

## **SECTION IV-1:**

### **Tables on Entities with Paid Employees by size of persons engaged**

\* Herein, sales mean revenues/sales.



**Table 1-1. Entities with Paid Employees only:**

**Annual Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Annual<br>Sales<br><br>(million Rs.) | Annual<br>Expenses<br><br>(million Rs.) | Annual                                  | Annual<br>Profit and Loss<br><br>(million Rs.) |
|------------------------------------------|--------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------------------|
|                                          |                                      |                                         | Salaries and Wages<br><br>(million Rs.) |                                                |
| Total                                    | 2,486,110                            | 1,783,356                               | 421,314                                 | 702,754                                        |
| 1 person                                 | 13,060                               | 8,401                                   | 3,018                                   | 4,659                                          |
| 2                                        | 60,173                               | 38,970                                  | 12,738                                  | 21,204                                         |
| 3                                        | 90,024                               | 60,136                                  | 17,549                                  | 29,888                                         |
| 4                                        | 86,269                               | 56,905                                  | 15,533                                  | 29,364                                         |
| 5                                        | 78,780                               | 51,758                                  | 13,384                                  | 27,022                                         |
| 6                                        | 60,911                               | 40,369                                  | 11,355                                  | 20,542                                         |
| 7                                        | 52,110                               | 34,031                                  | 8,693                                   | 18,080                                         |
| 8                                        | 48,230                               | 30,327                                  | 7,649                                   | 17,903                                         |
| 9                                        | 36,873                               | 24,063                                  | 6,639                                   | 12,810                                         |
| 10-19                                    | 255,743                              | 161,247                                 | 47,946                                  | 94,497                                         |
| 20-49                                    | 333,067                              | 224,311                                 | 62,075                                  | 108,756                                        |
| 50-99                                    | 274,388                              | 189,197                                 | 39,590                                  | 85,192                                         |
| 100-499                                  | 639,009                              | 499,554                                 | 95,398                                  | 139,455                                        |
| 500-999                                  | 329,213                              | 263,582                                 | 42,975                                  | 65,631                                         |
| 1,000 and over                           | 128,258                              | 100,506                                 | 36,771                                  | 27,752                                         |
| 5 and over                               | 2,236,584                            | 1,618,945                               | 372,476                                 | 617,639                                        |
| 10 and over                              | 1,959,679                            | 1,438,397                               | 324,755                                 | 521,282                                        |
| 20 and over                              | 1,703,936                            | 1,277,150                               | 276,808                                 | 426,785                                        |
| 50 and over                              | 1,370,869                            | 1,052,840                               | 214,734                                 | 318,029                                        |
| 100 and over                             | 1,096,480                            | 863,643                                 | 175,144                                 | 232,837                                        |
| 500 and over                             | 457,471                              | 364,089                                 | 79,746                                  | 93,383                                         |
| 1-10                                     | 570,501                              | 371,396                                 | 103,861                                 | 199,105                                        |
| 11-50                                    | 551,476                              | 363,632                                 | 104,132                                 | 187,844                                        |
| 51-100                                   | 281,537                              | 196,353                                 | 40,188                                  | 85,184                                         |
| 101 and over                             | 1,082,595                            | 851,974                                 | 173,133                                 | 230,621                                        |

1) In case of an entity with a branch or branches,  
its number of persons engaged includes regular employees only.

**Table 1-2. Entities with Paid Employees only: Number of Entities,  
Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Entity  
with Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Number of<br>Entities | Annual<br>Sales<br>per Entity | Annual<br>Expenses<br>per Entity | Annual<br>Salaries and<br>Wages | Annual<br>Profit and Loss<br>per Entity |
|------------------------------------------|-----------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------------------------|
|                                          | (entities)            | (1,000 Rs.)                   | (1,000 Rs.)                      | (1,000 Rs.)                     | (1,000 Rs.)                             |
| Total                                    | 219,303               | 11,336                        | 8,132                            | 1,921                           | 3,204                                   |
| 1 person                                 | 17,893                | 730                           | 469                              | 169                             | 260                                     |
| 2                                        | 44,594                | 1,349                         | 874                              | 286                             | 475                                     |
| 3                                        | 40,756                | 2,209                         | 1,476                            | 431                             | 733                                     |
| 4                                        | 28,208                | 3,058                         | 2,017                            | 551                             | 1,041                                   |
| 5                                        | 19,481                | 4,044                         | 2,657                            | 687                             | 1,387                                   |
| 6                                        | 12,965                | 4,698                         | 3,114                            | 876                             | 1,584                                   |
| 7                                        | 8,819                 | 5,909                         | 3,859                            | 986                             | 2,050                                   |
| 8                                        | 6,419                 | 7,514                         | 4,725                            | 1,192                           | 2,789                                   |
| 9                                        | 5,013                 | 7,356                         | 4,800                            | 1,324                           | 2,555                                   |
| 10-19                                    | 21,572                | 11,855                        | 7,475                            | 2,223                           | 4,381                                   |
| 20-49                                    | 10,014                | 33,260                        | 22,400                           | 6,199                           | 10,860                                  |
| 50-99                                    | 1,939                 | 141,510                       | 97,574                           | 20,418                          | 43,936                                  |
| 100-499                                  | 1,442                 | 443,141                       | 346,431                          | 66,157                          | 96,709                                  |
| 500-999                                  | 125                   | 2,633,702                     | 2,108,658                        | 343,801                         | 525,044                                 |
| 1,000 and over                           | 63                    | 2,035,848                     | 1,595,338                        | 583,660                         | 440,509                                 |
| 5 and over                               | 87,852                | 25,459                        | 18,428                           | 4,240                           | 7,030                                   |
| 10 and over                              | 35,155                | 55,744                        | 40,916                           | 9,238                           | 14,828                                  |
| 20 and over                              | 13,583                | 125,446                       | 94,026                           | 20,379                          | 31,421                                  |
| 50 and over                              | 3,569                 | 384,104                       | 294,996                          | 60,166                          | 89,109                                  |
| 100 and over                             | 1,630                 | 672,687                       | 529,842                          | 107,450                         | 142,845                                 |
| 500 and over                             | 188                   | 2,433,357                     | 1,936,641                        | 424,180                         | 496,716                                 |
| 1-10                                     | 188,665               | 3,024                         | 1,969                            | 551                             | 1,055                                   |
| 11-50                                    | 27,176                | 20,293                        | 13,381                           | 3,832                           | 6,912                                   |
| 51-100                                   | 1,880                 | 149,754                       | 104,443                          | 21,377                          | 45,311                                  |
| 101 and over                             | 1,582                 | 684,321                       | 538,542                          | 109,439                         | 145,778                                 |

**Table 1-3. Entities with Paid Employees only: Number of Paid Employees,  
Annual Sales, Expenses, Salaries and Wages, and Profit and Loss  
per Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Number of<br>Paid<br>Employees 4)<br><br>(persons) | Annual<br>Sales<br>per Paid<br>Employee<br><br>(1,000 Rs.) | Annual<br>Expenses<br>per Paid<br>Employee<br><br>(1,000 Rs.) | Annual                                   | Annual<br>Profit and Loss<br>per Paid<br>Employee<br><br>(1,000 Rs.) |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------|
|                                          |                                                    |                                                            |                                                               | Salaries and<br>Wages<br><br>(1,000 Rs.) |                                                                      |
| Total                                    | 1,709,101                                          | 1,455                                                      | 1,043                                                         | 247                                      | 411                                                                  |
| 1 person                                 | 17,893                                             | 730                                                        | 469                                                           | 169                                      | 260                                                                  |
| 2                                        | 50,324                                             | 1,196                                                      | 774                                                           | 253                                      | 421                                                                  |
| 3                                        | 72,676                                             | 1,239                                                      | 827                                                           | 241                                      | 411                                                                  |
| 4                                        | 76,019                                             | 1,135                                                      | 749                                                           | 204                                      | 386                                                                  |
| 5                                        | 73,783                                             | 1,068                                                      | 701                                                           | 181                                      | 366                                                                  |
| 6                                        | 62,970                                             | 967                                                        | 641                                                           | 180                                      | 326                                                                  |
| 7                                        | 51,622                                             | 1,009                                                      | 659                                                           | 168                                      | 350                                                                  |
| 8                                        | 43,379                                             | 1,112                                                      | 699                                                           | 176                                      | 413                                                                  |
| 9                                        | 40,335                                             | 914                                                        | 597                                                           | 165                                      | 318                                                                  |
| 10-19                                    | 265,508                                            | 963                                                        | 607                                                           | 181                                      | 356                                                                  |
| 20-49                                    | 279,801                                            | 1,190                                                      | 802                                                           | 222                                      | 389                                                                  |
| 50-99                                    | 127,931                                            | 2,145                                                      | 1,479                                                         | 309                                      | 666                                                                  |
| 100-499                                  | 273,743                                            | 2,334                                                      | 1,825                                                         | 348                                      | 509                                                                  |
| 500-999                                  | 82,724                                             | 3,980                                                      | 3,186                                                         | 520                                      | 793                                                                  |
| 1,000 and over                           | 190,393                                            | 674                                                        | 528                                                           | 193                                      | 146                                                                  |
| 5 and over                               | 1,492,189                                          | 1,499                                                      | 1,085                                                         | 250                                      | 414                                                                  |
| 10 and over                              | 1,220,100                                          | 1,606                                                      | 1,179                                                         | 266                                      | 427                                                                  |
| 20 and over                              | 954,592                                            | 1,785                                                      | 1,338                                                         | 290                                      | 447                                                                  |
| 50 and over                              | 674,791                                            | 2,032                                                      | 1,560                                                         | 318                                      | 471                                                                  |
| 100 and over                             | 546,860                                            | 2,005                                                      | 1,579                                                         | 320                                      | 426                                                                  |
| 500 and over                             | 273,117                                            | 1,675                                                      | 1,333                                                         | 292                                      | 342                                                                  |
| 1-10                                     | 529,841                                            | 1,077                                                      | 701                                                           | 196                                      | 376                                                                  |
| 11-50                                    | 509,730                                            | 1,082                                                      | 713                                                           | 204                                      | 369                                                                  |
| 51-100                                   | 127,439                                            | 2,209                                                      | 1,541                                                         | 315                                      | 668                                                                  |
| 101 and over                             | 542,091                                            | 1,997                                                      | 1,572                                                         | 319                                      | 425                                                                  |

