

PENG analysis

of

Mitt företag (My business)

This is a translation of the document "*Nyttovärdering 1.0*", part of the general *project plan for verksamt.se*, from Swedish into English strictly for information and case-sharing purposes. Appendixes etc. are available at request.

Note: At the time the project was named Mitt Företag. The analysis focus only on start-up of a business, which is just a part of the whole scope of verksamt.se today.

May-June 2007

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1. Summary

The investment covers a new and joint portal for the collaborating actors to use to support the start-up of businesses. With the help of the portal, entrepreneurs will be able to receive relevant information for starting and operating businesses. Among other things, entrepreneurs are to receive improved support in formulating a well worked out business plan. It shall also be possible to save information, so that it can be used when registering a company.

The primary goal of the investment is to increase growth in society, by facilitating the formation of new, vigorous companies.

The result of the benefit evaluation shows that the gross benefit increases by MSEK 77 per year on average during the benefit period, (when all beneficial effects reach 100%, in 2012, MSEK 133). 57% of the benefit consists of increased entrepreneurial benefit and 39% of increased benefit to society. Just under half of the benefit consists of green, i.e. secure benefit. NOTE that the green benefit applies jointly for the collaborating actors, the entrepreneurs and society. The internal benefit, i.e. for the collaborating actors, consists mainly of increased confidence. The result shows that the primary goal – facilitating the creation of vigorous companies – is fulfilled. This is reflected by 96% of the benefit consisting of increased entrepreneurial benefit and benefit to society.

Many evaluations have been difficult to make. It has been possible to define the basis for the evaluation, i.e. what creates the benefit. On the other hand, the evaluation of the effect of the investment in Mitt företag has been associated with great uncertainty, side by side with other effects, such as the state of the economic cycle, general business climate and legislation. The group has therefore been very cautious in the evaluation. Despite this, the benefit evaluation shows that the

investment is profitable, with a good margin. The benefit factor, i.e. the gross benefit divided by the cost of achieving the benefit is 17.5 (the average for benefit evaluations carried out is around 5).

The audit and delivery of the evaluations carried out should focus on the entrepreneurial benefit. In the circumstances, the benefit to society becomes a result of more vigorous businesses starting up.

2. Participants and timings

The benefit analysis was carried out during three half-days in May-June 2007. The participants showed great commitment and represented the required skills in a good way. The participants were:

Magnus Lundsten and Technical Development	Nutek - National Swedish Board for Industrial
Åke Olsson	Almi Företagspartner AB
Daniel Sjöberg	Swedish Companies Registration Office
Carina Folkesson	Göteborgs Nyföretagarcentrum - Gothenburg
Entrepreneur Centre	
Lars Berglund	Örnsköldsvik Municipality
Karin Hultin	Swedish Tax Agency
Anna Johansson	Nutek - National Swedish Board for Industrial
and Technical Development	
Lars Erik Dahlgren	Certified PENG leader

3. Formulation of goal and purpose

Objective

The objective, the investment to be evaluated as to benefit, covers improved support for starting up businesses. The new support is web-based and is intended to make it easier for future entrepreneurs

- To search for relevant information about starting and operating a company.
- To receive interactive support, information, calculation tools, etc, for formulating a well worked-out business plan.
- To save information so that it can be reused when registering a company.
- To register a company.

Primary goals for the investment

The following primary goals apply for the investment:

1. To increase growth in society by making it easier to set up new businesses with good opportunities for survival.
2. To free up resources within authorities affected by the formation of companies.

The aim of the benefit evaluation

The result of the benefit evaluation is to be used:

1. As supplementary basis for a decision about a possible investment.
2. For the successful implementation and delivery of identified and evaluated improvement goals.

Benefit period

The benefit period, i.e. the time during which both benefit and costs are calculated, covers the period 1 July 2008 – 30 June 2013, i.e. 5 years.

Follow-up and delivery

Follow-up shall be carried out in October each year of the benefit period. A delivery project shall be established.

4. Method

The analysis group has used PENG's Basic Model, which consists of three phases and ten working steps as follows:

Preparation phase

Step	1	Purpose
	2	Insight
	3	Objective delimitation
	4	Objective description

Implementation phase

Step	5	Identification of benefit effects
	6	Structuring of benefit effects
	7	Evaluation of benefit effects
	8	Calculation of costs of benefit

Quality assurance phase

Step	9	Colour classification and Obstacle analysis
	10	Calculation of net benefit and determination of delivery responsibility

5. Benefit structure

Possible benefit effects (improvement goals) of the planned basic investment have been identified and evaluated. **See Appendix 1.**

The colouring is based on the following classification:

- Green benefit is secure and normally be cashed in quickly.
 - Yellow benefit is more indirect, slightly less secure than green benefit, and is cashed in a bit more slowly.
 - Red benefit is regarded as insecure and is difficult to evaluate.
- There is no sharp division between the different colours. The distribution of colours is shown for each of the benefit effects in the structure.

NOTE: The colouring shows the benefit of the project. This means that increased entrepreneur benefit, such as time saved, can be green benefit, although it is not green for Nutek. Separate benefit bars have therefore been drawn up for Participating actors, Entrepreneurs and Society, respectively.

IS: The situation when the benefit evaluation was carried out (May-June 2007)

ZERO: The situation at the implementation of Stage 1 (1 July 2008)

SHOULD: When the benefit effect has achieved its maximum value (shall have occurred at the latest during the final year of the benefit period, i.e. during year 5).

6. Documentation of evaluations

Basic information before the valuation

- Hourly cost of participant actors is SEK 400
- Hourly cost for entrepreneurs is SEK 300
- 45,000 new companies were started during the previous year
- 30% of these are assessed as using the portal Mitt företag
- 1-5% of these (405 entrepreneurs) are assessed as benefiting greatly from the portal
- It is assumed that entrepreneurship during the coming year will increase, irrespective of the investment in Mitt företag. We have therefore selected a standard solution of increasing the IS value by 10% in order to achieve the ZERO value. This corresponds to an increase of 1.5-2% in entrepreneurship having been taken into account in the benefit evaluation.

Evaluation of identified benefit effects.

Increased benefit for participating actors

Benefit effect A 1.121 Nutek Time released from answering simple questions

IS: 45 hours/week is estimated to be used for answering simple questions regarding the formation of companies. During 45 weeks per year, this amounts to 2,025 hours.

ZERO: IS + 10%

SHOULD: 20% of the time is estimated as being possible to free up.

Difference: 445 hours

Cashing-in rate and distribution across colours: See the benefit structure

Benefit effect B 1.12 Swedish Tax Agency Reduced need for administration

In a benefit evaluation carried out by Nytt företagarregister (New Company Register) in spring 2007 at the Swedish Tax Agency, the IS value was assessed as amounting to 9,425 hours per year and that 90% of this time can be freed up through the investment in a Nytt företagarregister. Thereafter, 943 hours remain as an improvement potential.

