

The German Federal Ministry of Finance has published the assignment table for the categorisation of companies by size as of January 1, 2010.

Type of Business	Operational Characteristics	Large Firms > EUR	Medium-sized Firms > EUR	Small Firms > EUR
<b>Trading Firms</b>	Sales exposure or fiscal profits	6,900,000	840,000	160,000
		265,000	53,000	34,000
<b>Manufacturing Firms</b>	Sales exposure or fiscal profits	4,000,000	480,000	160,000
		235,000	53,000	34,000
<b>Independent Professions</b>	Sales exposure or fiscal profits	4,300,000	790,000	160,000
		540,000	123,000	34,000
<b>Other Service Providers</b>	Sales exposure or fiscal profits	5,300,000	710,000	160,000
		305,000	59,000	34,000
<b>Agriculture and Forestry</b>	Economic value of owner-occupied property or fiscal profits	210,000	100,000	440,000
		116,000	60,000	34,000