

## TABLE OF CONTENTS

|                                                                                                    |    |
|----------------------------------------------------------------------------------------------------|----|
| 0. Main features of the business survey.....                                                       | 3  |
| 1. Introduction .....                                                                              | 3  |
| 1.1 Time frame.....                                                                                | 4  |
| 1.2 Helpdesk .....                                                                                 | 5  |
| 2. Preparation of the study: sample and statistics.....                                            | 5  |
| 2.1 Sample selection .....                                                                         | 5  |
| Stratification criteria .....                                                                      | 5  |
| Information requested for each address .....                                                       | 7  |
| Number of addresses required .....                                                                 | 7  |
| Addresses to be drawn from the business registry provided by the National Statistical Office ..... | 7  |
| Selection of the number of addresses required .....                                                | 8  |
| Drawing up the three separate studies (one for each policy area).....                              | 8  |
| Delivery format .....                                                                              | 9  |
| 2.2 National statistics.....                                                                       | 9  |
| 3. Preparation of the survey material.....                                                         | 9  |
| 3.1 Translation and adaptation of the questionnaires, cover letters and reminders.....             | 9  |
| Survey material .....                                                                              | 9  |
| Questionnaires and reminders .....                                                                 | 10 |
| Cover letter.....                                                                                  | 10 |
| 3.2 Printing the survey material .....                                                             | 10 |
| 4. Mailing.....                                                                                    | 11 |
| 4.1 Preparation and contents of the mailing .....                                                  | 11 |
| Preparation of the envelopes .....                                                                 | 11 |
| 4.2 Set up of the database of mailed/ returned questionnaires .....                                | 12 |
| 5. Monitoring responses .....                                                                      | 13 |
| 5.1 Control of questionnaires received .....                                                       | 13 |
| 5.2 Identification of the questionnaires received and database update.....                         | 13 |
| 6. Reminders and follow-up .....                                                                   | 13 |
| 6.1 First reminder letter .....                                                                    | 13 |
| Timing.....                                                                                        | 13 |
| Preparation .....                                                                                  | 14 |
| 6.2 Second reminder letter .....                                                                   | 14 |
| Preparation .....                                                                                  | 14 |
| 6.3 "Spare" sample.....                                                                            | 14 |
| 7. Data entry .....                                                                                | 14 |
| 8. Updates and final data delivery to the OECD .....                                               | 15 |
| 1. Sample firms for the <b>tax compliance</b> questionnaire .....                                  | 16 |
| 2. Sample firms for the <b>environment</b> questionnaire .....                                     | 16 |
| 3. Sample firms for the <b>employment</b> questionnaire .....                                      | 16 |
| ANNEX 1 : QUESTIONNAIRES.....                                                                      | 17 |
| ANNEX 2 SUGGESTED COVER LETTER FOR THE MAILINGS .....                                              | 40 |
| ANNEX 3 PRE-PAID POSTCARD TO ANALYSE NON-RESPONSES .....                                           | 43 |
| ANNEX 4 PRINCIPLES USED TO ESTABLISH THE REQUIRED SAMPLE SIZE.....                                 | 44 |
| ANNEX 5 STATISTICAL PROTOCOL FOR A SMALL-SCALE SURVEY .....                                        | 46 |