**Table 1-4. Entities with Paid Employees only:**

**Monthly Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Monthly<br>Sales<br><br>(million Rs.) | Monthly<br>Expenses<br><br>(million Rs.) | Monthly<br>Salaries and Wages | Monthly<br>Profit and Loss<br><br>(million Rs.) |
|------------------------------------------|---------------------------------------|------------------------------------------|-------------------------------|-------------------------------------------------|
|                                          |                                       |                                          | (million Rs.)                 |                                                 |
| Total                                    | 207,176                               | 148,613                                  | 35,109                        | 58,563                                          |
| 1 person                                 | 1,088                                 | 700                                      | 252                           | 388                                             |
| 2                                        | 5,014                                 | 3,247                                    | 1,061                         | 1,767                                           |
| 3                                        | 7,502                                 | 5,011                                    | 1,462                         | 2,491                                           |
| 4                                        | 7,189                                 | 4,742                                    | 1,294                         | 2,447                                           |
| 5                                        | 6,565                                 | 4,313                                    | 1,115                         | 2,252                                           |
| 6                                        | 5,076                                 | 3,364                                    | 946                           | 1,712                                           |
| 7                                        | 4,343                                 | 2,836                                    | 724                           | 1,507                                           |
| 8                                        | 4,019                                 | 2,527                                    | 637                           | 1,492                                           |
| 9                                        | 3,073                                 | 2,005                                    | 553                           | 1,068                                           |
| 10-19                                    | 21,312                                | 13,437                                   | 3,996                         | 7,875                                           |
| 20-49                                    | 27,756                                | 18,693                                   | 5,173                         | 9,063                                           |
| 50-99                                    | 22,866                                | 15,766                                   | 3,299                         | 7,099                                           |
| 100-499                                  | 53,251                                | 41,630                                   | 7,950                         | 11,621                                          |
| 500-999                                  | 27,434                                | 21,965                                   | 3,581                         | 5,469                                           |
| 1,000 and over                           | 10,688                                | 8,376                                    | 3,064                         | 2,313                                           |
| 5 and over                               | 186,382                               | 134,912                                  | 31,040                        | 51,470                                          |
| 10 and over                              | 163,307                               | 119,866                                  | 27,063                        | 43,440                                          |
| 20 and over                              | 141,995                               | 106,429                                  | 23,067                        | 35,565                                          |
| 50 and over                              | 114,239                               | 87,737                                   | 17,894                        | 26,502                                          |
| 100 and over                             | 91,373                                | 71,970                                   | 14,595                        | 19,403                                          |
| 500 and over                             | 38,123                                | 30,341                                   | 6,645                         | 7,782                                           |
| 1-10                                     | 47,542                                | 30,950                                   | 8,655                         | 16,592                                          |
| 11-50                                    | 45,956                                | 30,303                                   | 8,678                         | 15,654                                          |
| 51-100                                   | 23,461                                | 16,363                                   | 3,349                         | 7,099                                           |
| 101 and over                             | 90,216                                | 70,998                                   | 14,428                        | 19,218                                          |

**Table 2-1. Registered Entities with Paid Employees only:**

**Annual Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Annual<br>Sales<br><br>(million Rs.) | Annual<br>Expenses<br><br>(million Rs.) | Annual<br>Salaries and Wages | Annual<br>Profit and Loss<br><br>(million Rs.) |
|------------------------------------------|--------------------------------------|-----------------------------------------|------------------------------|------------------------------------------------|
|                                          |                                      |                                         | (million Rs.)                |                                                |
| Total                                    | 2,420,416                            | 1,734,593                               | 406,313                      | 685,823                                        |
| 1 person                                 | 10,029                               | 6,298                                   | 2,208                        | 3,731                                          |
| 2                                        | 50,625                               | 32,350                                  | 10,449                       | 18,275                                         |
| 3                                        | 80,749                               | 53,263                                  | 15,243                       | 27,487                                         |
| 4                                        | 79,944                               | 51,951                                  | 13,872                       | 27,994                                         |
| 5                                        | 74,736                               | 48,517                                  | 12,352                       | 26,219                                         |
| 6                                        | 58,053                               | 38,219                                  | 10,635                       | 19,834                                         |
| 7                                        | 50,145                               | 32,612                                  | 8,242                        | 17,533                                         |
| 8                                        | 46,259                               | 28,845                                  | 7,236                        | 17,414                                         |
| 9                                        | 35,636                               | 23,196                                  | 6,321                        | 12,439                                         |
| 10-19                                    | 250,968                              | 157,872                                 | 46,794                       | 93,096                                         |
| 20-49                                    | 327,889                              | 220,585                                 | 60,710                       | 107,304                                        |
| 50-99                                    | 267,246                              | 184,094                                 | 38,720                       | 83,153                                         |
| 100-499                                  | 630,666                              | 492,704                                 | 93,785                       | 137,962                                        |
| 500-999                                  | 329,213                              | 263,582                                 | 42,975                       | 65,631                                         |
| 1,000 and over                           | 128,258                              | 100,506                                 | 36,771                       | 27,752                                         |
| 5 and over                               | 2,199,068                            | 1,590,731                               | 364,541                      | 608,338                                        |
| 10 and over                              | 1,934,240                            | 1,419,342                               | 319,755                      | 514,897                                        |
| 20 and over                              | 1,683,272                            | 1,261,471                               | 272,961                      | 421,801                                        |
| 50 and over                              | 1,355,383                            | 1,040,886                               | 212,251                      | 314,497                                        |
| 100 and over                             | 1,088,137                            | 856,792                                 | 173,531                      | 231,345                                        |
| 500 and over                             | 457,471                              | 364,089                                 | 79,746                       | 93,383                                         |
| 1-10                                     | 528,879                              | 340,936                                 | 93,606                       | 187,943                                        |
| 11-50                                    | 542,018                              | 356,591                                 | 101,660                      | 185,427                                        |
| 51-100                                   | 275,088                              | 191,802                                 | 39,401                       | 83,286                                         |
| 101 and over                             | 1,074,431                            | 845,264                                 | 171,647                      | 229,167                                        |

1) In case of an entity with a branch or branches,  
its number of persons engaged includes regular employees only.

**Table 2-2. Registered Entities with Paid Employees only: Number of Registered Entities, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Entity with Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Entities | Annual Sales per Entity | Annual Expenses per Entity | Annual Salaries and Wages | Annual Profit and Loss per Entity |
|---------------------------------------|--------------------|-------------------------|----------------------------|---------------------------|-----------------------------------|
|                                       | (entities)         | (1,000 Rs.)             | (1,000 Rs.)                | (1,000 Rs.)               | (1,000 Rs.)                       |
| Total                                 | 176,788            | 13,691                  | 9,812                      | 2,298                     | 3,879                             |
| 1 person                              | 11,031             | 909                     | 571                        | 200                       | 338                               |
| 2                                     | 29,926             | 1,692                   | 1,081                      | 349                       | 611                               |
| 3                                     | 31,560             | 2,559                   | 1,688                      | 483                       | 871                               |
| 4                                     | 23,096             | 3,461                   | 2,249                      | 601                       | 1,212                             |
| 5                                     | 16,982             | 4,401                   | 2,857                      | 727                       | 1,544                             |
| 6                                     | 11,754             | 4,939                   | 3,252                      | 905                       | 1,687                             |
| 7                                     | 8,067              | 6,216                   | 4,043                      | 1,022                     | 2,173                             |
| 8                                     | 5,782              | 8,001                   | 4,989                      | 1,251                     | 3,012                             |
| 9                                     | 4,720              | 7,550                   | 4,914                      | 1,339                     | 2,635                             |
| 10-19                                 | 20,682             | 12,135                  | 7,633                      | 2,263                     | 4,501                             |
| 20-49                                 | 9,706              | 33,782                  | 22,727                     | 6,255                     | 11,055                            |
| 50-99                                 | 1,875              | 142,531                 | 98,183                     | 20,651                    | 44,348                            |
| 100-499                               | 1,419              | 444,444                 | 347,219                    | 66,093                    | 97,225                            |
| 500-999                               | 125                | 2,633,702               | 2,108,658                  | 343,801                   | 525,044                           |
| 1,000 and over                        | 63                 | 2,035,848               | 1,595,338                  | 583,660                   | 440,509                           |
| 5 and over                            | 81,175             | 27,090                  | 19,596                     | 4,491                     | 7,494                             |
| 10 and over                           | 33,870             | 57,108                  | 41,906                     | 9,441                     | 15,202                            |
| 20 and over                           | 13,188             | 127,637                 | 95,653                     | 20,698                    | 31,984                            |
| 50 and over                           | 3,482              | 389,254                 | 298,933                    | 60,957                    | 90,321                            |
| 100 and over                          | 1,607              | 677,123                 | 533,163                    | 107,984                   | 143,960                           |
| 500 and over                          | 188                | 2,433,357               | 1,936,641                  | 424,180                   | 496,716                           |
| 1-10                                  | 147,196            | 3,593                   | 2,316                      | 636                       | 1,277                             |
| 11-50                                 | 26,210             | 20,680                  | 13,605                     | 3,879                     | 7,075                             |
| 51-100                                | 1,821              | 151,065                 | 105,328                    | 21,637                    | 45,736                            |
| 101 and over                          | 1,561              | 688,297                 | 541,489                    | 109,959                   | 146,808                           |