IS: 943 hours

ZERO: IS + 10%

SHOULD: 50 % of time is estimated as being possible to free up.

Difference: 519 hours

Cashing-in rate and distribution across colours: See the benefit structure

Benefit effect C 1.121 Swedish Companies Registration Office: Time released from answering simple questions

IS: 300 hours per day, 240 days per year times 15% (15% being the proportion that are entrepreneurs) = 10,800 hours

ZERO: IS + 10%

SHOULD: 20% of time is estimated as being possible to free up.

Difference: 2,376 hours

Cashing-in rate and distribution across colours: See the benefit structure

Benefit effect 1 A – H Participating actors Improved image/trust/more positive picture

Difference: The benefit is to be regarded more as a message from the group. The assessment has been made that Mitt företag contributes by reinforcing the image of the authorities being keen to make life easier for entrepreneurs, through offering better support in the phase up to the actual registration, among other ways. When making the evaluation, the group has used the increased benefit for entrepreneurs as the basis, and assessed that the value of the increased trust amounts to 0-15% of the total benefit for the entrepreneurs. The average, 7.5%, amounts to 3,300. Red benefit.

Cashing-in rate and distribution across colours: See the benefit structure

Increased benefit for entrepreneurs

Benefit effect 2.11 Entrepreneurs Reduced time spent on gathering relevant information.

IS: 30% of 45,000 newly registered companies use Mitt företag. These each spend 8-18 hours on forming the company (average 13 hours) = 175,500 hours

ZERO: IS + 10%

SHOULD: 70 % of time is estimated as being possible to free up.

Difference: 135,135 hours

Cashing-in rate and distribution across colours: See the benefit structure

Benefit effect 2.121 Entrepreneurs Lowest cost for applying for "F" tax and registration

IS: 30% of 45,000 newly registered companies use Mitt företag. These each spend 30 minutes on the tasks in question = 6,750 hours

tim10,773 tim

ZERO: IS + 10%

SHOULD: 2/3 of the time is estimated as being possible to free up.

Difference: 4,950 hours

Cashing-in rate and distribution across colours: See the benefit structure

Benefit effect 2.21 Entrepreneurs Greater earnings through quicker start

Difference: 30% of 45,000 newly registered companies use Mitt företag. 1-5% (405 companies) can start their operations one week sooner than otherwise. The benefit per week is 40 hours @ SEK 300. Total benefit = 4,860

Cashing-in rate and distribution across colours: See the benefit structure

Benefit effect 2.23 Entrepreneurs Greater earnings – more vigorous companies

Difference: 30% of 45,000 newly registered companies use Mitt företag. 1-5% (405 companies) become more vigorous than otherwise (e.g. thanks to a better worked out business plan). The benefit per company is assessed at SEK 6,000/month. Total increased benefit = 29,160

Cashing-in rate and distribution across colours: See the benefit structure

Increased benefit for society

Benefit effect 3.1 Society Increased tax earnings

Difference: 30% of 45,000 newly registered companies use Mitt företag. 1-5% (405 companies) become more vigorous (see benefit effect 2.23) and pay 50% of SEK 150,000 in tax. Total benefit = 30,375

Cashing-in rate and distribution across colours: See the benefit structure

Benefit effect 3.2 Society Lower costs – fewer "unnecessary" shut-downs

Difference: 200 fewer "unnecessary" shut-downs @ SEK 100,000 = 20,000

Cashing-in rate and distribution across colours: See the benefit structure

Facilitators

The benefit analysis contains six so-called "facilitators". A facilitator is a benefit effect that follows from the investment, but which would normally require further investment in order to be realized. Facilitators are not valued, but are marked, both in the structure and in the benefit bars.

Facilitator 1: Reduced time for manual administration at the Swedish Tax Agency

Some time freed up has been included in the investment. Otherwise, the benefit of Mitt företag is dependent on investments within the Swedish Tax Agency and changes to legislation.

Facilitator 2: Reduced manual administration within the Swedish Companies Registration Office

The investment should contribute to the opportunities for freeing up time for administration within the Swedish Companies Registration Office. However, the total effect is also dependent on other investments.

Facilitator 3: Greater earnings at the Swedish Companies Registration Office

An increase in company registrations increases the earnings of the Swedish Companies Registration Office. However, the group has refrained from claiming that Mitt företag will increase entrepreneurship.

Facilitator 4: Greater earnings for Entrepreneurs

The group has refrained from claiming that Mitt företag will increase entrepreneurship. It may contribute to this becoming the case, but it is not included in the investment.

Facilitator 5: Increased tax earnings for Society

The group has refrained from claiming that Mitt företag will increase entrepreneurship. It may contribute to this becoming the case, but it is not included in the investment. (See also facilitators 3 and 4.)

Facilitator 6: Reduced risk/cost of "unnecessary" shut-downs (Society)

In the benefit evaluation, the group has included some benefit for direct costs to society in conjunction with the shut-down of companies. In addition to this, a shut-down can create a number of other problems. The group has, however, refrained from trying to evaluate these.

7. Obstacle analysis

An obstacle analysis is a structured review of all the obstacles that might hazard the possible benefit of the operation. A "risk analysis" (not included in the PENG analysis, but should always be carried out using an established method) concerns things that may occur during the project work itself, such as the project leader leaving. The obstacle analysis, on the other hand, is linked to the use. The obstacle analysis is accounted for in Appendix 1.

8. Cost of benefit

The cost of achieving the calculated benefit consists of project costs, i.e. write-down of the investment, licensing costs, operational costs, management, training, etc, and of obstacle costs.

The project costs for Mitt företag only cover additional costs compared to the current costs for managing and operating Företagsguiden. The alternative would be to regard the winding up of the current costs for Företagsguiden as a benefit, and to regard the entire cost of Mitt företag as a cost. In either case, the net benefit is the same.

A summary of project and obstacle costs is shown in Appendix 1.

9. Benefit bar

The benefit bar shows the gross benefit per year during the benefit period, divided up into green, yellow and red benefit, and also the cost of achieving the benefit. The cost consists of the project cost plus the obstacle cost.

Net benefit = gross benefit minus cost

Benefit factor = Gross benefit/cost of the benefit

Benefit bars are shown in Appendix 1. Benefit bars showing average benefit per year during the benefit period are shown, and also the SHOULD benefit, i.e. the benefit when all individual benefit effects have achieved their maximum value. The benefit bars are also divided up into the gross benefit for Participating actors, Entrepreneurs and Society.

NOTE the different scales used!

10. Responsibility for delivery

Delivery project

A delivery project should be set up immediately following a decision to implement. One of those responsible for delivery, or alternatively another person, should be appointed to chair the delivery project. Normally, the person with the greatest responsibility for delivery should be appointed. Other project members should consist of appointed "persons responsible for delivery". In other respects, the instruction laid down for delivery projects should apply.

