 31.2 |
| 2,5 bis 5 Mio. | Median | 31.5 | 33.9 | 31.1 | 33.1 | 33.4 | 33.1 | 26.9 | 29.1 | 26.5 | 22.0 | 25.8 | 21.6 |
| 5 bis 12,5 Mio. | Median | 31.5 | 33.6 | 31.2 | 32.2 | 36.9 | 31.4 | 25.5 | 29.7 | 24.9 | 20.3 | 25.4 | 19.9 |
| 12,5 bis 50 Mio. | Median | 28.1 | 26.0 | 28.3 | 31.3 | 35.8 | 30.7 | 22.5 | 31.2 | 21.7 | 19.4 | 25.4 | 19.2 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 28.1 | 28.1 | 28.1 | 26.9 | 26.3 | 26.9 | 25.4 | 25.8 | 25.3 | 25.1 | 27.2 | 24.9 |
| über 50 Mio. Großunternehmen | Median | 12.9 | 17.8 | 12.6 | 12.2 | 18.0 | 11.8 | 11.6 | 15.7 | 11.1 | 11.9 | 16.5 | 11.6 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 38.6 | 36.7 | 38.7 | 37.6 | 34.9 | 37.8 | 35.2 | 33.2 | 35.4 | 34.6 | 35.3 | 34.6 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 19.9 | 22.5 | 19.6 | 19.4 | 21.9 | 19.1 | 18.4 | 21.8 | 18.1 | 19.9 | 24.4 | 19.5 |
| 0 bis 0,25 Mio. | Median | 43.3 | 38.5 | 43.7 | 41.9 | 35.6 | 42.4 | 38.6 | 32.8 | 39.0 | 36.0 | 34.8 | 36.1 |
| 0,25 bis 0,5 Mio. | Median | 40.6 | 38.7 | 40.8 | 39.8 | 37.9 | 40.0 | 36.6 | 36.5 | 36.6 | 36.3 | 36.4 | 36.3 |
| 0,5 bis 2,5 Mio. | Median | 28.4 | 29.3 | 28.3 | 27.6 | 27.9 | 27.6 | 26.5 | 27.7 | 26.4 | 28.2 | 31.4 | 27.9 |
| 2,5 bis 5 Mio. | Median | 18.3 | 21.9 | 17.9 | 17.7 | 21.1 | 17.3 | 16.8 | 19.7 | 16.4 | 18.5 | 23.7 | 17.9 |
| 5 bis 12,5 Mio. | Median | 16.4 | 20.5 | 15.9 | 15.7 | 18.5 | 15.4 | 15.2 | 18.3 | 14.7 | 17.5 | 20.9 | 17.2 |
| 12,5 bis 50 Mio. | Median | 15.3 | 19.7 | 14.9 | 15.0 | 20.3 | 14.5 | 14.6 | 21.5 | 13.8 | 16.5 | 22.8 | 15.9 |

Bankverbindlichkeiten Bauwirtschaft (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|---------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 31.4 | 28.3 | 32.1 | 34.0 | 29.7 | 35.0 | 31.5 | 25.8 | 32.3 | 25.6 | 20.8 | 26.2 |
| über 50 Mio. Großunternehmen | Median | 12.3 | 5.3 | 12.6 | 9.0 | 9.6 | 8.6 | 7.4 | 29.5 | 5.5 | 6.3 | 11.1 | 6.4 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 43.6 | 36.2 | 45.1 | 46.1 | 37.8 | 48.0 | 41.9 | 34.7 | 42.9 | 37.7 | 31.3 | 38.2 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 23.5 | 24.1 | 23.4 | 24.5 | 24.0 | 24.6 | 17.9 | 17.2 | 18.0 | 15.1 | 14.6 | 15.2 |
| 0 bis 0,25 Mio. | Median | 57.8 | 40.9 | 60.2 | 60.4 | 40.2 | 61.8 | 56.4 | 44.6 | 57.8 | 51.8 | 41.5 | 52.6 |
| 0,25 bis 0,5 Mio. | Median | 47.5 | 40.0 | 49.4 | 50.7 | 43.7 | 51.9 | 43.5 | 36.6 | 44.4 | 41.5 | 32.6 | 42.1 |
| 0,5 bis 2,5 Mio. | Median | 31.1 | 30.0 | 31.5 | 33.0 | 29.7 | 33.8 | 27.0 | 24.1 | 27.4 | 23.7 | 22.6 | 23.7 |
| 2,5 bis 5 Mio. | Median | 21.3 | 21.9 | 21.2 | 22.2 | 21.8 | 22.3 | 14.9 | 16.6 | 14.5 | 12.6 | 12.2 | 12.6 |
| 5 bis 12,5 Mio. | Median | 20.1 | 21.4 | 19.8 | 20.5 | 20.7 | 20.5 | 13.1 | 10.7 | 13.6 | 10.3 | 11.2 | 10.3 |
| 12,5 bis 50 Mio. | Median | 13.8 | 12.3 | 14.1 | 15.0 | 14.6 | 15.1 | 9.6 | 9.0 | 9.6 | 8.1 | 8.5 | 8.1 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 19.6 | 15.8 | 20.0 | 17.6 | 14.2 | 18.0 | 16.6 | 13.9 | 16.8 | 14.3 | 11.5 | 14.6 |