**Table 2-3. Registered Entities with Paid Employees only: Number of Paid Employees,  
Annual Sales, Expenses, Salaries and Wages, and Profit and Loss  
per Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Number of<br>Paid<br>Employees 4)<br><br>(persons) | Annual<br>Sales<br>per Paid<br>Employee<br><br>(1,000 Rs.) | Annual<br>Expenses<br>per Paid<br>Employee<br><br>(1,000 Rs.) | Annual                                   | Annual<br>Profit and Loss<br>per Paid<br>Employee<br><br>(1,000 Rs.) |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------|
|                                          |                                                    |                                                            |                                                               | Salaries and<br>Wages<br><br>(1,000 Rs.) |                                                                      |
| Total                                    | 1,607,770                                          | 1,505                                                      | 1,079                                                         | 253                                      | 427                                                                  |
| 1 person                                 | 11,031                                             | 909                                                        | 571                                                           | 200                                      | 338                                                                  |
| 2                                        | 34,712                                             | 1,458                                                      | 932                                                           | 301                                      | 526                                                                  |
| 3                                        | 56,682                                             | 1,425                                                      | 940                                                           | 269                                      | 485                                                                  |
| 4                                        | 63,325                                             | 1,262                                                      | 820                                                           | 219                                      | 442                                                                  |
| 5                                        | 65,302                                             | 1,144                                                      | 743                                                           | 189                                      | 401                                                                  |
| 6                                        | 57,466                                             | 1,010                                                      | 665                                                           | 185                                      | 345                                                                  |
| 7                                        | 47,519                                             | 1,055                                                      | 686                                                           | 173                                      | 369                                                                  |
| 8                                        | 39,638                                             | 1,167                                                      | 728                                                           | 183                                      | 439                                                                  |
| 9                                        | 38,062                                             | 936                                                        | 609                                                           | 166                                      | 327                                                                  |
| 10-19                                    | 255,533                                            | 982                                                        | 618                                                           | 183                                      | 364                                                                  |
| 20-49                                    | 271,532                                            | 1,208                                                      | 812                                                           | 224                                      | 395                                                                  |
| 50-99                                    | 123,913                                            | 2,157                                                      | 1,486                                                         | 312                                      | 671                                                                  |
| 100-499                                  | 269,938                                            | 2,336                                                      | 1,825                                                         | 347                                      | 511                                                                  |
| 500-999                                  | 82,724                                             | 3,980                                                      | 3,186                                                         | 520                                      | 793                                                                  |
| 1,000 and over                           | 190,393                                            | 674                                                        | 528                                                           | 193                                      | 146                                                                  |
| 5 and over                               | 1,442,020                                          | 1,525                                                      | 1,103                                                         | 253                                      | 422                                                                  |
| 10 and over                              | 1,194,033                                          | 1,620                                                      | 1,189                                                         | 268                                      | 431                                                                  |
| 20 and over                              | 938,500                                            | 1,794                                                      | 1,344                                                         | 291                                      | 449                                                                  |
| 50 and over                              | 666,968                                            | 2,032                                                      | 1,561                                                         | 318                                      | 472                                                                  |
| 100 and over                             | 543,055                                            | 2,004                                                      | 1,578                                                         | 320                                      | 426                                                                  |
| 500 and over                             | 273,117                                            | 1,675                                                      | 1,333                                                         | 292                                      | 342                                                                  |
| 1-10                                     | 452,505                                            | 1,169                                                      | 753                                                           | 207                                      | 415                                                                  |
| 11-50                                    | 493,209                                            | 1,099                                                      | 723                                                           | 206                                      | 376                                                                  |
| 51-100                                   | 123,570                                            | 2,226                                                      | 1,552                                                         | 319                                      | 674                                                                  |
| 101 and over                             | 538,486                                            | 1,995                                                      | 1,570                                                         | 319                                      | 426                                                                  |

**Table 2-4. Registered Entities with Paid Employees only:**

**Monthly Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Monthly<br>Sales | Monthly<br>Expenses | Monthly<br>Salaries and Wages | Monthly<br>Profit and Loss |
|------------------------------------------|------------------|---------------------|-------------------------------|----------------------------|
|                                          | (million Rs.)    | (million Rs.)       | (million Rs.)                 | (million Rs.)              |
| Total                                    | 201,701          | 144,549             | 33,859                        | 57,152                     |
| 1 person                                 | 836              | 525                 | 184                           | 311                        |
| 2                                        | 4,219            | 2,696               | 871                           | 1,523                      |
| 3                                        | 6,729            | 4,439               | 1,270                         | 2,291                      |
| 4                                        | 6,662            | 4,329               | 1,156                         | 2,333                      |
| 5                                        | 6,228            | 4,043               | 1,029                         | 2,185                      |
| 6                                        | 4,838            | 3,185               | 886                           | 1,653                      |
| 7                                        | 4,179            | 2,718               | 687                           | 1,461                      |
| 8                                        | 3,855            | 2,404               | 603                           | 1,451                      |
| 9                                        | 2,970            | 1,933               | 527                           | 1,037                      |
| 10-19                                    | 20,914           | 13,156              | 3,900                         | 7,758                      |
| 20-49                                    | 27,324           | 18,382              | 5,059                         | 8,942                      |
| 50-99                                    | 22,271           | 15,341              | 3,227                         | 6,929                      |
| 100-499                                  | 52,555           | 41,059              | 7,815                         | 11,497                     |
| 500-999                                  | 27,434           | 21,965              | 3,581                         | 5,469                      |
| 1,000 and over                           | 10,688           | 8,376               | 3,064                         | 2,313                      |
| 5 and over                               | 183,256          | 132,561             | 30,378                        | 50,695                     |
| 10 and over                              | 161,187          | 118,279             | 26,646                        | 42,908                     |
| 20 and over                              | 140,273          | 105,123             | 22,747                        | 35,150                     |
| 50 and over                              | 112,949          | 86,740              | 17,688                        | 26,208                     |
| 100 and over                             | 90,678           | 71,399              | 14,461                        | 19,279                     |
| 500 and over                             | 38,123           | 30,341              | 6,645                         | 7,782                      |
| 1-10                                     | 44,073           | 28,411              | 7,801                         | 15,662                     |
| 11-50                                    | 45,168           | 29,716              | 8,472                         | 15,452                     |
| 51-100                                   | 22,924           | 15,984              | 3,283                         | 6,941                      |
| 101 and over                             | 89,536           | 70,439              | 14,304                        | 19,097                     |

**Table 3-1. Not Registered Entities with Paid Employees only:**

**Annual Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Annual<br>Sales | Annual<br>Expenses | Annual<br>Salaries and Wages | Annual<br>Profit and Loss |
|------------------------------------------|-----------------|--------------------|------------------------------|---------------------------|
|                                          | (million Rs.)   | (million Rs.)      | (million Rs.)                | (million Rs.)             |
| Total                                    | 65,023          | 48,201             | 14,847                       | 16,821                    |
| 1 person                                 | 2,972           | 2,071              | 802                          | 900                       |
| 2                                        | 9,542           | 6,614              | 2,286                        | 2,928                     |
| 3                                        | 9,265           | 6,868              | 2,304                        | 2,397                     |
| 4                                        | 6,315           | 4,949              | 1,660                        | 1,365                     |
| 5                                        | 4,041           | 3,239              | 1,031                        | 802                       |
| 6                                        | 2,845           | 2,140              | 719                          | 705                       |
| 7                                        | 1,961           | 1,415              | 450                          | 546                       |
| 8                                        | 1,968           | 1,481              | 412                          | 488                       |
| 9                                        | 1,236           | 865                | 318                          | 371                       |
| 10-19                                    | 4,710           | 3,309              | 1,131                        | 1,401                     |
| 20-49                                    | 5,070           | 3,635              | 1,342                        | 1,434                     |
| 50-99                                    | 7,107           | 5,086              | 860                          | 2,020                     |
| 100-499                                  | 7,992           | 6,528              | 1,532                        | 1,464                     |
| 500-999                                  | 0               | 0                  | 0                            | 0                         |
| 1,000 and over                           | 0               | 0                  | 0                            | 0                         |
| 5 and over                               | 36,929          | 27,698             | 7,795                        | 9,231                     |
| 10 and over                              | 24,878          | 18,559             | 4,865                        | 6,319                     |
| 20 and over                              | 20,168          | 15,250             | 3,734                        | 4,919                     |
| 50 and over                              | 15,099          | 11,614             | 2,392                        | 3,485                     |
| 100 and over                             | 7,992           | 6,528              | 1,532                        | 1,464                     |
| 500 and over                             | 0               | 0                  | 0                            | 0                         |
| 1-10                                     | 41,512          | 30,395             | 10,235                       | 11,118                    |
| 11-50                                    | 9,285           | 6,886              | 2,429                        | 2,399                     |
| 51-100                                   | 6,413           | 4,534              | 777                          | 1,879                     |
| 101 and over                             | 7,813           | 6,387              | 1,405                        | 1,426                     |

1) In case of an entity with a branch or branches,  
its number of persons engaged includes regular employees only.

**Table 3-2. Not Registered Entities with Paid Employees only: Number of Not Registered Entities, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Entity with Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Entities | Annual Sales per Entity | Annual Expenses per Entity | Annual Salaries and Wages | Annual Profit and Loss per Entity |
|---------------------------------------|--------------------|-------------------------|----------------------------|---------------------------|-----------------------------------|
|                                       | (entities)         | (1,000 Rs.)             | (1,000 Rs.)                | (1,000 Rs.)               | (1,000 Rs.)                       |
| Total                                 | 42,359             | 1,535                   | 1,138                      | 350                       | 397                               |
| 1 person                              | 6,745              | 441                     | 307                        | 119                       | 133                               |
| 2                                     | 14,659             | 651                     | 451                        | 156                       | 200                               |
| 3                                     | 9,190              | 1,008                   | 747                        | 251                       | 261                               |
| 4                                     | 5,108              | 1,236                   | 969                        | 325                       | 267                               |
| 5                                     | 2,497              | 1,618                   | 1,297                      | 413                       | 321                               |
| 6                                     | 1,209              | 2,354                   | 1,770                      | 594                       | 583                               |
| 7                                     | 750                | 2,615                   | 1,886                      | 600                       | 728                               |
| 8                                     | 636                | 3,095                   | 2,328                      | 647                       | 767                               |
| 9                                     | 292                | 4,232                   | 2,961                      | 1,088                     | 1,270                             |
| 10-19                                 | 884                | 5,328                   | 3,744                      | 1,280                     | 1,584                             |
| 20-49                                 | 305                | 16,622                  | 11,920                     | 4,400                     | 4,702                             |
| 50-99                                 | 63                 | 112,803                 | 80,734                     | 13,655                    | 32,069                            |
| 100-499                               | 21                 | 380,579                 | 310,856                    | 72,951                    | 69,723                            |
| 500-999                               | 0                  |                         |                            |                           |                                   |
| 1,000 and over                        | 0                  |                         |                            |                           |                                   |
| 5 and over                            | 6,657              | 5,547                   | 4,161                      | 1,171                     | 1,387                             |
| 10 and over                           | 1,273              | 19,543                  | 14,579                     | 3,822                     | 4,964                             |
| 20 and over                           | 389                | 51,847                  | 39,202                     | 9,599                     | 12,644                            |
| 50 and over                           | 84                 | 179,747                 | 138,264                    | 28,479                    | 41,483                            |
| 100 and over                          | 21                 | 380,579                 | 310,856                    | 72,951                    | 69,723                            |
| 500 and over                          | 0                  |                         |                            |                           |                                   |
| 1-10                                  | 41,325             | 1,005                   | 736                        | 248                       | 269                               |
| 11-50                                 | 957                | 9,702                   | 7,195                      | 2,538                     | 2,507                             |
| 51-100                                | 58                 | 110,573                 | 78,171                     | 13,404                    | 32,402                            |
| 101 and over                          | 19                 | 411,194                 | 336,167                    | 73,973                    | 75,027                            |