For each important identified and evaluated benefit effect, a function/named person shall be appointed, with the task of being responsible for the delivery of the benefit. The following applies to persons responsible for delivery:

Purpose

As far as possible, the person responsible for delivery shall ensure that identified and evaluated benefit effects (improvement goals) are delivered.

Who

Normally, the line manager responsible is appointed as the person responsible for delivery. The reason is that this person is responsible for the operation within the own/affected area. If the person responsible for delivery leaves/changes jobs, the chairman of the delivery project shall ensure a replacement is appointed.

It is very important that persons responsible for delivery either have participated in the benefit evaluation and have accepted both the evaluation made and becoming a person responsible for delivery, or that he/she gradually is asked and thereby accepts the evaluation made and becoming a person responsible for delivery.

What

If possible, the improvement goal shall be followed up, such as reducing staff costs by KSEK 200 within the X operation. If it is not possible to follow up the goal, the medium shall be followed up, such as if the medium Satisfied Customer Index amounts to at least 90%, the goal (Retained Trust) is regarded as being achieved.

How

Persons responsible for delivery shall:

- Account for how follow-up/delivery is to be carried out, such as the background material needed, and the assessments to be made. This may mean that new routines need to be introduced, such as termination interviews, staff surveys.
- Regularly report to an appointed group, such as a management or steering group, about the development of the delivery.

When

Frequent reporting, such as monthly or quarterly, is important for the individually most important benefit effects. For other benefit effects, it may be sufficient with follow-up once or twice a year.

Persons responsible for delivery of the investment

Entrepreneur benefit

The investment stands and falls with Mitt företag actually creating conditions for some of the newly started businesses to become more vigorous. This assumes both that at least 30% of entrepreneurs use the support offered by Mitt företag, and also that at least 3% of entrepreneurs (405 companies) become vigorous, in the sense that they do not have to be shut down due to incomplete preparation.

The delivery therefore conditional on a responsible function/person within Nutek being appointed, with the task of assessing the effects of Mitt företag throughout the benefit period. The person responsible shall him-/herself determine how delivery shall be carried out, but in all probability interviews with entrepreneurs and surveys will be necessary.

Benefit to society

The benefit to society accounted for should be a direct result of the benefit to entrepreneurs being achieved. For this reason, no person with special responsibility for delivery of benefit to society appears to be necessary.