| über 50 Mio. Großunternehmen | Median | 4.3 | 12.6 | 3.5 | 3.9 | 6.2 | 3.6 | 2.7 | 5.1 | 2.5 | 2.2 | 7.1 | 2.0 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 32.7 | 26.3 | 33.3 | 29.9 | 21.9 | 30.5 | 28.5 | 22.4 | 29.3 | 27.4 | 18.3 | 28.4 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 11.7 | 11.2 | 11.7 | 11.1 | 10.0 | 11.2 | 10.4 | 10.5 | 10.4 | 10.6 | 9.6 | 10.7 |
| 0 bis 0,25 Mio. | Median | 43.1 | 29.8 | 44.3 | 38.6 | 21.4 | 39.5 | 36.2 | 16.8 | 37.4 | 35.1 | 21.9 | 35.7 |
| 0,25 bis 0,5 Mio. | Median | 37.4 | 30.1 | 38.0 | 34.4 | 27.3 | 35.1 | 31.9 | 26.9 | 32.5 | 29.9 | 12.3 | 31.9 |
| 0,5 bis 2,5 Mio. | Median | 20.3 | 18.4 | 20.5 | 18.8 | 16.8 | 19.0 | 18.4 | 17.4 | 18.5 | 18.3 | 16.8 | 18.4 |
| 2,5 bis 5 Mio. | Median | 10.2 | 11.2 | 10.0 | 9.6 | 10.6 | 9.6 | 8.7 | 9.7 | 8.6 | 9.6 | 12.4 | 8.8 |
| 5 bis 12,5 Mio. | Median | 6.9 | 7.0 | 6.9 | 6.6 | 5.8 | 6.8 | 6.1 | 5.6 | 6.1 | 7.2 | 6.6 | 7.3 |
| 12,5 bis 50 Mio. | Median | 5.1 | 6.2 | 4.9 | 4.9 | 5.0 | 4.9 | 4.6 | 5.3 | 4.5 | 5.3 | 5.5 | 5.3 |

Bankverbindlichkeiten Dienstleistung (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 46.5 | 42.2 | 47.2 | 46.2 | 44.3 | 46.5 | 44.7 | 46.8 | 44.4 | 34.6 | 39.1 | 34.3 |
| über 50 Mio. Großunternehmen | Median | 18.6 | 21.1 | 18.3 | 21.6 | 35.1 | 20.1 | 18.3 | 24.3 | 17.8 | 13.4 | 16.7 | 13.7 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 58.4 | 54.0 | 59.0 | 58.1 | 55.3 | 58.5 | 54.7 | 59.0 | 54.2 | 45.2 | 48.8 | 44.9 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 32.5 | 29.8 | 33.0 | 32.6 | 32.0 | 32.7 | 27.1 | 32.0 | 26.6 | 22.3 | 29.2 | 21.8 |
| 0 bis 0,25 Mio. | Median | 65.8 | 65.5 | 65.8 | 65.0 | 65.8 | 64.8 | 61.9 | 67.9 | 61.2 | 51.1 | 51.9 | 51.2 |
| 0,25 bis 0,5 Mio. | Median | 60.2 | 55.2 | 60.7 | 60.3 | 54.9 | 60.9 | 55.7 | 58.8 | 55.4 | 48.1 | 54.5 | 47.6 |
| 0,5 bis 2,5 Mio. | Median | 42.8 | 37.8 | 43.7 | 42.5 | 38.9 | 43.2 | 37.0 | 39.6 | 36.8 | 31.0 | 34.1 | 30.7 |
| 2,5 bis 5 Mio. | Median | 29.2 | 30.7 | 28.9 | 30.2 | 28.9 | 30.5 | 26.1 | 29.3 | 25.7 | 20.4 | 28.5 | 19.7 |
| 5 bis 12,5 Mio. | Median | 29.8 | 30.9 | 29.6 | 29.0 | 35.2 | 28.0 | 23.0 | 32.6 | 22.0 | 19.2 | 28.2 | 18.5 |
| 12,5 bis 50 Mio. | Median | 28.1 | 22.9 | 29.2 | 26.9 | 36.4 | 25.7 | 19.8 | 32.9 | 18.9 | 17.5 | 31.2 | 17.3 |

| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
|------------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 32.7 | 34.2 | 32.5 | 31.0 | 32.2 | 30.9 | 29.4 | 31.0 | 29.2 | 29.1 | 32.8 | 28.7 |
| über 50 Mio. Großunternehmen | Median | 15.2 | 23.4 | 14.4 | 14.7 | 22.6 | 14.1 | 14.0 | 16.8 | 13.7 | 14.9 | 19.9 | 14.8 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 41.4 | 41.1 | 41.4 | 39.4 | 39.2 | 39.4 | 37.7 | 36.4 | 37.8 | 38.5 | 37.5 | 38.6 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 20.1 | 25.9 | 19.4 | 20.0 | 24.7 | 19.3 | 18.9 | 25.8 | 18.1 | 20.4 | 29.5 | 19.3 |
| 0 bis 0,25 Mio. | Median | 43.7 | 40.1 | 44.0 | 40.6 | 36.6 | 40.9 | 38.6 | 34.3 | 39.0 | 38.5 | 35.7 | 38.8 |
| 0,25 bis 0,5 Mio. | Median | 44.2 | 44.6 | 44.1 | 42.9 | 41.4 | 43.0 | 40.5 | 40.3 | 40.6 | 42.2 | 38.3 | 42.5 |