**Table 3-3. Not Registered Entities with Paid Employees only: Number of Paid Employees, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Paid Employees 4)<br>(persons) | Annual Sales per Paid Employee<br>(1,000 Rs.) | Annual Expenses per Paid Employee<br>(1,000 Rs.) | Annual                            | Annual Profit and Loss per Paid Employee<br>(1,000 Rs.) |
|---------------------------------------|------------------------------------------|-----------------------------------------------|--------------------------------------------------|-----------------------------------|---------------------------------------------------------|
|                                       |                                          |                                               |                                                  | Salaries and Wages<br>(1,000 Rs.) |                                                         |
| Total                                 | 100,554                                  | 647                                           | 479                                              | 148                               | 167                                                     |
| 1 person                              | 6,745                                    | 441                                           | 307                                              | 119                               | 133                                                     |
| 2                                     | 15,601                                   | 612                                           | 424                                              | 147                               | 188                                                     |
| 3                                     | 15,982                                   | 580                                           | 430                                              | 144                               | 150                                                     |
| 4                                     | 12,685                                   | 498                                           | 390                                              | 131                               | 108                                                     |
| 5                                     | 8,471                                    | 477                                           | 382                                              | 122                               | 95                                                      |
| 6                                     | 5,493                                    | 518                                           | 390                                              | 131                               | 128                                                     |
| 7                                     | 4,090                                    | 479                                           | 346                                              | 110                               | 134                                                     |
| 8                                     | 3,733                                    | 527                                           | 397                                              | 110                               | 131                                                     |
| 9                                     | 2,265                                    | 546                                           | 382                                              | 140                               | 164                                                     |
| 10-19                                 | 9,889                                    | 476                                           | 335                                              | 114                               | 142                                                     |
| 20-49                                 | 8,162                                    | 621                                           | 445                                              | 164                               | 176                                                     |
| 50-99                                 | 3,957                                    | 1,796                                         | 1,285                                            | 217                               | 511                                                     |
| 100-499                               | 3,481                                    | 2,296                                         | 1,875                                            | 440                               | 421                                                     |
| 500-999                               | 0                                        |                                               |                                                  |                                   |                                                         |
| 1,000 and over                        | 0                                        |                                               |                                                  |                                   |                                                         |
| 5 and over                            | 49,541                                   | 745                                           | 559                                              | 157                               | 186                                                     |
| 10 and over                           | 25,489                                   | 976                                           | 728                                              | 191                               | 248                                                     |
| 20 and over                           | 15,600                                   | 1,293                                         | 978                                              | 239                               | 315                                                     |
| 50 and over                           | 7,438                                    | 2,030                                         | 1,561                                            | 322                               | 468                                                     |
| 100 and over                          | 3,481                                    | 2,296                                         | 1,875                                            | 440                               | 421                                                     |
| 500 and over                          | 0                                        |                                               |                                                  |                                   |                                                         |
| 1-10                                  | 77,137                                   | 538                                           | 394                                              | 133                               | 144                                                     |
| 11-50                                 | 16,328                                   | 569                                           | 422                                              | 149                               | 147                                                     |
| 51-100                                | 3,808                                    | 1,684                                         | 1,191                                            | 204                               | 494                                                     |
| 101 and over                          | 3,281                                    | 2,381                                         | 1,947                                            | 428                               | 434                                                     |

**Table 3-4. Not Registered Entities with Paid Employees only:**

**Monthly Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Monthly<br>Sales | Monthly<br>Expenses | Monthly<br>Salaries and Wages | Monthly<br>Profit and Loss |
|------------------------------------------|------------------|---------------------|-------------------------------|----------------------------|
|                                          | (million Rs.)    | (million Rs.)       | (million Rs.)                 | (million Rs.)              |
| Total                                    | 5,419            | 4,017               | 1,237                         | 1,402                      |
| 1 person                                 | 248              | 173                 | 67                            | 75                         |
| 2                                        | 795              | 551                 | 191                           | 244                        |
| 3                                        | 772              | 572                 | 192                           | 200                        |
| 4                                        | 526              | 412                 | 138                           | 114                        |
| 5                                        | 337              | 270                 | 86                            | 67                         |
| 6                                        | 237              | 178                 | 60                            | 59                         |
| 7                                        | 163              | 118                 | 37                            | 46                         |
| 8                                        | 164              | 123                 | 34                            | 41                         |
| 9                                        | 103              | 72                  | 26                            | 31                         |
| 10-19                                    | 392              | 276                 | 94                            | 117                        |
| 20-49                                    | 422              | 303                 | 112                           | 120                        |
| 50-99                                    | 592              | 424                 | 72                            | 168                        |
| 100-499                                  | 666              | 544                 | 128                           | 122                        |
| 500-999                                  | 0                | 0                   | 0                             | 0                          |
| 1,000 and over                           | 0                | 0                   | 0                             | 0                          |
| 5 and over                               | 3,077            | 2,308               | 650                           | 769                        |
| 10 and over                              | 2,073            | 1,547               | 405                           | 527                        |
| 20 and over                              | 1,681            | 1,271               | 311                           | 410                        |
| 50 and over                              | 1,258            | 968                 | 199                           | 290                        |
| 100 and over                             | 666              | 544                 | 128                           | 122                        |
| 500 and over                             | 0                | 0                   | 0                             | 0                          |
| 1-10                                     | 3,459            | 2,533               | 853                           | 926                        |
| 11-50                                    | 774              | 574                 | 202                           | 200                        |
| 51-100                                   | 534              | 378                 | 65                            | 157                        |
| 101 and over                             | 651              | 532                 | 117                           | 119                        |

**Table 4-1. Entities with Paid Employees and Male Manager only:**

**Annual Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Annual<br>Sales<br><br>(million Rs.) | Annual<br>Expenses<br><br>(million Rs.) | Annual                                  | Annual<br>Profit and Loss<br><br>(million Rs.) |
|------------------------------------------|--------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------------------|
|                                          |                                      |                                         | Salaries and Wages<br><br>(million Rs.) |                                                |
| Total                                    | 2,272,538                            | 1,628,093                               | 379,856                                 | 644,445                                        |
| 1 person                                 | 10,504                               | 6,687                                   | 2,340                                   | 3,817                                          |
| 2                                        | 49,900                               | 32,468                                  | 10,550                                  | 17,432                                         |
| 3                                        | 77,697                               | 52,325                                  | 14,898                                  | 25,372                                         |
| 4                                        | 75,544                               | 50,003                                  | 13,467                                  | 25,541                                         |
| 5                                        | 70,338                               | 46,446                                  | 11,832                                  | 23,892                                         |
| 6                                        | 55,085                               | 37,060                                  | 10,231                                  | 18,025                                         |
| 7                                        | 47,388                               | 31,078                                  | 7,737                                   | 16,311                                         |
| 8                                        | 43,047                               | 27,246                                  | 6,820                                   | 15,801                                         |
| 9                                        | 33,529                               | 21,904                                  | 5,981                                   | 11,625                                         |
| 10-19                                    | 240,355                              | 151,584                                 | 44,247                                  | 88,772                                         |
| 20-49                                    | 311,910                              | 212,098                                 | 57,354                                  | 99,812                                         |
| 50-99                                    | 261,559                              | 182,387                                 | 37,179                                  | 79,172                                         |
| 100-499                                  | 606,085                              | 475,360                                 | 87,916                                  | 130,725                                        |
| 500-999                                  | 278,940                              | 216,239                                 | 38,155                                  | 62,702                                         |
| 1,000 and over                           | 110,655                              | 85,207                                  | 31,147                                  | 25,448                                         |
| 5 and over                               | 2,058,893                            | 1,486,609                               | 338,601                                 | 572,284                                        |
| 10 and over                              | 1,809,504                            | 1,322,874                               | 296,000                                 | 486,630                                        |
| 20 and over                              | 1,569,149                            | 1,171,291                               | 251,752                                 | 397,858                                        |
| 50 and over                              | 1,257,239                            | 959,192                                 | 194,398                                 | 298,047                                        |
| 100 and over                             | 995,680                              | 776,805                                 | 157,219                                 | 218,875                                        |
| 500 and over                             | 389,595                              | 301,445                                 | 69,302                                  | 88,150                                         |
| 1-10                                     | 504,474                              | 329,817                                 | 90,570                                  | 174,657                                        |
| 11-50                                    | 516,267                              | 342,586                                 | 96,079                                  | 173,681                                        |
| 51-100                                   | 269,967                              | 190,526                                 | 37,982                                  | 79,441                                         |
| 101 and over                             | 981,830                              | 765,164                                 | 155,225                                 | 216,666                                        |

1) In case of an entity with a branch or branches,  
its number of persons engaged includes regular employees only.

**Table 4-2. Entities with Paid Employees and Male Manager only: Number of Entities,  
Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Entity  
with Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Number of<br>Entities | Annual<br>Sales<br>per Entity | Annual<br>Expenses<br>per Entity | Annual<br>Salaries and<br>Wages | Annual<br>Profit and Loss<br>per Entity |
|------------------------------------------|-----------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------------------------|
|                                          | (entities)            | (1,000 Rs.)                   | (1,000 Rs.)                      | (1,000 Rs.)                     | (1,000 Rs.)                             |
| Total                                    | 182,751               | 12,435                        | 8,909                            | 2,079                           | 3,526                                   |
| 1 person                                 | 12,446                | 844                           | 537                              | 188                             | 307                                     |
| 2                                        | 35,277                | 1,415                         | 920                              | 299                             | 494                                     |
| 3                                        | 33,588                | 2,313                         | 1,558                            | 444                             | 755                                     |
| 4                                        | 23,761                | 3,179                         | 2,104                            | 567                             | 1,075                                   |
| 5                                        | 16,777                | 4,193                         | 2,768                            | 705                             | 1,424                                   |
| 6                                        | 11,328                | 4,863                         | 3,272                            | 903                             | 1,591                                   |
| 7                                        | 7,643                 | 6,200                         | 4,066                            | 1,012                           | 2,134                                   |
| 8                                        | 5,617                 | 7,664                         | 4,851                            | 1,214                           | 2,813                                   |
| 9                                        | 4,423                 | 7,581                         | 4,952                            | 1,352                           | 2,628                                   |
| 10-19                                    | 19,490                | 12,332                        | 7,778                            | 2,270                           | 4,555                                   |
| 20-49                                    | 9,109                 | 34,242                        | 23,284                           | 6,296                           | 10,957                                  |
| 50-99                                    | 1,772                 | 147,607                       | 102,927                          | 20,982                          | 44,679                                  |
| 100-499                                  | 1,351                 | 448,620                       | 351,858                          | 65,075                          | 96,762                                  |
| 500-999                                  | 115                   | 2,425,567                     | 1,880,335                        | 331,785                         | 545,232                                 |
| 1,000 and over                           | 54                    | 2,049,163                     | 1,577,904                        | 576,799                         | 471,259                                 |
| 5 and over                               | 77,679                | 26,505                        | 19,138                           | 4,359                           | 7,367                                   |
| 10 and over                              | 31,891                | 56,740                        | 41,481                           | 9,282                           | 15,259                                  |
| 20 and over                              | 12,401                | 126,534                       | 94,451                           | 20,301                          | 32,083                                  |
| 50 and over                              | 3,292                 | 381,907                       | 291,371                          | 59,052                          | 90,537                                  |
| 100 and over                             | 1,520                 | 655,053                       | 511,056                          | 103,433                         | 143,997                                 |
| 500 and over                             | 169                   | 2,305,296                     | 1,783,700                        | 410,073                         | 521,596                                 |
| 1-10                                     | 154,896               | 3,257                         | 2,129                            | 585                             | 1,128                                   |
| 11-50                                    | 24,657                | 20,938                        | 13,894                           | 3,897                           | 7,044                                   |
| 51-100                                   | 1,723                 | 156,684                       | 110,578                          | 22,044                          | 46,106                                  |
| 101 and over                             | 1,475                 | 665,647                       | 518,755                          | 105,237                         | 146,892                                 |