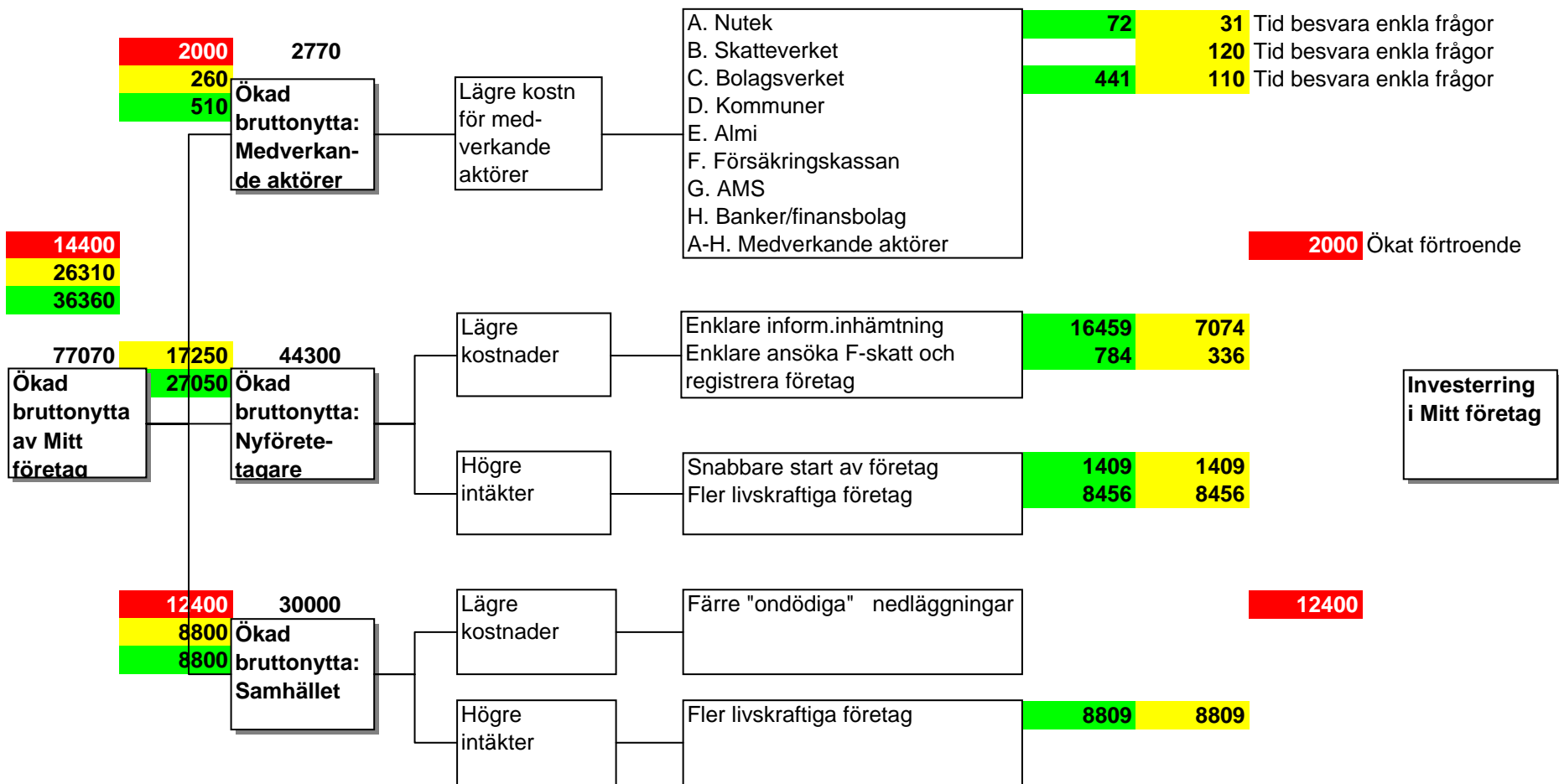
NUTEK

Nyttostuktur: Mitt företag
20070608 0 TKr/år

ÖVERSIKT

KRÄVER

GER



NUTEK

Nyttostuktur: Mitt företag

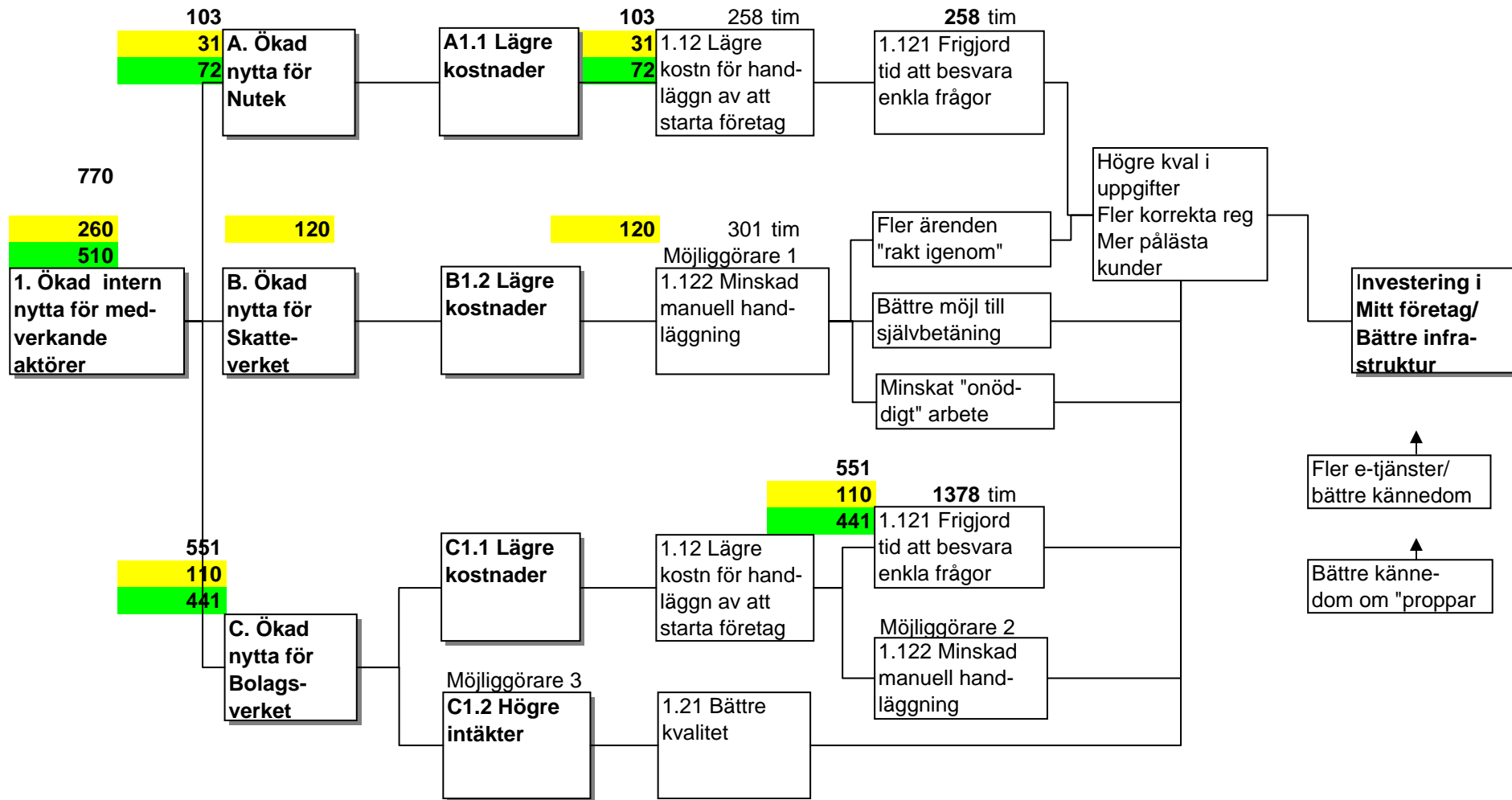
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1 TKr/år

KRÄVER

GER

400 kr/tim



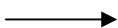
NUTEK

Nyttostuktur: Mitt företag

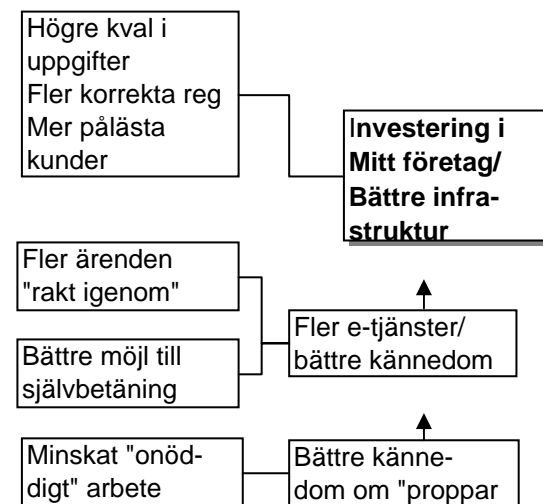
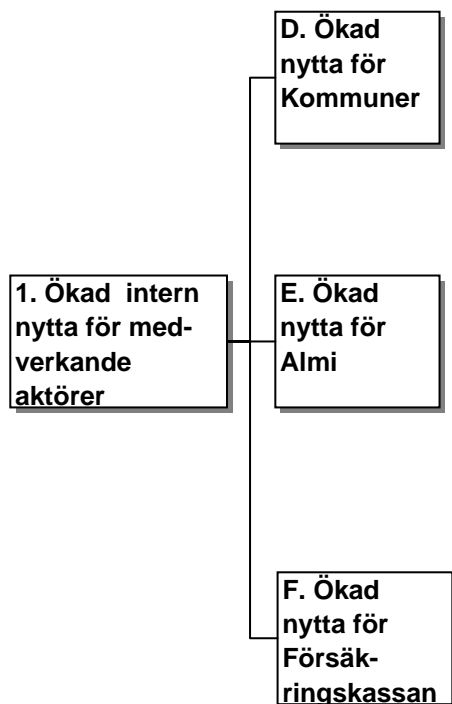
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2 TKr/år