| 0,5 bis 2,5 Mio. | Median | 29.9 | 33.6 | 29.6 | 29.1 | 32.3 | 28.8 | 28.5 | 32.9 | 28.1 | 29.9 | 36.9 | 29.2 |
| 2,5 bis 5 Mio. | Median | 17.1 | 23.1 | 16.4 | 17.3 | 23.9 | 16.6 | 15.8 | 20.7 | 15.1 | 17.2 | 23.4 | 16.7 |
| 5 bis 12,5 Mio. | Median | 15.7 | 23.4 | 14.7 | 15.3 | 22.2 | 14.4 | 14.3 | 23.4 | 13.1 | 16.7 | 26.3 | 15.8 |
| 12,5 bis 50 Mio. | Median | 14.8 | 24.9 | 14.0 | 15.5 | 27.2 | 14.1 | 14.4 | 26.7 | 12.9 | 16.7 | 29.0 | 15.0 |

Bankverbindlichkeiten Handel (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 45.9 | 50.4 | 45.1 | 48.1 | 49.5 | 47.9 | 42.1 | 44.6 | 41.8 | 34.6 | 39.6 | 34.1 |
| über 50 Mio. Großunternehmen | Median | 22.9 | 22.9 | 23.1 | 28.7 | 29.5 | 28.7 | 20.9 | 23.9 | 20.9 | 18.9 | 30.2 | 19.1 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 57.4 | 58.1 | 57.3 | 59.4 | 57.4 | 59.7 | 53.0 | 51.9 | 53.1 | 45.4 | 46.6 | 45.2 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 40.0 | 45.5 | 39.1 | 42.0 | 45.2 | 41.4 | 34.2 | 39.3 | 33.6 | 28.7 | 35.6 | 28.2 |
| 0 bis 0,25 Mio. | Median | 65.2 | 65.6 | 65.1 | 66.1 | 62.6 | 66.7 | 61.0 | 59.3 | 61.0 | 53.1 | 51.4 | 53.2 |
| 0,25 bis 0,5 Mio. | Median | 59.9 | 58.4 | 60.2 | 62.5 | 61.3 | 62.9 | 55.2 | 54.2 | 55.4 | 48.4 | 48.5 | 48.4 |
| 0,5 bis 2,5 Mio. | Median | 47.6 | 48.4 | 47.5 | 50.0 | 49.0 | 50.0 | 42.0 | 44.1 | 41.8 | 36.2 | 40.0 | 35.8 |
| 2,5 bis 5 Mio. | Median | 37.7 | 46.5 | 36.4 | 39.6 | 43.1 | 38.8 | 32.6 | 36.6 | 32.1 | 28.0 | 33.7 | 27.5 |
| 5 bis 12,5 Mio. | Median | 37.5 | 43.3 | 36.8 | 39.0 | 45.8 | 37.8 | 30.4 | 38.5 | 29.4 | 24.8 | 34.8 | 24.0 |
| 12,5 bis 50 Mio. | Median | 34.1 | 42.7 | 33.8 | 38.4 | 46.6 | 37.9 | 28.4 | 40.7 | 27.8 | 25.0 | 33.2 | 24.6 |

| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
|------------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 29.1 | 31.3 | 28.9 | 26.6 | 28.5 | 26.4 | 24.7 | 28.0 | 24.5 | 24.5 | 29.9 | 24.1 |
| über 50 Mio. Großunternehmen | Median | 14.6 | 18.1 | 14.4 | 13.7 | 20.2 | 13.5 | 13.7 | 15.1 | 13.6 | 15.0 | 16.4 | 14.9 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 38.9 | 33.2 | 39.4 | 34.8 | 28.8 | 35.2 | 31.1 | 29.1 | 31.3 | 28.0 | 24.9 | 28.4 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 24.8 | 30.4 | 24.3 | 23.7 | 28.5 | 23.3 | 22.3 | 27.7 | 22.0 | 23.8 | 30.6 | 23.2 |
| 0 bis 0,25 Mio. | Median | 43.6 | 29.4 | 44.2 | 36.6 | 25.3 | 37.2 | 30.5 | 28.4 | 30.7 | 20.5 | 16.1 | 20.5 |
| 0,25 bis 0,5 Mio. | Median | 42.2 | 32.0 | 42.9 | 37.7 | 28.8 | 38.1 | 33.6 | 29.3 | 34.1 | 30.2 | 24.9 | 31.9 |
| 0,5 bis 2,5 Mio. | Median | 31.7 | 33.1 | 31.5 | 29.3 | 29.9 | 29.2 | 26.7 | 27.2 | 26.6 | 26.7 | 28.7 | 26.6 |
| 2,5 bis 5 Mio. | Median | 24.5 | 30.6 | 23.9 | 23.5 | 28.5 | 22.8 | 22.0 | 28.1 | 21.5 | 23.4 | 33.1 | 22.5 |
| 5 bis 12,5 Mio. | Median | 21.5 | 28.0 | 20.8 | 21.1 | 26.7 | 20.6 | 21.1 | 27.6 | 20.7 | 22.8 | 29.0 | 22.4 |
| 12,5 bis 50 Mio. | Median | 19.7 | 29.6 | 18.9 | 20.0 | 28.1 | 19.5 | 19.5 | 31.5 | 18.7 | 22.8 | 32.6 | 22.4 |