**Table 4-3. Entities with Paid Employees and Male Manager only: Number of Paid Employees, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Paid Employees 4)<br>(persons) | Annual Sales per Paid Employee<br>(1,000 Rs.) | Annual Expenses per Paid Employee<br>(1,000 Rs.) | Annual                            | Annual Profit and Loss per Paid Employee<br>(1,000 Rs.) |
|---------------------------------------|------------------------------------------|-----------------------------------------------|--------------------------------------------------|-----------------------------------|---------------------------------------------------------|
|                                       |                                          |                                               |                                                  | Salaries and Wages<br>(1,000 Rs.) |                                                         |
| Total                                 | 1,526,347                                | 1,489                                         | 1,067                                            | 249                               | 422                                                     |
| 1 person                              | 12,446                                   | 844                                           | 537                                              | 188                               | 307                                                     |
| 2                                     | 39,403                                   | 1,266                                         | 824                                              | 268                               | 442                                                     |
| 3                                     | 59,577                                   | 1,304                                         | 878                                              | 250                               | 426                                                     |
| 4                                     | 64,090                                   | 1,179                                         | 780                                              | 210                               | 399                                                     |
| 5                                     | 63,636                                   | 1,105                                         | 730                                              | 186                               | 375                                                     |
| 6                                     | 55,111                                   | 1,000                                         | 672                                              | 186                               | 327                                                     |
| 7                                     | 44,828                                   | 1,057                                         | 693                                              | 173                               | 364                                                     |
| 8                                     | 38,130                                   | 1,129                                         | 715                                              | 179                               | 414                                                     |
| 9                                     | 35,615                                   | 941                                           | 615                                              | 168                               | 326                                                     |
| 10-19                                 | 240,724                                  | 998                                           | 630                                              | 184                               | 369                                                     |
| 20-49                                 | 254,187                                  | 1,227                                         | 834                                              | 226                               | 393                                                     |
| 50-99                                 | 117,195                                  | 2,232                                         | 1,556                                            | 317                               | 676                                                     |
| 100-499                               | 255,354                                  | 2,374                                         | 1,862                                            | 344                               | 512                                                     |
| 500-999                               | 75,716                                   | 3,684                                         | 2,856                                            | 504                               | 828                                                     |
| 1,000 and over                        | 170,335                                  | 650                                           | 500                                              | 183                               | 149                                                     |
| 5 and over                            | 1,350,831                                | 1,524                                         | 1,101                                            | 251                               | 424                                                     |
| 10 and over                           | 1,113,511                                | 1,625                                         | 1,188                                            | 266                               | 437                                                     |
| 20 and over                           | 872,787                                  | 1,798                                         | 1,342                                            | 288                               | 456                                                     |
| 50 and over                           | 618,600                                  | 2,032                                         | 1,551                                            | 314                               | 482                                                     |
| 100 and over                          | 501,405                                  | 1,986                                         | 1,549                                            | 314                               | 437                                                     |
| 500 and over                          | 246,051                                  | 1,583                                         | 1,225                                            | 282                               | 358                                                     |
| 1-10                                  | 449,376                                  | 1,123                                         | 734                                              | 202                               | 389                                                     |
| 11-50                                 | 462,987                                  | 1,115                                         | 740                                              | 208                               | 375                                                     |
| 51-100                                | 117,051                                  | 2,306                                         | 1,628                                            | 324                               | 679                                                     |
| 101 and over                          | 496,933                                  | 1,976                                         | 1,540                                            | 312                               | 436                                                     |

**Table 4-4. Entities with Paid Employees and Male Manager only:**

**Monthly Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Monthly<br>Sales | Monthly<br>Expenses | Monthly<br>Salaries and Wages | Monthly<br>Profit and Loss |
|------------------------------------------|------------------|---------------------|-------------------------------|----------------------------|
|                                          | (million Rs.)    | (million Rs.)       | (million Rs.)                 | (million Rs.)              |
| Total                                    | 189,378          | 135,674             | 31,655                        | 53,704                     |
| 1 person                                 | 875              | 557                 | 195                           | 318                        |
| 2                                        | 4,158            | 2,706               | 879                           | 1,453                      |
| 3                                        | 6,475            | 4,360               | 1,242                         | 2,114                      |
| 4                                        | 6,295            | 4,167               | 1,122                         | 2,128                      |
| 5                                        | 5,862            | 3,871               | 986                           | 1,991                      |
| 6                                        | 4,590            | 3,088               | 853                           | 1,502                      |
| 7                                        | 3,949            | 2,590               | 645                           | 1,359                      |
| 8                                        | 3,587            | 2,271               | 568                           | 1,317                      |
| 9                                        | 2,794            | 1,825               | 498                           | 969                        |
| 10-19                                    | 20,030           | 12,632              | 3,687                         | 7,398                      |
| 20-49                                    | 25,992           | 17,675              | 4,780                         | 8,318                      |
| 50-99                                    | 21,797           | 15,199              | 3,098                         | 6,598                      |
| 100-499                                  | 50,507           | 39,613              | 7,326                         | 10,894                     |
| 500-999                                  | 23,245           | 18,020              | 3,180                         | 5,225                      |
| 1,000 and over                           | 9,221            | 7,101               | 2,596                         | 2,121                      |
| 5 and over                               | 171,574          | 123,884             | 28,217                        | 47,690                     |
| 10 and over                              | 150,792          | 110,240             | 24,667                        | 40,553                     |
| 20 and over                              | 130,762          | 97,608              | 20,979                        | 33,155                     |
| 50 and over                              | 104,770          | 79,933              | 16,200                        | 24,837                     |
| 100 and over                             | 82,973           | 64,734              | 13,102                        | 18,240                     |
| 500 and over                             | 32,466           | 25,120              | 5,775                         | 7,346                      |
| 1-10                                     | 42,039           | 27,485              | 7,548                         | 14,555                     |
| 11-50                                    | 43,022           | 28,549              | 8,007                         | 14,473                     |
| 51-100                                   | 22,497           | 15,877              | 3,165                         | 6,620                      |
| 101 and over                             | 81,819           | 63,764              | 12,935                        | 18,056                     |

**Table 5-1. Entities with Paid Employees and Female Manager only:**  
**Annual Sales, Expenses, Salaries and Wages, and Profit and Loss**  
**by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Annual Sales<br>(million Rs.) | Annual Expenses<br>(million Rs.) | Annual Salaries and Wages | Annual Profit and Loss<br>(million Rs.) |
|---------------------------------------|-------------------------------|----------------------------------|---------------------------|-----------------------------------------|
|                                       |                               |                                  | (million Rs.)             |                                         |
| Total                                 | 168,480                       | 114,546                          | 35,750                    | 53,934                                  |
| 1 person                              | 2,529                         | 1,692                            | 671                       | 837                                     |
| 2                                     | 10,177                        | 6,423                            | 2,167                     | 3,754                                   |
| 3                                     | 12,216                        | 7,754                            | 2,630                     | 4,462                                   |
| 4                                     | 10,518                        | 6,748                            | 2,020                     | 3,770                                   |
| 5                                     | 8,342                         | 5,235                            | 1,528                     | 3,106                                   |
| 6                                     | 5,729                         | 3,244                            | 1,106                     | 2,485                                   |
| 7                                     | 4,669                         | 2,913                            | 939                       | 1,757                                   |
| 8                                     | 5,146                         | 3,052                            | 820                       | 2,095                                   |
| 9                                     | 3,318                         | 2,138                            | 648                       | 1,180                                   |
| 10-19                                 | 14,969                        | 9,413                            | 3,588                     | 5,556                                   |
| 20-49                                 | 20,038                        | 11,706                           | 4,520                     | 8,332                                   |
| 50-99                                 | 9,846                         | 5,738                            | 2,119                     | 4,108                                   |
| 100-499                               | 29,498                        | 21,284                           | 6,539                     | 8,214                                   |
| 500-999                               | 22,034                        | 19,056                           | 3,265                     | 2,978                                   |
| 1,000 and over                        | 9,450                         | 8,150                            | 3,189                     | 1,301                                   |
| 5 and over                            | 133,040                       | 91,928                           | 28,262                    | 41,112                                  |
| 10 and over                           | 105,836                       | 75,346                           | 23,219                    | 30,489                                  |
| 20 and over                           | 90,867                        | 65,934                           | 19,632                    | 24,933                                  |
| 50 and over                           | 70,829                        | 54,228                           | 15,112                    | 16,601                                  |
| 100 and over                          | 60,982                        | 48,489                           | 12,993                    | 12,493                                  |
| 500 and over                          | 31,485                        | 27,206                           | 6,453                     | 4,279                                   |
| 1-10                                  | 65,205                        | 41,002                           | 13,102                    | 24,203                                  |
| 11-50                                 | 33,003                        | 19,730                           | 7,629                     | 13,272                                  |
| 51-100                                | 9,325                         | 5,351                            | 2,043                     | 3,974                                   |
| 101 and over                          | 60,948                        | 48,462                           | 12,976                    | 12,485                                  |

1) In case of an entity with a branch or branches,  
its number of persons engaged includes regular employees only.