KRÄVER



GER



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Nyttostuktur: Mitt företag

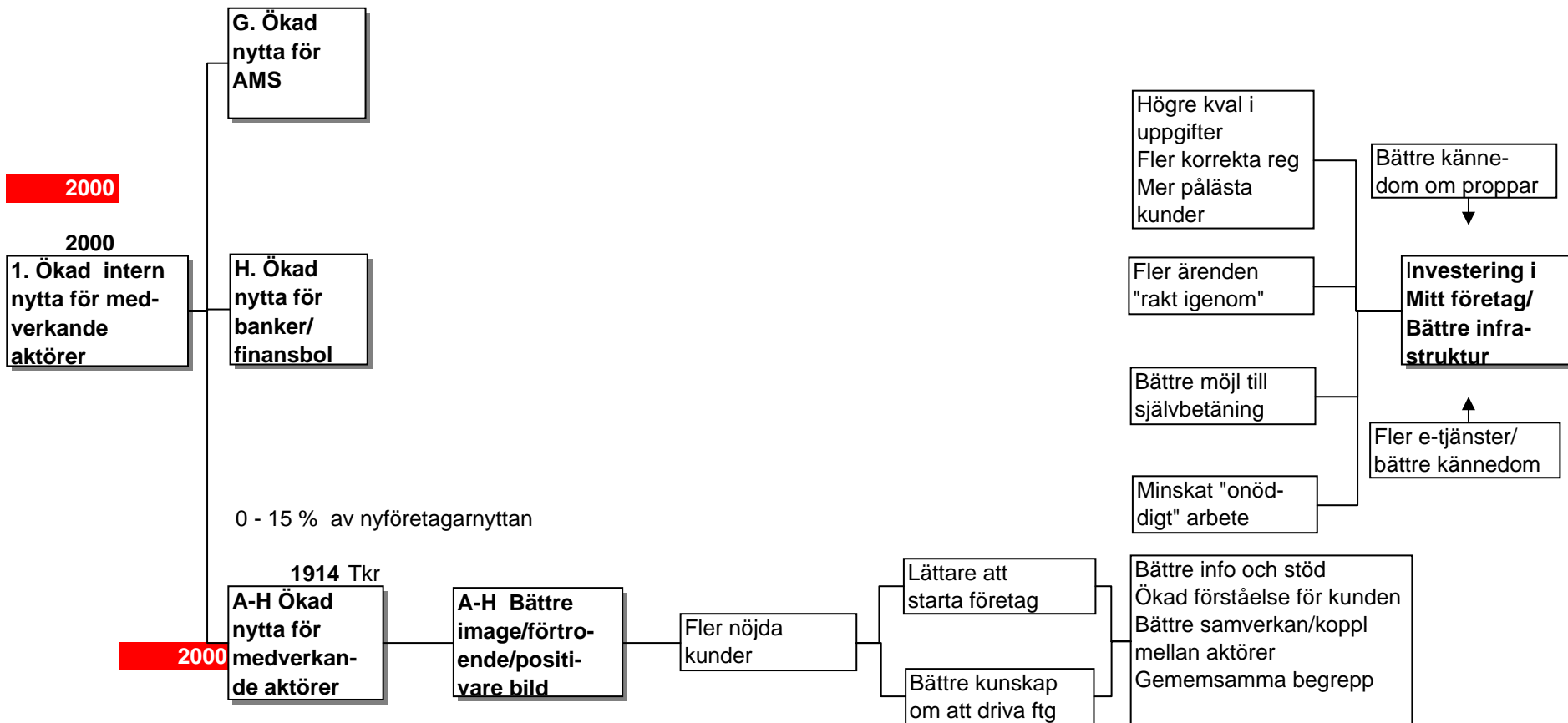
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3 TKr/år

KRÄVER



GER



NUTEK

Nyttostuktur: Mitt företag

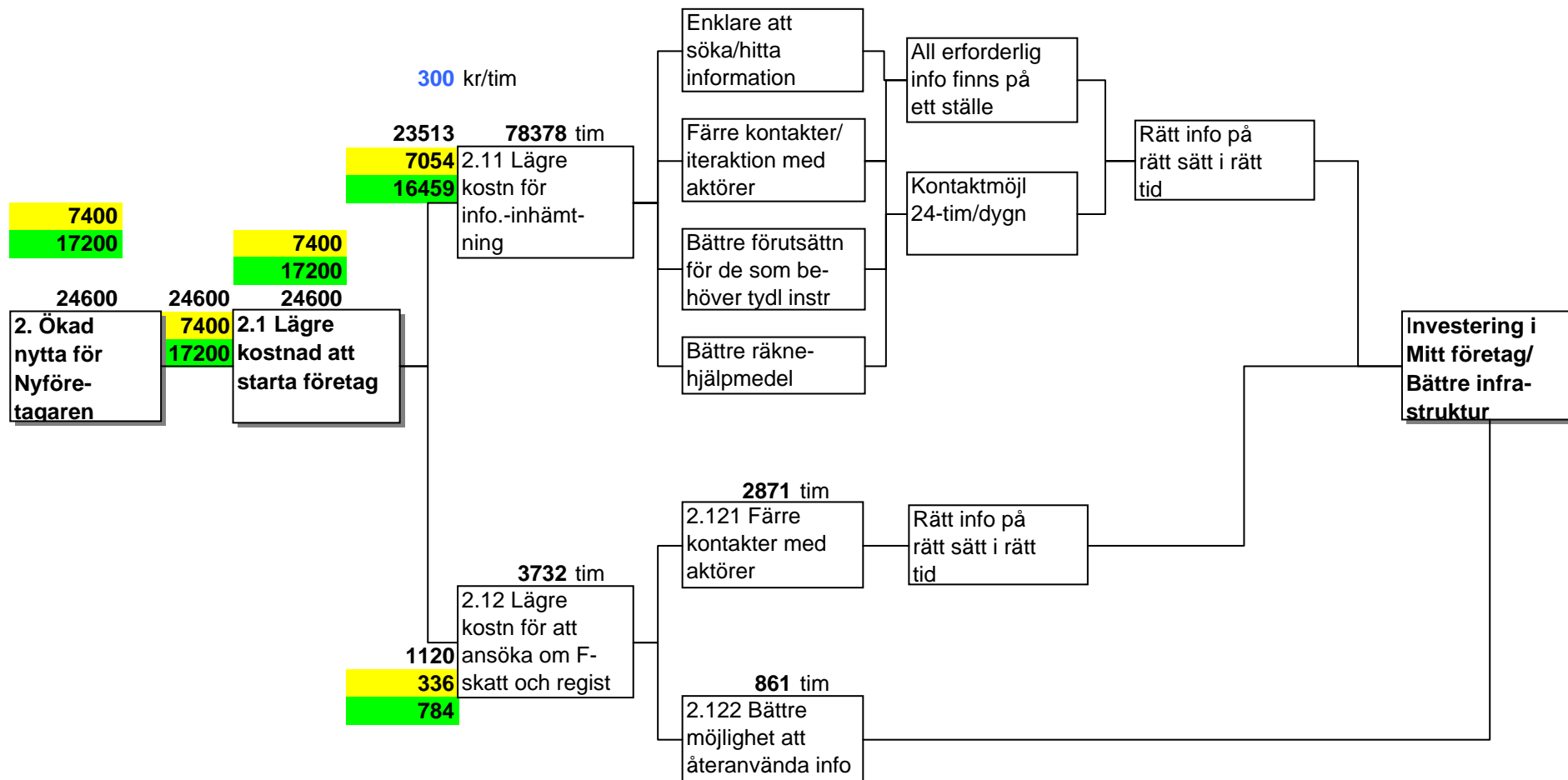
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4