Bankverbindlichkeiten Verarbeitendes Gewerbe (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|---------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 45.9 | 49.8 | 45.5 | 45.9 | 47.1 | 45.6 | 39.7 | 39.8 | 39.7 | 30.5 | 30.3 | 30.5 |
| über 50 Mio. Großunternehmen | Median | 17.5 | 26.8 | 17.1 | 20.7 | 28.7 | 20.4 | 17.5 | 23.5 | 17.4 | 15.5 | 25.9 | 15.0 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 60.3 | 56.1 | 61.1 | 60.9 | 55.9 | 61.7 | 53.8 | 47.9 | 54.6 | 47.1 | 40.5 | 48.0 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 36.7 | 41.4 | 36.2 | 36.7 | 40.0 | 36.3 | 30.1 | 33.5 | 29.7 | 23.6 | 26.6 | 23.2 |
| 0 bis 0,25 Mio. | Median | 70.0 | 59.9 | 72.1 | 69.1 | 58.3 | 70.1 | 63.2 | 52.2 | 64.9 | 54.3 | 42.1 | 55.5 |
| 0,25 bis 0,5 Mio. | Median | 64.2 | 57.1 | 64.9 | 65.5 | 60.8 | 66.0 | 57.1 | 50.6 | 57.9 | 51.0 | 41.7 | 51.7 |
| 0,5 bis 2,5 Mio. | Median | 48.9 | 49.5 | 48.9 | 49.6 | 47.7 | 50.0 | 40.7 | 40.8 | 40.7 | 34.6 | 35.2 | 34.5 |
| 2,5 bis 5 Mio. | Median | 37.0 | 38.3 | 36.7 | 36.6 | 37.6 | 36.6 | 29.9 | 32.6 | 29.6 | 21.9 | 26.5 | 21.3 |
| 5 bis 12,5 Mio. | Median | 32.9 | 42.3 | 31.9 | 32.4 | 37.5 | 31.7 | 27.5 | 30.0 | 27.3 | 21.2 | 22.7 | 21.3 |
| 12,5 bis 50 Mio. | Median | 28.1 | 35.4 | 28.1 | 28.2 | 33.9 | 27.8 | 21.4 | 25.7 | 21.2 | 19.1 | 24.8 | 18.8 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 23.8 | 23.8 | 23.8 | 22.4 | 22.9 | 22.3 | 20.6 | 21.3 | 20.6 | 19.6 | 20.4 | 19.5 |
| über 50 Mio. Großunternehmen | Median | 11.5 | 15.5 | 11.3 | 10.2 | 17.4 | 9.7 | 8.9 | 17.5 | 8.3 | 9.3 | 15.9 | 8.9 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 38.7 | 32.2 | 39.5 | 35.3 | 31.3 | 35.9 | 33.0 | 29.4 | 33.3 | 27.0 | 21.8 | 27.3 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 19.5 | 21.4 | 19.2 | 18.9 | 21.0 | 18.5 | 17.9 | 19.4 | 17.7 | 18.6 | 20.2 | 18.4 |
| 0 bis 0,25 Mio. | Median | 40.7 | 25.4 | 41.3 | 32.6 | 26.5 | 33.8 | 31.1 | 14.5 | 32.4 | 16.4 | 9.3 | 16.9 |
| 0,25 bis 0,5 Mio. | Median | 43.9 | 32.2 | 44.8 | 38.3 | 27.2 | 39.3 | 35.7 | 31.1 | 35.9 | 27.4 | 19.7 | 28.7 |
| 0,5 bis 2,5 Mio. | Median | 28.8 | 28.4 | 28.9 | 28.4 | 29.1 | 28.3 | 26.3 | 26.8 | 26.2 | 26.8 | 26.9 | 26.8 |
| 2,5 bis 5 Mio. | Median | 19.5 | 21.4 | 19.2 | 18.3 | 20.6 | 18.0 | 17.7 | 18.2 | 17.7 | 19.5 | 20.2 | 19.3 |
| 5 bis 12,5 Mio. | Median | 17.0 | 19.1 | 16.7 | 15.8 | 17.5 | 15.7 | 15.2 | 16.1 | 15.1 | 17.3 | 17.3 | 17.3 |
| 12,5 bis 50 Mio. | Median | 14.8 | 18.6 | 14.4 | 14.0 | 17.9 | 13.7 | 13.8 | 18.4 | 13.4 | 15.1 | 17.8 | 14.9 |

Eigenkapitalrentabilität gesamt (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 46.4 | 31.4 | 49.0 | 44.7 | 27.1 | 47.6 | 40.3 | 25.5 | 42.2 | 41.7 | 23.8 | 43.6 |
| über 50 Mio. Großunternehmen | Median | 11.0 | -2.0 | 11.9 | 11.7 | -1.2 | 12.5 | 11.8 | 1.7 | 12.2 | 16.0 | 5.5 | 16.5 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 56.0 | 33.3 | 62.0 | 57.6 | 32.8 | 63.6 | 41.7 | 30.0 | 43.3 | 42.4 | 31.0 | 43.8 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 42.3 | 30.4 | 43.8 | 40.0 | 22.6 | 42.3 | 39.4 | 22.6 | 41.6 | 41.3 | 19.7 | 43.4 |