**Table 5-2. Entities with Paid Employees and Female Manager only: Number of Entities, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Entity with Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Entities | Annual Sales per Entity | Annual Expenses per Entity | Annual Salaries and Wages | Annual Profit and Loss per Entity |
|---------------------------------------|--------------------|-------------------------|----------------------------|---------------------------|-----------------------------------|
|                                       | (entities)         | (1,000 Rs.)             | (1,000 Rs.)                | (1,000 Rs.)               | (1,000 Rs.)                       |
| Total                                 | 36,172             | 4,658                   | 3,167                      | 988                       | 1,491                             |
| 1 person                              | 5,401              | 468                     | 313                        | 124                       | 155                               |
| 2                                     | 9,270              | 1,098                   | 693                        | 234                       | 405                               |
| 3                                     | 7,114              | 1,717                   | 1,090                      | 370                       | 627                               |
| 4                                     | 4,408              | 2,386                   | 1,531                      | 458                       | 855                               |
| 5                                     | 2,673              | 3,121                   | 1,959                      | 572                       | 1,162                             |
| 6                                     | 1,613              | 3,552                   | 2,011                      | 686                       | 1,541                             |
| 7                                     | 1,154              | 4,046                   | 2,524                      | 814                       | 1,522                             |
| 8                                     | 793                | 6,490                   | 3,848                      | 1,034                     | 2,641                             |
| 9                                     | 582                | 5,701                   | 3,673                      | 1,114                     | 2,028                             |
| 10-19                                 | 2,038              | 7,345                   | 4,619                      | 1,760                     | 2,726                             |
| 20-49                                 | 877                | 22,848                  | 13,348                     | 5,154                     | 9,500                             |
| 50-99                                 | 154                | 63,937                  | 37,260                     | 13,762                    | 26,677                            |
| 100-499                               | 80                 | 368,723                 | 266,049                    | 81,740                    | 102,674                           |
| 500-999                               | 9                  | 2,448,257               | 2,117,340                  | 362,749                   | 330,917                           |
| 1,000 and over                        | 6                  | 1,575,034               | 1,358,257                  | 531,444                   | 216,777                           |
| 5 and over                            | 9,979              | 13,332                  | 9,212                      | 2,832                     | 4,120                             |
| 10 and over                           | 3,164              | 33,450                  | 23,814                     | 7,339                     | 9,636                             |
| 20 and over                           | 1,126              | 80,699                  | 58,556                     | 17,435                    | 22,143                            |
| 50 and over                           | 249                | 284,452                 | 217,781                    | 60,691                    | 66,671                            |
| 100 and over                          | 95                 | 641,919                 | 510,416                    | 136,764                   | 131,504                           |
| 500 and over                          | 15                 | 2,098,968               | 1,813,707                  | 430,227                   | 285,261                           |
| 1-10                                  | 33,480             | 1,948                   | 1,225                      | 391                       | 723                               |
| 11-50                                 | 2,454              | 13,448                  | 8,040                      | 3,109                     | 5,408                             |
| 51-100                                | 146                | 63,868                  | 36,648                     | 13,995                    | 27,220                            |
| 101 and over                          | 92                 | 662,474                 | 526,766                    | 141,039                   | 135,708                           |

**Table 5-3. Entities with Paid Employees and Female Manager only: Number of Paid Employees, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Paid Employees 4)<br>(persons) | Annual Sales per Paid Employee<br>(1,000 Rs.) | Annual Expenses per Paid Employee<br>(1,000 Rs.) | Annual                            | Annual Profit and Loss per Paid Employee<br>(1,000 Rs.) |
|---------------------------------------|------------------------------------------|-----------------------------------------------|--------------------------------------------------|-----------------------------------|---------------------------------------------------------|
|                                       |                                          |                                               |                                                  | Salaries and Wages<br>(1,000 Rs.) |                                                         |
| Total                                 | 165,311                                  | 1,019                                         | 693                                              | 216                               | 326                                                     |
| 1 person                              | 5,401                                    | 468                                           | 313                                              | 124                               | 155                                                     |
| 2                                     | 10,869                                   | 936                                           | 591                                              | 199                               | 345                                                     |
| 3                                     | 13,000                                   | 940                                           | 596                                              | 202                               | 343                                                     |
| 4                                     | 11,827                                   | 889                                           | 571                                              | 171                               | 319                                                     |
| 5                                     | 10,035                                   | 831                                           | 522                                              | 152                               | 310                                                     |
| 6                                     | 7,741                                    | 740                                           | 419                                              | 143                               | 321                                                     |
| 7                                     | 6,659                                    | 701                                           | 437                                              | 141                               | 264                                                     |
| 8                                     | 5,182                                    | 993                                           | 589                                              | 158                               | 404                                                     |
| 9                                     | 4,655                                    | 713                                           | 459                                              | 139                               | 254                                                     |
| 10-19                                 | 24,217                                   | 618                                           | 389                                              | 148                               | 229                                                     |
| 20-49                                 | 24,793                                   | 808                                           | 472                                              | 182                               | 336                                                     |
| 50-99                                 | 9,946                                    | 990                                           | 577                                              | 213                               | 413                                                     |
| 100-499                               | 15,657                                   | 1,884                                         | 1,359                                            | 418                               | 525                                                     |
| 500-999                               | 6,360                                    | 3,465                                         | 2,996                                            | 513                               | 468                                                     |
| 1,000 and over                        | 8,969                                    | 1,054                                         | 909                                              | 356                               | 145                                                     |
| 5 and over                            | 124,214                                  | 1,071                                         | 740                                              | 228                               | 331                                                     |
| 10 and over                           | 89,942                                   | 1,177                                         | 838                                              | 258                               | 339                                                     |
| 20 and over                           | 65,725                                   | 1,383                                         | 1,003                                            | 299                               | 379                                                     |
| 50 and over                           | 40,932                                   | 1,730                                         | 1,325                                            | 369                               | 406                                                     |
| 100 and over                          | 30,986                                   | 1,968                                         | 1,565                                            | 419                               | 403                                                     |
| 500 and over                          | 15,329                                   | 2,054                                         | 1,775                                            | 421                               | 279                                                     |
| 1-10                                  | 79,586                                   | 819                                           | 515                                              | 165                               | 304                                                     |
| 11-50                                 | 45,338                                   | 728                                           | 435                                              | 168                               | 293                                                     |
| 51-100                                | 9,698                                    | 962                                           | 552                                              | 211                               | 410                                                     |
| 101 and over                          | 30,689                                   | 1,986                                         | 1,579                                            | 423                               | 407                                                     |

**Table 5-4. Entities with Paid Employees and Female Manager only:**  
**Monthly Sales, Expenses, Salaries and Wages, and Profit and Loss**  
**by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Monthly Sales<br>(million Rs.) | Monthly Expenses<br>(million Rs.) | Monthly Salaries and Wages | Monthly Profit and Loss<br>(million Rs.) |
|---------------------------------------|--------------------------------|-----------------------------------|----------------------------|------------------------------------------|
|                                       |                                |                                   | (million Rs.)              |                                          |
| Total                                 | 14,040                         | 9,545                             | 2,979                      | 4,495                                    |
| 1 person                              | 211                            | 141                               | 56                         | 70                                       |
| 2                                     | 848                            | 535                               | 181                        | 313                                      |
| 3                                     | 1,018                          | 646                               | 219                        | 372                                      |
| 4                                     | 876                            | 562                               | 168                        | 314                                      |
| 5                                     | 695                            | 436                               | 127                        | 259                                      |
| 6                                     | 477                            | 270                               | 92                         | 207                                      |
| 7                                     | 389                            | 243                               | 78                         | 146                                      |
| 8                                     | 429                            | 254                               | 68                         | 175                                      |
| 9                                     | 276                            | 178                               | 54                         | 98                                       |
| 10-19                                 | 1,247                          | 784                               | 299                        | 463                                      |
| 20-49                                 | 1,670                          | 976                               | 377                        | 694                                      |
| 50-99                                 | 821                            | 478                               | 177                        | 342                                      |
| 100-499                               | 2,458                          | 1,774                             | 545                        | 684                                      |
| 500-999                               | 1,836                          | 1,588                             | 272                        | 248                                      |
| 1,000 and over                        | 788                            | 679                               | 266                        | 108                                      |
| 5 and over                            | 11,087                         | 7,661                             | 2,355                      | 3,426                                    |
| 10 and over                           | 8,820                          | 6,279                             | 1,935                      | 2,541                                    |
| 20 and over                           | 7,572                          | 5,494                             | 1,636                      | 2,078                                    |
| 50 and over                           | 5,902                          | 4,519                             | 1,259                      | 1,383                                    |
| 100 and over                          | 5,082                          | 4,041                             | 1,083                      | 1,041                                    |
| 500 and over                          | 2,624                          | 2,267                             | 538                        | 357                                      |
| 1-10                                  | 5,434                          | 3,417                             | 1,092                      | 2,017                                    |
| 11-50                                 | 2,750                          | 1,644                             | 636                        | 1,106                                    |
| 51-100                                | 777                            | 446                               | 170                        | 331                                      |
| 101 and over                          | 5,079                          | 4,039                             | 1,081                      | 1,040                                    |

**Table 6-1. Entities with Paid Employees and Male Owner only:**  
**Annual Sales, Expenses, Salaries and Wages, and Profit and Loss**  
**by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Annual Sales<br>(million Rs.) | Annual Expenses<br>(million Rs.) | Annual Salaries and Wages | Annual Profit and Loss<br>(million Rs.) |
|---------------------------------------|-------------------------------|----------------------------------|---------------------------|-----------------------------------------|
|                                       |                               |                                  | (million Rs.)             |                                         |
| Total                                 | 1,642,380                     | 1,213,994                        | 259,158                   | 428,386                                 |
| 1 person                              | 5,659                         | 3,153                            | 1,127                     | 2,507                                   |
| 2                                     | 43,306                        | 28,169                           | 9,154                     | 15,137                                  |
| 3                                     | 67,828                        | 46,101                           | 13,055                    | 21,727                                  |
| 4                                     | 65,097                        | 43,752                           | 11,252                    | 21,345                                  |
| 5                                     | 54,150                        | 38,022                           | 8,824                     | 16,128                                  |
| 6                                     | 43,229                        | 30,121                           | 7,266                     | 13,108                                  |
| 7                                     | 34,795                        | 24,094                           | 5,479                     | 10,701                                  |
| 8                                     | 33,495                        | 21,919                           | 4,920                     | 11,576                                  |
| 9                                     | 22,875                        | 15,830                           | 3,779                     | 7,044                                   |
| 10-19                                 | 152,841                       | 104,519                          | 26,544                    | 48,322                                  |
| 20-49                                 | 210,978                       | 143,526                          | 36,397                    | 67,452                                  |
| 50-99                                 | 169,351                       | 117,425                          | 25,602                    | 51,926                                  |
| 100-499                               | 425,175                       | 343,737                          | 57,037                    | 81,439                                  |
| 500-999                               | 243,006                       | 199,145                          | 27,560                    | 43,861                                  |
| 1,000 and over                        | 70,596                        | 54,482                           | 21,162                    | 16,114                                  |
| 5 and over                            | 1,460,490                     | 1,092,820                        | 224,571                   | 367,670                                 |
| 10 and over                           | 1,271,947                     | 962,833                          | 194,301                   | 309,114                                 |
| 20 and over                           | 1,119,106                     | 858,314                          | 167,757                   | 260,792                                 |
| 50 and over                           | 908,128                       | 714,788                          | 131,360                   | 193,340                                 |
| 100 and over                          | 738,777                       | 597,364                          | 105,758                   | 141,414                                 |
| 500 and over                          | 313,602                       | 253,627                          | 48,722                    | 59,975                                  |
| 1-10                                  | 401,340                       | 269,626                          | 69,252                    | 131,714                                 |
| 11-50                                 | 337,317                       | 232,527                          | 59,485                    | 104,791                                 |
| 51-100                                | 178,145                       | 125,580                          | 26,400                    | 52,565                                  |
| 101 and over                          | 725,577                       | 586,261                          | 104,021                   | 139,316                                 |

1) In case of an entity with a branch or branches,  
its number of persons engaged includes regular employees only.