TKr/år

KRÄVER

GER

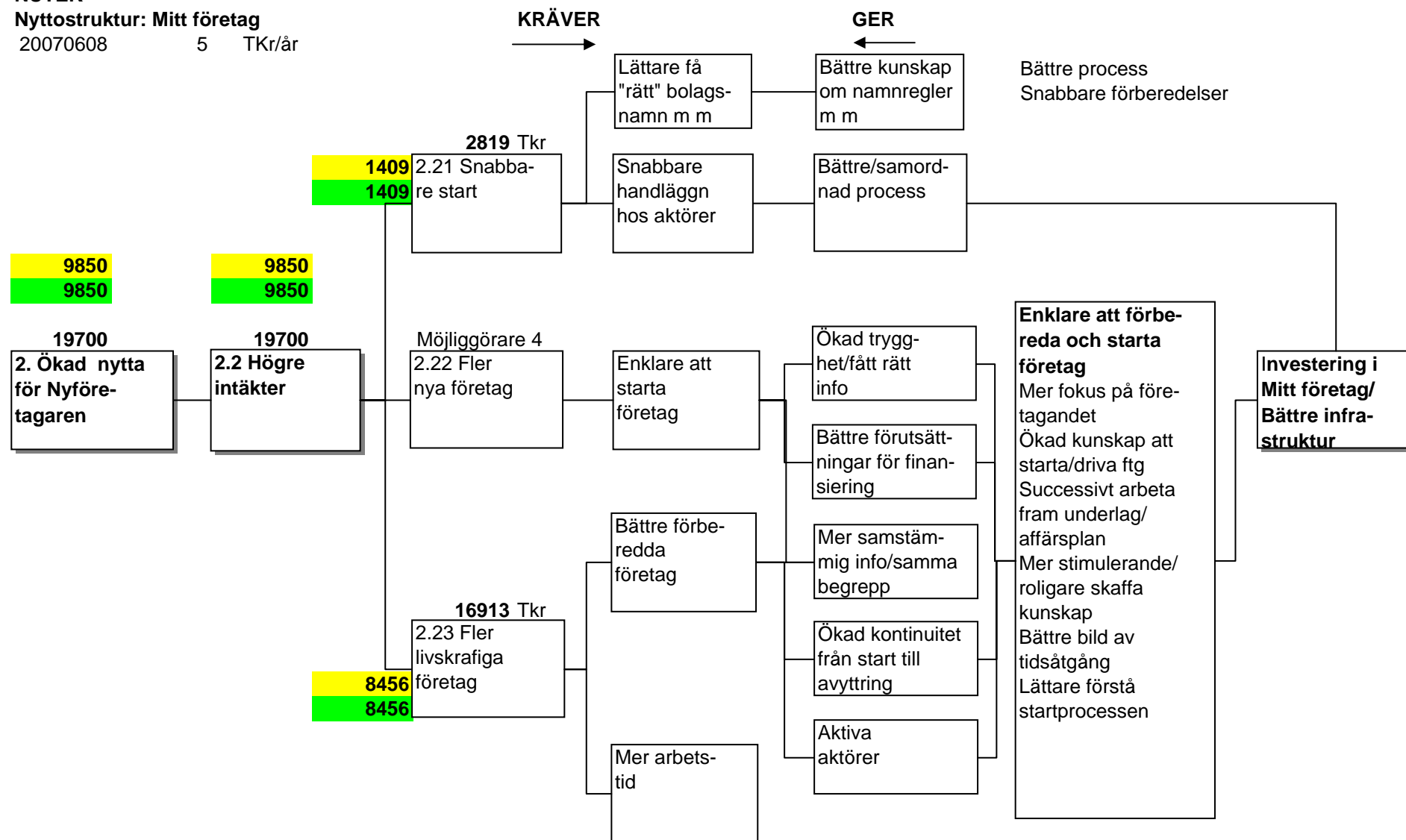


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Nyttostuktur: Mitt företag

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5 TKr/år



NUTEK

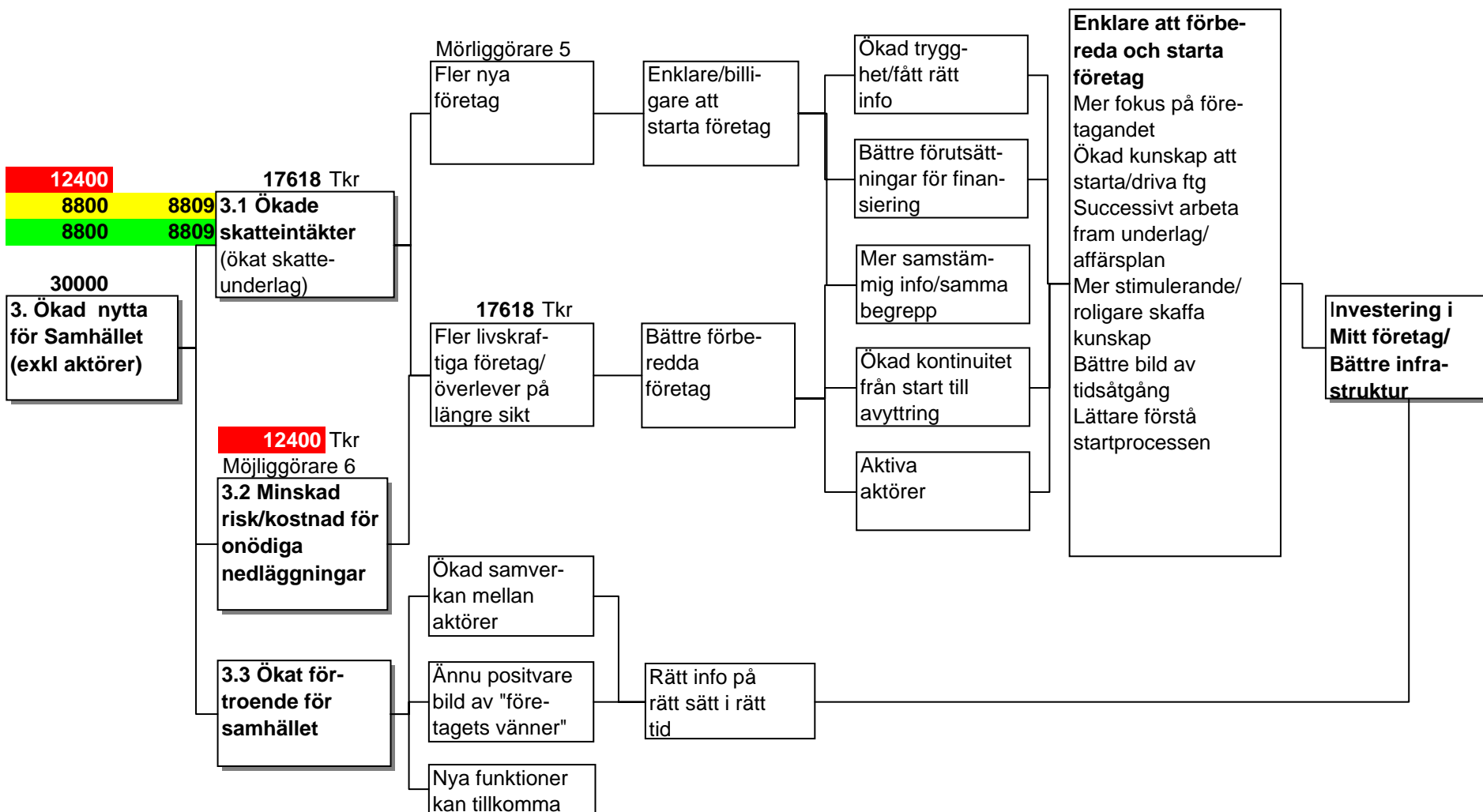
Nyttstruktur: Mitt företag

20070608

6 TKr/år

KRÄVER

GER



NUTEK**Hinderskostnad: Mitt företag**

20070608 7 TKr/år

<u>Hinder</u>		<u>Åtgärd</u>	<u>Kostnad:</u>		<u>Ansvarig</u>
			<u>Engångs</u>	<u>Årligen</u>	
1.	Minskad profilering med nyföretagares arbete med affärsplanen	Basinfo; affärsplanen får inte låsa tänkandet Ska stimulera,	0		
2.	Svårt att nå de som vi vill nå	Länkar från alla; Servicekontoren	0		
3.	Minskat utrymme för enklare ombud, lagerbolagsbildande etc	Kan bli möjlighet	0		
4.	Språksvårigheter	Svenska	0		
5.	Övertro på interaktiviteten, systemet	Testas löpande	0		
6.	Försenad kontakt med rådgivare och leverantörer av redovisningstjänster	Informera om nyttan av att kontakta rådgivare m fl	0		
7.	Försämring för de som behöver tydlig instruktion	Befintligt system finns kvar	0		
8.	Minskat möte med människor	Befintligt system finns kvar	0		
9.	Stor risk för kaos, stort beroende av internet	Befintligt system finns kvar	0		
10.	Bristande sekretess för den enskilde	Krypterat; hög säkerhet, informera	0		
11.	Mitt företag används inte av 30 %	Många aktiviteter idag; kontinuerlig info Uppföljning			1000 Projled
12.	Falsk säkerhet, blir passiva	Informera tydligt, testa	0		
13.					
14.					
15.					
Summa			0	1000	

NUTEK**Kostnadskalkyl: Mitt företag**

20070608 8 TKr/år