| 0 bis 0,25 Mio. | Median | 30.7 | 19.0 | 36.4 | 32.0 | 15.8 | 35.7 | 12.9 | 12.3 | 12.9 | 18.4 | 17.5 | 18.5 |
| 0,25 bis 0,5 Mio. | Median | 56.3 | 30.9 | 63.2 | 57.2 | 30.8 | 64.4 | 52.0 | 34.8 | 54.5 | 46.0 | 35.3 | 47.4 |
| 0,5 bis 2,5 Mio. | Median | 63.3 | 44.2 | 66.9 | 65.3 | 40.8 | 70.6 | 62.7 | 39.6 | 66.0 | 61.0 | 36.8 | 63.7 |
| 2,5 bis 5 Mio. | Median | 46.7 | 30.2 | 49.3 | 44.2 | 24.5 | 47.1 | 42.0 | 23.4 | 44.9 | 44.7 | 22.1 | 47.5 |
| 5 bis 12,5 Mio. | Median | 34.0 | 13.8 | 35.2 | 30.7 | 11.0 | 33.0 | 30.0 | 13.3 | 31.8 | 31.8 | 12.1 | 33.9 |
| 12,5 bis 50 Mio. | Median | 21.2 | 0.7 | 22.7 | 20.2 | 2.8 | 22.1 | 18.9 | 5.7 | 20.1 | 21.8 | 7.7 | 23.2 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 37.8 | 26.7 | 39.0 | 33.6 | 24.1 | 34.7 | 33.7 | 24.9 | 34.7 | 25.6 | 17.9 | 26.4 |
| über 50 Mio. Großunternehmen | Median | 15.4 | 9.8 | 16.0 | 13.0 | 7.3 | 13.5 | 13.0 | 7.8 | 13.4 | 13.6 | 9.3 | 14.1 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 32.1 | 29.3 | 32.4 | 30.6 | 27.8 | 30.9 | 29.2 | 28.0 | 29.3 | 17.2 | 17.8 | 17.2 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 41.3 | 25.2 | 43.1 | 35.4 | 22.0 | 37.0 | 36.5 | 23.2 | 38.0 | 30.8 | 18.4 | 32.3 |
| 0 bis 0,25 Mio. | Median | 14.0 | 15.7 | 13.9 | 14.4 | 15.1 | 14.3 | 14.1 | 16.4 | 13.9 | 10.5 | 11.4 | 10.5 |
| 0,25 bis 0,5 Mio. | Median | 38.9 | 38.8 | 39.0 | 37.0 | 33.6 | 37.3 | 35.8 | 35.2 | 35.9 | 17.3 | 19.6 | 17.1 |
| 0,5 bis 2,5 Mio. | Median | 58.0 | 38.7 | 60.3 | 51.9 | 35.3 | 53.7 | 51.6 | 36.6 | 53.4 | 39.2 | 25.6 | 40.8 |
| 2,5 bis 5 Mio. | Median | 45.0 | 27.6 | 47.4 | 39.2 | 22.8 | 41.2 | 40.9 | 25.8 | 42.7 | 36.9 | 22.1 | 38.1 |
| 5 bis 12,5 Mio. | Median | 33.1 | 18.7 | 34.7 | 28.0 | 17.5 | 29.2 | 28.7 | 17.2 | 30.1 | 27.7 | 15.9 | 28.9 |
| 12,5 bis 50 Mio. | Median | 22.7 | 12.3 | 23.7 | 18.8 | 9.9 | 19.5 | 19.5 | 10.6 | 20.4 | 18.9 | 11.2 | 19.5 |

Eigenkapitalrentabilität Bauwirtschaft (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|------|-------|--------|------|------|--------|------|-------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 67.7 | 53.7 | 71.1 | 61.6 | 39.1 | 67.2 | 65.4 | 46.4 | 68.8 | 58.1 | 39.4 | 60.1 |
| über 50 Mio. Großunternehmen | Median | 3.9 | -5.2 | 4.5 | 6.7 | 11.4 | 6.6 | 4.2 | -2.5 | 4.4 | 12.2 | 14.6 | 11.9 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 76.2 | 55.1 | 82.1 | 78.9 | 44.0 | 87.9 | 81.9 | 51.2 | 87.6 | 71.1 | 45.0 | 74.2 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 63.4 | 51.4 | 65.5 | 53.7 | 36.1 | 58.3 | 52.0 | 40.2 | 53.4 | 49.4 | 35.6 | 50.6 |
| 0 bis 0,25 Mio. | Median | 66.4 | 35.5 | 73.5 | 52.3 | 13.8 | 60.9 | 58.1 | 24.2 | 64.3 | 40.0 | 32.2 | 40.8 |
| 0,25 bis 0,5 Mio. | Median | 78.7 | 59.4 | 84.8 | 81.0 | 45.4 | 89.5 | 87.5 | 50.5 | 95.7 | 78.5 | 42.3 | 84.0 |
| 0,5 bis 2,5 Mio. | Median | 79.2 | 63.9 | 82.2 | 75.3 | 51.8 | 82.5 | 78.0 | 60.0 | 81.3 | 71.1 | 51.6 | 73.0 |
| 2,5 bis 5 Mio. | Median | 65.7 | 55.6 | 68.3 | 57.9 | 35.3 | 63.2 | 46.1 | 38.0 | 47.8 | 48.0 | 36.2 | 49.2 |