**Table 6-2. Entities with Paid Employees and Male Owner only: Number of Entities,  
Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Entity  
with Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Number of<br>Entities | Annual<br>Sales<br>per Entity | Annual<br>Expenses<br>per Entity | Annual<br>Salaries and<br>Wages | Annual<br>Profit and Loss<br>per Entity |
|------------------------------------------|-----------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------------------------|
|                                          | (entities)            | (1,000 Rs.)                   | (1,000 Rs.)                      | (1,000 Rs.)                     | (1,000 Rs.)                             |
| Total                                    | 135,990               | 12,077                        | 8,927                            | 1,906                           | 3,150                                   |
| 1 person                                 | 5,725                 | 989                           | 551                              | 197                             | 438                                     |
| 2                                        | 30,743                | 1,409                         | 916                              | 298                             | 492                                     |
| 3                                        | 29,654                | 2,287                         | 1,555                            | 440                             | 733                                     |
| 4                                        | 19,666                | 3,310                         | 2,225                            | 572                             | 1,085                                   |
| 5                                        | 12,531                | 4,321                         | 3,034                            | 704                             | 1,287                                   |
| 6                                        | 7,934                 | 5,449                         | 3,796                            | 916                             | 1,652                                   |
| 7                                        | 5,235                 | 6,647                         | 4,602                            | 1,047                           | 2,044                                   |
| 8                                        | 3,887                 | 8,617                         | 5,639                            | 1,266                           | 2,978                                   |
| 9                                        | 2,565                 | 8,918                         | 6,172                            | 1,473                           | 2,746                                   |
| 10-19                                    | 10,581                | 14,445                        | 9,878                            | 2,509                           | 4,567                                   |
| 20-49                                    | 5,157                 | 40,911                        | 27,831                           | 7,058                           | 13,080                                  |
| 50-99                                    | 1,232                 | 137,460                       | 95,312                           | 20,781                          | 42,148                                  |
| 100-499                                  | 982                   | 432,969                       | 350,037                          | 58,082                          | 82,931                                  |
| 500-999                                  | 70                    | 3,471,515                     | 2,844,927                        | 393,711                         | 626,588                                 |
| 1,000 and over                           | 28                    | 2,521,287                     | 1,945,790                        | 755,789                         | 575,496                                 |
| 5 and over                               | 50,202                | 29,092                        | 21,768                           | 4,473                           | 7,324                                   |
| 10 and over                              | 18,050                | 70,468                        | 53,343                           | 10,765                          | 17,125                                  |
| 20 and over                              | 7,469                 | 149,833                       | 114,917                          | 22,460                          | 34,917                                  |
| 50 and over                              | 2,312                 | 392,789                       | 309,165                          | 56,817                          | 83,624                                  |
| 100 and over                             | 1,080                 | 684,053                       | 553,114                          | 97,925                          | 130,939                                 |
| 500 and over                             | 98                    | 3,200,021                     | 2,588,031                        | 497,162                         | 611,990                                 |
| 1-10                                     | 120,319               | 3,336                         | 2,241                            | 576                             | 1,095                                   |
| 11-50                                    | 13,429                | 25,119                        | 17,315                           | 4,430                           | 7,803                                   |
| 51-100                                   | 1,200                 | 148,455                       | 104,650                          | 22,000                          | 43,804                                  |
| 101 and over                             | 1,042                 | 696,331                       | 562,631                          | 99,828                          | 133,700                                 |

**Table 6-3. Entities with Paid Employees and Male Owner only: Number of Paid Employees, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Paid Employees 4)<br>(persons) | Annual Sales per Paid Employee<br>(1,000 Rs.) | Annual Expenses per Paid Employee<br>(1,000 Rs.) | Annual                            | Annual Profit and Loss per Paid Employee<br>(1,000 Rs.) |
|---------------------------------------|------------------------------------------|-----------------------------------------------|--------------------------------------------------|-----------------------------------|---------------------------------------------------------|
|                                       |                                          |                                               |                                                  | Salaries and Wages<br>(1,000 Rs.) |                                                         |
| Total                                 | 978,633                                  | 1,678                                         | 1,240                                            | 265                               | 438                                                     |
| 1 person                              | 5,725                                    | 989                                           | 551                                              | 197                               | 438                                                     |
| 2                                     | 32,076                                   | 1,350                                         | 878                                              | 285                               | 472                                                     |
| 3                                     | 48,934                                   | 1,386                                         | 942                                              | 267                               | 444                                                     |
| 4                                     | 48,697                                   | 1,337                                         | 898                                              | 231                               | 438                                                     |
| 5                                     | 43,052                                   | 1,258                                         | 883                                              | 205                               | 375                                                     |
| 6                                     | 35,301                                   | 1,225                                         | 853                                              | 206                               | 371                                                     |
| 7                                     | 28,525                                   | 1,220                                         | 845                                              | 192                               | 375                                                     |
| 8                                     | 24,753                                   | 1,353                                         | 886                                              | 199                               | 468                                                     |
| 9                                     | 19,425                                   | 1,178                                         | 815                                              | 195                               | 363                                                     |
| 10-19                                 | 123,453                                  | 1,238                                         | 847                                              | 215                               | 391                                                     |
| 20-49                                 | 146,626                                  | 1,439                                         | 979                                              | 248                               | 460                                                     |
| 50-99                                 | 81,317                                   | 2,083                                         | 1,444                                            | 315                               | 639                                                     |
| 100-499                               | 184,109                                  | 2,309                                         | 1,867                                            | 310                               | 442                                                     |
| 500-999                               | 47,142                                   | 5,155                                         | 4,224                                            | 585                               | 930                                                     |
| 1,000 and over                        | 109,498                                  | 645                                           | 498                                              | 193                               | 147                                                     |
| 5 and over                            | 843,201                                  | 1,732                                         | 1,296                                            | 266                               | 436                                                     |
| 10 and over                           | 692,145                                  | 1,838                                         | 1,391                                            | 281                               | 447                                                     |
| 20 and over                           | 568,692                                  | 1,968                                         | 1,509                                            | 295                               | 459                                                     |
| 50 and over                           | 422,066                                  | 2,152                                         | 1,694                                            | 311                               | 458                                                     |
| 100 and over                          | 340,749                                  | 2,168                                         | 1,753                                            | 310                               | 415                                                     |
| 500 and over                          | 156,640                                  | 2,002                                         | 1,619                                            | 311                               | 383                                                     |
| 1-10                                  | 306,932                                  | 1,308                                         | 878                                              | 226                               | 429                                                     |
| 11-50                                 | 253,055                                  | 1,333                                         | 919                                              | 235                               | 414                                                     |
| 51-100                                | 81,669                                   | 2,181                                         | 1,538                                            | 323                               | 644                                                     |
| 101 and over                          | 336,977                                  | 2,153                                         | 1,740                                            | 309                               | 413                                                     |

**Table 6-4. Entities with Paid Employees and Male Owner only:**  
**Monthly Sales, Expenses, Salaries and Wages, and Profit and Loss**  
**by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Monthly Sales<br>(million Rs.) | Monthly Expenses<br>(million Rs.) | Monthly Salaries and Wages | Monthly Profit and Loss<br>(million Rs.) |
|---------------------------------------|--------------------------------|-----------------------------------|----------------------------|------------------------------------------|
|                                       |                                |                                   | (million Rs.)              |                                          |
| Total                                 | 136,865                        | 101,166                           | 21,596                     | 35,699                                   |
| 1 person                              | 472                            | 263                               | 94                         | 209                                      |
| 2                                     | 3,609                          | 2,347                             | 763                        | 1,261                                    |
| 3                                     | 5,652                          | 3,842                             | 1,088                      | 1,811                                    |
| 4                                     | 5,425                          | 3,646                             | 938                        | 1,779                                    |
| 5                                     | 4,512                          | 3,168                             | 735                        | 1,344                                    |
| 6                                     | 3,602                          | 2,510                             | 606                        | 1,092                                    |
| 7                                     | 2,900                          | 2,008                             | 457                        | 892                                      |
| 8                                     | 2,791                          | 1,827                             | 410                        | 965                                      |
| 9                                     | 1,906                          | 1,319                             | 315                        | 587                                      |
| 10-19                                 | 12,737                         | 8,710                             | 2,212                      | 4,027                                    |
| 20-49                                 | 17,581                         | 11,960                            | 3,033                      | 5,621                                    |
| 50-99                                 | 14,113                         | 9,785                             | 2,133                      | 4,327                                    |
| 100-499                               | 35,431                         | 28,645                            | 4,753                      | 6,787                                    |
| 500-999                               | 20,251                         | 16,595                            | 2,297                      | 3,655                                    |
| 1,000 and over                        | 5,883                          | 4,540                             | 1,764                      | 1,343                                    |
| 5 and over                            | 121,708                        | 91,068                            | 18,714                     | 30,639                                   |
| 10 and over                           | 105,996                        | 80,236                            | 16,192                     | 25,759                                   |
| 20 and over                           | 93,259                         | 71,526                            | 13,980                     | 21,733                                   |
| 50 and over                           | 75,677                         | 59,566                            | 10,947                     | 16,112                                   |
| 100 and over                          | 61,565                         | 49,780                            | 8,813                      | 11,784                                   |
| 500 and over                          | 26,134                         | 21,136                            | 4,060                      | 4,998                                    |
| 1-10                                  | 33,445                         | 22,469                            | 5,771                      | 10,976                                   |
| 11-50                                 | 28,110                         | 19,377                            | 4,957                      | 8,733                                    |
| 51-100                                | 14,845                         | 10,465                            | 2,200                      | 4,380                                    |
| 101 and over                          | 60,465                         | 48,855                            | 8,668                      | 11,610                                   |