OBS: Kostnadskalkylen omfattar merkostnader för att utveckla, förvalta och driva portalen Mitt företag jämfört med att fortsätta att förvalta och driva Företagsguiden.

	Investering	Årlig kostn
A. Utvecklingskostnader (investering)		
Utvecklingsarbete Vinnova (konsultkostnad)	4000	
Utvecklingsarbete Nutek (konsulter); 2.000 i 3 år	6000	
Utvecklingsarbete Nutek internt; 1.800 i 3 år	5400	
Utveckl.arbete Bolagsverket 0,5, Skatteverket 0,25, Övriga 0,25; 600 i tre år	1800	
Summa utvecklingsarbete	17200	
Avskrivning 5 år (= nyttoperioden)		3440
Hinderkostnad		1000
Summa kostnad för nyttan		4440

NUTEK**Nyttoeffekter i storleksordning: Mitt företag**

20070608 9 TKr/år

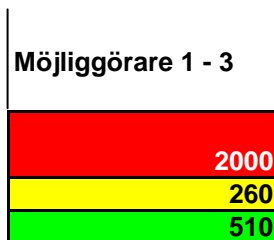
Nyttoeffekt, Tkr/år	Grön	Gul	Röd	Summa	Procent	Ack proc
2.11 Nyföretagare: Lägre kostn för inform.inhämtning	16459	7074		23533	30	30
3.1 Samhället: Ökade skatteintäkter	8809	8809		17618	23	53
2.23 Nyföretagare: Ökade intäkter, fler livskraftiga ftg	8456	8456		16912	22	75
3.2 Samhället: Lägre kostn, färre "onödiga" nedlägg			12400	12400	16	91
2.21 Nyföretagare: Högre intäkter, snabbare start	1409	1409		2818	4	95
1 A-H Samverkande aktörer: Ökat förtroende			2000	2000	3	98
2.12 Nyföretagare: Lägre kostn, registr och F-skatt	784	336		1120	1	99
1.C1121 Bolagsverket: Lägre kostn; enkla frågor	441	110		551	1	100
1. B1222 Skatteverket: Lägre kostn; enkla frågor		120		120	0	
1. A1121 Nutek: Lägre kostn; enkla frågor	72	31		103	0	
Summa	36430	26345	14400	77175	100	

NUTEK

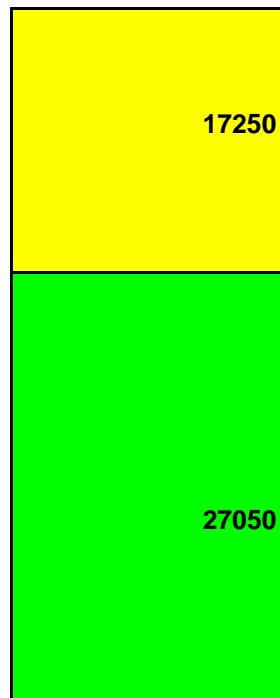
Nyttostaplar: Mitt företag

20070608 10 TKr/år

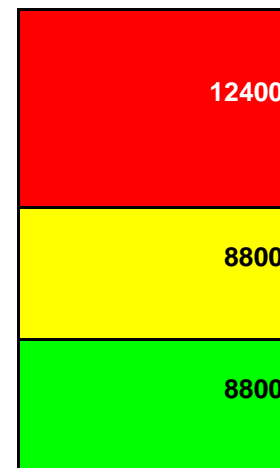
OBS! Medverkande aktörer
Bruttonytta: 2.770
Skala: 1 rad = 1.000 Tkr
(utom grön och gul nytta)