| 5 bis 12,5 Mio. | Median | 46.8 | 18.3 | 50.1 | 35.8 | 13.4 | 40.1 | 33.7 | 23.2 | 34.9 | 33.3 | 27.1 | 34.4 |
| 12,5 bis 50 Mio. | Median | 25.2 | 15.9 | 27.2 | 26.2 | 1.4 | 27.5 | 17.1 | 9.1 | 17.9 | 18.1 | 11.3 | 18.4 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 67.6 | 52.5 | 69.5 | 61.8 | 47.3 | 63.4 | 62.6 | 47.4 | 64.2 | 55.7 | 43.3 | 57.1 |
| über 50 Mio. Großunternehmen | Median | 16.4 | 1.5 | 17.0 | 17.6 | 19.2 | 17.5 | 20.4 | 27.5 | 19.7 | 20.9 | 18.1 | 20.9 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 88.2 | 61.9 | 91.2 | 83.6 | 63.3 | 85.6 | 83.0 | 58.0 | 86.2 | 73.5 | 55.4 | 74.9 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 57.8 | 48.1 | 58.8 | 52.3 | 41.7 | 53.6 | 53.4 | 43.7 | 54.5 | 50.8 | 40.5 | 52.3 |
| 0 bis 0,25 Mio. | Median | 48.4 | 25.7 | 51.0 | 44.6 | 39.4 | 46.1 | 43.6 | 22.8 | 47.4 | 19.6 | 22.4 | 18.6 |
| 0,25 bis 0,5 Mio. | Median | 102.8 | 69.2 | 105.5 | 97.2 | 93.9 | 97.6 | 100.0 | 60.7 | 104.1 | 93.3 | 57.7 | 96.1 |
| 0,5 bis 2,5 Mio. | Median | 81.4 | 64.8 | 83.0 | 75.9 | 58.0 | 77.4 | 76.2 | 60.3 | 77.6 | 72.7 | 57.3 | 73.9 |
| 2,5 bis 5 Mio. | Median | 56.3 | 44.2 | 57.5 | 49.8 | 39.9 | 50.9 | 49.6 | 41.8 | 50.5 | 51.5 | 42.9 | 52.5 |
| 5 bis 12,5 Mio. | Median | 39.2 | 37.7 | 39.4 | 37.1 | 36.5 | 37.2 | 38.7 | 36.8 | 38.9 | 38.8 | 34.4 | 39.1 |
| 12,5 bis 50 Mio. | Median | 26.3 | 24.2 | 26.8 | 23.8 | 22.1 | 24.0 | 28.9 | 25.2 | 29.7 | 29.5 | 27.1 | 29.5 |

Eigenkapitalrentabilität Dienstleistung (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 33.0 | 5.4 | 39.9 | 32.1 | 4.8 | 38.9 | 33.9 | 8.5 | 38.3 | 34.8 | 11.5 | 38.0 |
| über 50 Mio. Großunternehmen | Median | 2.5 | -2.3 | 3.3 | 0.2 | -5.0 | 0.9 | 0.0 | -1.7 | 0.1 | 2.2 | -0.5 | 2.4 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 46.9 | 19.1 | 53.8 | 46.4 | 24.0 | 50.0 | 43.4 | 18.2 | 47.1 | 39.0 | 22.2 | 41.2 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 20.9 | -0.1 | 28.6 | 19.9 | 0.0 | 28.2 | 22.1 | 2.0 | 27.7 | 31.3 | 4.9 | 35.1 |
| 0 bis 0,25 Mio. | Median | 22.6 | 7.4 | 25.5 | 25.0 | 16.1 | 27.8 | 22.4 | 10.4 | 24.4 | 20.0 | 14.9 | 20.5 |
| 0,25 bis 0,5 Mio. | Median | 54.5 | 22.9 | 60.0 | 51.7 | 30.4 | 56.6 | 57.7 | 26.0 | 63.6 | 51.6 | 29.6 | 54.7 |
| 0,5 bis 2,5 Mio. | Median | 65.3 | 25.4 | 70.8 | 65.7 | 18.9 | 72.8 | 60.5 | 22.2 | 66.9 | 58.2 | 22.1 | 63.3 |
| 2,5 bis 5 Mio. | Median | 26.8 | -1.4 | 35.2 | 24.3 | 0.1 | 35.0 | 21.7 | 2.6 | 28.6 | 33.6 | 6.4 | 37.6 |
| 5 bis 12,5 Mio. | Median | 7.1 | -1.7 | 10.9 | 5.5 | -1.5 | 9.7 | 5.4 | -0.2 | 7.4 | 15.5 | 2.3 | 19.2 |
| 12,5 bis 50 Mio. | Median | 2.3 | -2.6 | 3.7 | 1.6 | -2.4 | 2.7 | 1.1 | -1.6 | 1.8 | 5.1 | 1.5 | 5.6 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 26.8 | 16.3 | 28.1 | 24.8 | 16.4 | 25.9 | 26.7 | 19.2 | 27.6 | 20.2 | 11.0 | 21.2 |
| über 50 Mio. Großunternehmen | Median | 2.3 | -0.3 | 3.1 | 2.9 | 1.7 | 3.0 | 3.5 | 2.3 | 3.7 | 3.7 | 3.3 | 3.7 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 23.6 | 20.5 | 23.9 | 22.2 | 20.0 | 22.5 | 23.5 | 22.6 | 23.6 | 17.6 | 15.0 | 17.8 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 32.6 | 10.6 | 36.0 | 29.7 | 11.0 | 32.4 | 32.2 | 14.0 | 34.9 | 24.6 | 7.2 | 27.6 |
| 0 bis 0,25 Mio. | Median | 14.2 | 13.9 | 14.2 | 13.9 | 13.9 | 13.9 | 14.6 | 15.4 | 14.5 | 12.8 | 11.5 | 12.9 |
| 0,25 bis 0,5 Mio. | Median | 35.1 | 31.6 | 35.5 | 31.5 | 27.7 | 32.0 | 34.7 | 31.4 | 35.0 | 22.2 | 16.1 | 22.7 |
| 0,5 bis 2,5 Mio. | Median | 48.3 | 25.5 | 51.4 | 44.0 | 24.9 | 46.6 | 44.7 | 29.4 | 47.0 | 32.7 | 17.0 | 34.5 |
| 2,5 bis 5 Mio. | Median | 36.2 | 15.4 | 39.4 | 32.8 | 12.5 | 35.8 | 37.0 | 19.2 | 40.1 | 31.2 | 14.1 | 32.9 |
| 5 bis 12,5 Mio. | Median | 20.0 | 2.6 | 23.8 | 18.6 | 5.3 | 21.7 | 22.3 | 5.4 | 25.6 | 18.9 | 4.4 | 21.6 |
| 12,5 bis 50 Mio. | Median | 7.3 | 1.8 | 9.2 | 6.4 | 2.4 | 7.9 | 8.4 | 2.5 | 10.2 | 7.4 | 2.5 | 9.1 |

Eigenkapitalrentabilität Handel (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 43.1 | 37.8 | 43.8 | 44.9 | 41.9 | 45.3 | 50.0 | 40.6 | 51.2 | 48.3 | 33.2 | 49.6 |
| über 50 Mio. Großunternehmen | Median | 19.3 | 22.4 | 19.2 | 18.0 | 7.9 | 18.1 | 20.4 | 21.2 | 20.1 | 22.7 | 12.3 | 22.7 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 47.4 | 31.8 | 51.1 | 53.4 | 33.3 | 57.1 | 59.7 | 39.6 | 62.8 | 59.8 | 39.0 | 61.5 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 41.8 | 42.5 | 41.7 | 42.8 | 45.6 | 42.4 | 46.2 | 41.4 | 46.7 | 44.6 | 30.8 | 45.6 |
| 0 bis 0,25 Mio. | Median | 26.7 | 21.1 | 27.8 | 34.6 | 17.6 | 41.5 | 38.1 | 19.2 | 40.1 | 39.1 | 21.6 | 41.7 |
| 0,25 bis 0,5 Mio. | Median | 42.4 | 26.9 | 47.4 | 48.2 | 29.6 | 53.6 | 62.8 | 38.5 | 66.7 | 64.3 | 50.0 | 66.9 |
| 0,5 bis 2,5 Mio. | Median | 54.1 | 44.2 | 56.0 | 60.4 | 48.1 | 62.6 | 63.5 | 47.8 | 65.0 | 62.7 | 43.8 | 64.3 |
| 2,5 bis 5 Mio. | Median | 44.4 | 36.5 | 45.1 | 47.6 | 50.5 | 47.2 | 52.2 | 45.6 | 53.2 | 48.9 | 33.9 | 49.7 |
| 5 bis 12,5 Mio. | Median | 38.4 | 42.7 | 38.3 | 36.8 | 37.7 | 36.7 | 38.7 | 35.9 | 39.0 | 35.8 | 25.9 | 36.8 |
| 12,5 bis 50 Mio. | Median | 28.2 | 17.1 | 28.6 | 28.6 | 41.5 | 27.9 | 30.0 | 30.0 | 30.1 | 29.6 | 19.9 | 30.1 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 49.8 | 40.7 | 50.7 | 43.1 | 34.2 | 44.0 | 44.2 | 34.4 | 45.1 | 38.0 | 32.7 | 38.6 |
| über 50 Mio. Großunternehmen | Median | 21.9 | 22.9 | 21.8 | 18.1 | 18.7 | 18.0 | 17.1 | 12.4 | 17.1 | 18.2 | 24.2 | 17.8 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 64.7 | 46.0 | 66.9 | 58.4 | 46.1 | 59.7 | 61.5 | 44.1 | 62.8 | 55.0 | 38.6 | 57.1 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 46.3 | 38.8 | 46.9 | 39.2 | 30.5 | 40.0 | 39.8 | 32.2 | 40.5 | 35.7 | 31.6 | 36.1 |
| 0 bis 0,25 Mio. | Median | 35.3 | 25.9 | 37.2 | 31.8 | 25.5 | 32.5 | 35.0 | 26.7 | 35.9 | 23.6 | 20.3 | 23.9 |
| 0,25 bis 0,5 Mio. | Median | 68.0 | 50.0 | 70.2 | 60.8 | 44.1 | 62.5 | 67.3 | 53.1 | 68.6 | 60.9 | 37.1 | 64.0 |
| 0,5 bis 2,5 Mio. | Median | 64.6 | 51.5 | 65.9 | 59.5 | 48.0 | 60.7 | 60.3 | 45.5 | 61.5 | 57.4 | 45.7 | 58.5 |
| 2,5 bis 5 Mio. | Median | 50.0 | 39.8 | 51.3 | 44.2 | 32.2 | 45.2 | 44.1 | 32.5 | 44.9 | 41.5 | 36.1 | 42.0 |