Nyföretagarna
Bruttonytta: 44.300 Tkr
Skala: 1 rad = 2.000 Tkr



Samhället
Bruttonytta: 30.000 Tkr
Skala: 1 rad = 2.000 Tkr



NUTEK

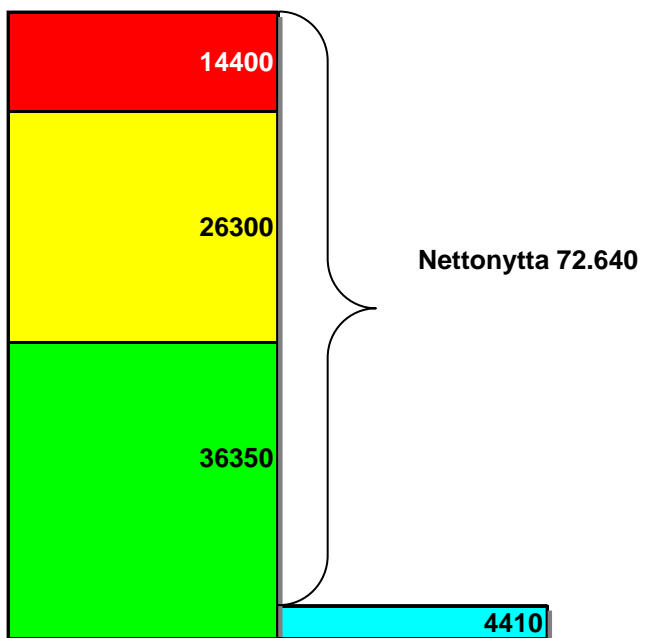
Nyttostaplar: Mitt företag

20070608 11 TKr/år

OBS! Projektet Mitt företag
Skala: 1 rad = 4.000 Tkr

Genomsnitt per år
under nyttoperioden

Bruttonytta 77.050 Kostnad 4.410

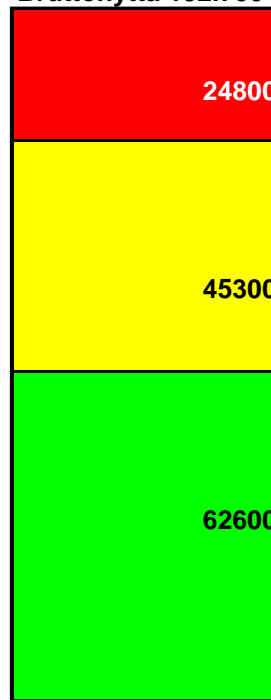


Nyttofaktor (bruttonytta/kostnad) = 17,5

OBS! Projektet Mitt företag
Skala: 1 rad = 6.000 Tkr

År 5 (investeringen
har full effekt)

Bruttonytta 132.700



Nyttoperiod: 1 juli 2008 - 30 juni 2013

ÄR: 45 veckor/år á 45 tim/vecka = 2.025 tim

A1.121	Tim	ÄR	Tim Noll	Tim Bör	Skillnad*					
		2025	2227,5	1782	445,5					
	Skillnad*		År 1	År 2	År 3	År 4	År 5	Summa	Snitt	Snitt %
		445,5	0%	30%	60%	100%	100%			
			0	133,65	267,3	445,5	445,5	1292	258	58%

Se Företagsreg Redan inkasserat 90 % av 9.425 tim; rest 943 tim

B1.122	Tim	ÄR	Tim Noll	Tim Bör	Skillnad*					
		943	1037	519	519					
	Skillnad*		År 1	År 2	År 3	År 4	År 5	Summa	Snitt	Snitt %
		518,65	0%	30%	60%	100%	100%			
			0	156	311	519	519	1504	301	58%

300 tim/dag i 240 dgr x 0,15 = 10800 (15 % frågor från nyföretagare)

C1.121	Tim	ÄR	Tim Noll	Tim Bör	Skillnad*					
		10800	11880	9504	2376					
	Skillnad*		År 1	År 2	År 3	År 4	År 5	Summa	Snitt	Snitt %
		2376	0%	30%	60%	100%	100%			
			0	713	1426	2376	2376	6890	1378	58%

(intervall 0 - 15 %)

7,5 % av nyföretagarnyttan 44.300 = 3.300 Tkr

A-H	Tim ÄR	Tim Noll	Tim Bör	Skillnad*					
				3300					
	Skillnad*	År 1	År 2	År 3	År 4	År 5	Summa	Snitt	Snitt %
	3300	0%	30%	60%	100%	100%			
		0	990	1980	3300	3300	9570	1914	58%

Hemtagn.ansvarig:

30% av 45.000 nystartade företag á 13 timmar (8 - 18 timmar) = 175.500 timmar

2.11	Tim	ÄR	Tim Noll	Tim Bör	Skillnad*					
		175500	193050	57915	135135					
	Skillnad*		År 1	År 2	År 3	År 4	År 5	Summa	Snitt	Snitt %
		135135	0%	30%	60%	100%	100%			
			0	40541	81081	135135	135135	391892	78378	58%

Hemtagn.ansvarig:

30 % av 45.000 nystartade företag á 30 min = 6750 timmar

2.121	Tim	ÄR	Tim Noll	Tim Bör	Skillnad*					
		6750	7425	2475	4950					
	Skillnad*		År 1	År 2	År 3	År 4	År 5	Summa	Snitt	Snitt %
		4950	0%	30%	60%	100%	100%			
			0	1485	2970	4950	4950	14355	2871	58%

Hemtagn.ansvarig:

30 % av 45.000 nystartade företag á 2 timmar = 27.000 timmar

2.122	Tim	ÄR	Tim Noll	Tim Bör	Skillnad*					
		27000	29700	28215	1485					
	Skillnad*		År 1	År 2	År 3	År 4	År 5	Summa	Snitt	Snitt %
		1485	0%	30%	60%	100%	100%			
			0	446	891	1485	1485	4307	861	30%

Hemtagningsansvarig:

1 - 5 % av 30 % 45.000 nystartade företag 1 vecka snabbare á 300 kr = 4.860

2.21	TKr	ÄR	TKr	Noll	TKr	Bör	Skillnad*								
		0		0		0	4860 TKr								
	Skillnad*		År 1		År 2		År 3	År 4	År 5	Summa	Snitt	Snitt %			
		4860		0%		30%		60%		100%					
				0		1458		2916		4860		4860	14094	2819	58%

Livskraftiga

1 - 5% av 30% av 45.000 företag á 12 mån x 6.000 = 29.160

Hemtagn.ansvarig

2.23	Tim	ÄR	Tim	Noll	Tim	Bör	Skillnad*								
		0		0		0	29160								
	Skillnad*		År 1		År 2		År 3	År 4	År 5	Summa	Snitt	Snitt %			
		29160		0%		30%		60%		100%					
				0		8748		17496		29160		29160	84564	16913	58%

Hemtagn.ansvarig

405 nystartade "livskraftiga" företag betalar 50 % av 150 Tkr i skatt = 30.375 Tkr

3.1	Tim	ÄR	Tim	Noll	Tim	Bör	Skillnad*			
							30375			
	Skillnad*	År 1	År 2	År 3	År 4	År 5	Summa	Snitt	Snitt %	
	30375	0%	30%	60%	100%	100%				
		0	9112,5	18225	30375	30375	88088	17618	58%	

200 onödiga nedläggningar á 100.000 kr = 20.000

3.2	Tim	ÄR	Tim	Noll	Tim	Bör	Skillnad*			
		0		0		0	20000			
	Skillnad*	År 1	År 2	År 3	År 4	År 5	Summa	Snitt	Snitt %	
	20000	0%	30%	80%	100%	100%				
		0	6000	16000	20000	20000	62000	12400	62%	