| 5 bis 12,5 Mio. | Median | 40.5 | 32.8 | 41.5 | 32.5 | 25.0 | 33.4 | 33.3 | 23.5 | 33.9 | 32.2 | 26.1 | 32.6 |
| 12,5 bis 50 Mio. | Median | 31.0 | 29.2 | 31.2 | 24.7 | 21.7 | 24.8 | 24.9 | 22.6 | 25.1 | 24.6 | 24.7 | 24.6 |

Eigenkapitalrentabilität Verarbeitendes Gewerbe (in %)

| Umsatz in € | | 1995 | | | 1999 | | | 2003 | | | 2007 | | |
|------------------------------------|--------|--------|-------|------|--------|------|------|--------|------|------|--------|------|------|
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 44.7 | 20.3 | 47.4 | 44.0 | 23.7 | 46.9 | 45.9 | 22.9 | 48.6 | 52.0 | 27.3 | 54.8 |
| über 50 Mio. Großunternehmen | Median | 10.8 | -14.3 | 11.5 | 15.7 | -4.5 | 15.9 | 13.8 | 10.9 | 13.8 | 21.4 | 10.6 | 21.5 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 64.9 | 24.2 | 76.1 | 69.9 | 32.7 | 80.0 | 71.0 | 31.3 | 77.6 | 78.0 | 43.3 | 82.5 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 38.2 | 13.1 | 39.4 | 37.6 | 17.0 | 39.7 | 37.3 | 17.9 | 39.6 | 45.8 | 23.2 | 48.0 |
| 0 bis 0,25 Mio. | Median | 46.5 | 22.2 | 62.9 | 56.6 | 16.3 | 66.4 | 45.0 | 23.5 | 50.0 | 52.3 | 23.1 | 56.5 |
| 0,25 bis 0,5 Mio. | Median | 64.1 | 24.0 | 74.1 | 63.7 | 31.9 | 76.5 | 78.3 | 31.2 | 85.3 | 80.3 | 43.3 | 85.3 |
| 0,5 bis 2,5 Mio. | Median | 61.8 | 23.6 | 69.5 | 67.6 | 32.0 | 74.7 | 65.8 | 34.3 | 70.1 | 75.5 | 42.9 | 80.9 |
| 2,5 bis 5 Mio. | Median | 44.7 | 30.1 | 46.1 | 40.3 | 13.3 | 42.8 | 40.0 | 15.5 | 44.3 | 52.0 | 25.3 | 55.4 |
| 5 bis 12,5 Mio. | Median | 32.7 | -5.8 | 33.8 | 35.0 | 15.0 | 36.9 | 33.7 | 10.4 | 35.9 | 39.6 | 18.6 | 41.2 |
| 12,5 bis 50 Mio. | Median | 23.9 | 5.0 | 24.5 | 23.2 | 7.0 | 25.0 | 21.5 | 7.9 | 22.3 | 28.3 | 11.6 | 29.5 |
| Umsatz in € | | 2011 | | | 2013 | | | 2014 | | | 2015 | | |
| | | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West | Gesamt | Ost | West |
| 0 bis 50 Mio. Mittelstand | Median | 43.0 | 24.8 | 45.5 | 35.6 | 21.9 | 37.2 | 36.7 | 23.0 | 38.5 | 30.5 | 19.1 | 32.0 |
| über 50 Mio. Großunternehmen | Median | 18.8 | 14.8 | 19.2 | 15.1 | 5.8 | 15.5 | 15.5 | 10.3 | 15.8 | 15.1 | 11.2 | 15.3 |
| 0 bis 1 Mio. Kleinunternehmen | Median | 69.5 | 39.3 | 73.6 | 62.7 | 32.7 | 66.3 | 63.5 | 37.0 | 66.4 | 51.2 | 20.9 | 54.9 |
| 1 bis 50 Mio. Mittelunternehmen | Median | 38.6 | 22.3 | 40.5 | 31.3 | 19.9 | 32.7 | 32.8 | 20.9 | 34.1 | 28.9 | 19.0 | 29.8 |
| 0 bis 0,25 Mio. | Median | 38.5 | 30.4 | 39.8 | 38.0 | 24.1 | 40.8 | 33.6 | 26.7 | 35.0 | 19.8 | 6.3 | 21.3 |
| 0,25 bis 0,5 Mio. | Median | 72.3 | 35.3 | 77.8 | 70.0 | 32.9 | 72.1 | 68.3 | 38.9 | 72.0 | 54.1 | 16.3 | 58.4 |
| 0,5 bis 2,5 Mio. | Median | 67.1 | 35.5 | 71.6 | 55.6 | 31.8 | 59.5 | 58.6 | 34.8 | 61.7 | 53.7 | 26.5 | 57.1 |
| 2,5 bis 5 Mio. | Median | 44.0 | 24.8 | 46.8 | 35.8 | 20.0 | 38.0 | 38.0 | 21.7 | 40.4 | 35.6 | 21.2 | 37.2 |
| 5 bis 12,5 Mio. | Median | 32.2 | 17.3 | 34.0 | 26.6 | 17.2 | 27.5 | 26.7 | 15.7 | 28.0 | 26.3 | 17.5 | 27.5 |
| 12,5 bis 50 Mio. | Median | 22.7 | 13.0 | 23.6 | 19.1 | 13.3 | 19.5 | 19.9 | 13.6 | 20.5 | 19.3 | 14.7 | 19.8 |