**Table 7-1. Entities with Paid Employees and Female Owner only:**  
**Annual Sales, Expenses, Salaries and Wages, and Profit and Loss**  
**by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Annual Sales<br>(million Rs.) | Annual Expenses<br>(million Rs.) | Annual Salaries and Wages | Annual Profit and Loss<br>(million Rs.) |
|---------------------------------------|-------------------------------|----------------------------------|---------------------------|-----------------------------------------|
|                                       |                               |                                  | (million Rs.)             |                                         |
| Total                                 | 132,699                       | 96,043                           | 24,038                    | 36,656                                  |
| 1 person                              | 1,367                         | 860                              | 288                       | 508                                     |
| 2                                     | 8,300                         | 5,631                            | 1,774                     | 2,669                                   |
| 3                                     | 10,052                        | 6,992                            | 2,072                     | 3,060                                   |
| 4                                     | 8,232                         | 5,485                            | 1,526                     | 2,747                                   |
| 5                                     | 8,574                         | 5,169                            | 1,262                     | 3,405                                   |
| 6                                     | 4,820                         | 3,039                            | 851                       | 1,781                                   |
| 7                                     | 4,388                         | 2,548                            | 657                       | 1,840                                   |
| 8                                     | 3,758                         | 2,811                            | 635                       | 946                                     |
| 9                                     | 2,715                         | 1,753                            | 431                       | 962                                     |
| 10-19                                 | 11,911                        | 8,271                            | 2,420                     | 3,641                                   |
| 20-49                                 | 18,210                        | 11,473                           | 3,547                     | 6,737                                   |
| 50-99                                 | 5,962                         | 4,542                            | 1,650                     | 1,420                                   |
| 100-499                               | 21,930                        | 16,390                           | 3,794                     | 5,540                                   |
| 500-999                               | 21,209                        | 20,036                           | 2,518                     | 1,173                                   |
| 1,000 and over                        | 1,269                         | 1,042                            | 612                       | 227                                     |
| 5 and over                            | 104,747                       | 77,075                           | 18,377                    | 27,672                                  |
| 10 and over                           | 80,492                        | 61,754                           | 14,541                    | 18,738                                  |
| 20 and over                           | 68,580                        | 53,483                           | 12,121                    | 15,097                                  |
| 50 and over                           | 50,370                        | 42,010                           | 8,574                     | 8,360                                   |
| 100 and over                          | 44,408                        | 37,468                           | 6,924                     | 6,940                                   |
| 500 and over                          | 22,478                        | 21,078                           | 3,130                     | 1,400                                   |
| 1-10                                  | 55,119                        | 36,404                           | 10,003                    | 18,715                                  |
| 11-50                                 | 27,490                        | 17,773                           | 5,492                     | 9,717                                   |
| 51-100                                | 5,770                         | 4,485                            | 1,649                     | 1,285                                   |
| 101 and over                          | 44,319                        | 37,381                           | 6,893                     | 6,938                                   |

1) In case of an entity with a branch or branches,  
its number of persons engaged includes regular employees only.

**Table 7-2. Entities with Paid Employees and Female Owner only: Number of Entities,  
Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Entity  
with Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Number of<br>Entities | Annual<br>Sales<br>per Entity | Annual<br>Expenses<br>per Entity | Annual<br>Salaries and<br>Wages | Annual<br>Profit and Loss<br>per Entity |
|------------------------------------------|-----------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------------------------|
|                                          | (entities)            | (1,000 Rs.)                   | (1,000 Rs.)                      | (1,000 Rs.)                     | (1,000 Rs.)                             |
| Total                                    | 25,519                | 5,200                         | 3,764                            | 942                             | 1,436                                   |
| 1 person                                 | 2,178                 | 628                           | 395                              | 132                             | 233                                     |
| 2                                        | 7,453                 | 1,114                         | 756                              | 238                             | 358                                     |
| 3                                        | 5,547                 | 1,812                         | 1,261                            | 373                             | 552                                     |
| 4                                        | 3,441                 | 2,392                         | 1,594                            | 444                             | 798                                     |
| 5                                        | 1,900                 | 4,513                         | 2,721                            | 664                             | 1,792                                   |
| 6                                        | 1,154                 | 4,177                         | 2,633                            | 737                             | 1,544                                   |
| 7                                        | 807                   | 5,437                         | 3,158                            | 814                             | 2,279                                   |
| 8                                        | 605                   | 6,211                         | 4,647                            | 1,050                           | 1,564                                   |
| 9                                        | 354                   | 7,669                         | 4,951                            | 1,216                           | 2,718                                   |
| 10-19                                    | 1,293                 | 9,212                         | 6,397                            | 1,872                           | 2,816                                   |
| 20-49                                    | 616                   | 29,562                        | 18,626                           | 5,758                           | 10,936                                  |
| 50-99                                    | 103                   | 57,883                        | 44,099                           | 16,021                          | 13,784                                  |
| 100-499                                  | 59                    | 371,696                       | 277,792                          | 64,306                          | 93,904                                  |
| 500-999                                  | 7                     | 3,029,919                     | 2,862,287                        | 359,683                         | 167,632                                 |
| 1,000 and over                           | 2                     | 634,313                       | 520,948                          | 306,002                         | 113,365                                 |
| 5 and over                               | 6,900                 | 15,181                        | 11,170                           | 2,663                           | 4,010                                   |
| 10 and over                              | 2,080                 | 38,698                        | 29,689                           | 6,991                           | 9,009                                   |
| 20 and over                              | 787                   | 87,141                        | 67,958                           | 15,401                          | 19,183                                  |
| 50 and over                              | 171                   | 294,562                       | 245,671                          | 50,140                          | 48,890                                  |
| 100 and over                             | 68                    | 653,060                       | 550,994                          | 101,821                         | 102,066                                 |
| 500 and over                             | 9                     | 2,497,562                     | 2,341,990                        | 347,754                         | 155,573                                 |
| 1-10                                     | 23,768                | 2,319                         | 1,532                            | 421                             | 787                                     |
| 11-50                                    | 1,586                 | 17,333                        | 11,206                           | 3,463                           | 6,127                                   |
| 51-100                                   | 100                   | 57,700                        | 44,850                           | 16,488                          | 12,850                                  |
| 101 and over                             | 65                    | 681,835                       | 575,089                          | 106,050                         | 106,746                                 |

**Table 7-3. Entities with Paid Employees and Female Owner only: Number of Paid Employees, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Paid Employees 4)<br>(persons) | Annual Sales per Paid Employee<br>(1,000 Rs.) | Annual Expenses per Paid Employee<br>(1,000 Rs.) | Annual                            | Annual Profit and Loss per Paid Employee<br>(1,000 Rs.) |
|---------------------------------------|------------------------------------------|-----------------------------------------------|--------------------------------------------------|-----------------------------------|---------------------------------------------------------|
|                                       |                                          |                                               |                                                  | Salaries and Wages<br>(1,000 Rs.) |                                                         |
| Total                                 | 106,170                                  | 1,250                                         | 905                                              | 226                               | 345                                                     |
| 1 person                              | 2,178                                    | 628                                           | 395                                              | 132                               | 233                                                     |
| 2                                     | 7,798                                    | 1,064                                         | 722                                              | 228                               | 342                                                     |
| 3                                     | 8,667                                    | 1,160                                         | 807                                              | 239                               | 353                                                     |
| 4                                     | 8,011                                    | 1,028                                         | 685                                              | 191                               | 343                                                     |
| 5                                     | 6,199                                    | 1,383                                         | 834                                              | 204                               | 549                                                     |
| 6                                     | 4,991                                    | 966                                           | 609                                              | 170                               | 357                                                     |
| 7                                     | 4,232                                    | 1,037                                         | 602                                              | 155                               | 435                                                     |
| 8                                     | 3,659                                    | 1,027                                         | 768                                              | 174                               | 259                                                     |
| 9                                     | 2,637                                    | 1,030                                         | 665                                              | 163                               | 365                                                     |
| 10-19                                 | 14,862                                   | 801                                           | 556                                              | 163                               | 245                                                     |
| 20-49                                 | 17,314                                   | 1,052                                         | 663                                              | 205                               | 389                                                     |
| 50-99                                 | 6,631                                    | 899                                           | 685                                              | 249                               | 214                                                     |
| 100-499                               | 10,718                                   | 2,046                                         | 1,529                                            | 354                               | 517                                                     |
| 500-999                               | 4,954                                    | 4,281                                         | 4,044                                            | 508                               | 237                                                     |
| 1,000 and over                        | 3,319                                    | 382                                           | 314                                              | 184                               | 68                                                      |
| 5 and over                            | 79,516                                   | 1,317                                         | 969                                              | 231                               | 348                                                     |
| 10 and over                           | 57,798                                   | 1,393                                         | 1,068                                            | 252                               | 324                                                     |
| 20 and over                           | 42,936                                   | 1,597                                         | 1,246                                            | 282                               | 352                                                     |
| 50 and over                           | 25,622                                   | 1,966                                         | 1,640                                            | 335                               | 326                                                     |
| 100 and over                          | 18,991                                   | 2,338                                         | 1,973                                            | 365                               | 365                                                     |
| 500 and over                          | 8,273                                    | 2,717                                         | 2,548                                            | 378                               | 169                                                     |
| 1-10                                  | 51,154                                   | 1,078                                         | 712                                              | 196                               | 366                                                     |
| 11-50                                 | 29,692                                   | 926                                           | 599                                              | 185                               | 327                                                     |
| 51-100                                | 6,630                                    | 870                                           | 676                                              | 249                               | 194                                                     |
| 101 and over                          | 18,694                                   | 2,371                                         | 2,000                                            | 369                               | 371                                                     |

**Table 7-4. Entities with Paid Employees and Female Owner only:**  
**Monthly Sales, Expenses, Salaries and Wages, and Profit and Loss**  
**by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Monthly Sales<br>(million Rs.) | Monthly Expenses<br>(million Rs.) | Monthly Salaries and Wages | Monthly Profit and Loss<br>(million Rs.) |
|---------------------------------------|--------------------------------|-----------------------------------|----------------------------|------------------------------------------|
|                                       |                                |                                   | (million Rs.)              |                                          |
| Total                                 | 11,058                         | 8,004                             | 2,003                      | 3,055                                    |
| 1 person                              | 114                            | 72                                | 24                         | 42                                       |
| 2                                     | 692                            | 469                               | 148                        | 222                                      |
| 3                                     | 838                            | 583                               | 173                        | 255                                      |
| 4                                     | 686                            | 457                               | 127                        | 229                                      |
| 5                                     | 715                            | 431                               | 105                        | 284                                      |
| 6                                     | 402                            | 253                               | 71                         | 148                                      |
| 7                                     | 366                            | 212                               | 55                         | 153                                      |
| 8                                     | 313                            | 234                               | 53                         | 79                                       |
| 9                                     | 226                            | 146                               | 36                         | 80                                       |
| 10-19                                 | 993                            | 689                               | 202                        | 303                                      |
| 20-49                                 | 1,518                          | 956                               | 296                        | 561                                      |
| 50-99                                 | 497                            | 379                               | 138                        | 118                                      |
| 100-499                               | 1,828                          | 1,366                             | 316                        | 462                                      |
| 500-999                               | 1,767                          | 1,670                             | 210                        | 98                                       |
| 1,000 and over                        | 106                            | 87                                | 51                         | 19                                       |
| 5 and over                            | 8,729                          | 6,423                             | 1,531                      | 2,306                                    |
| 10 and over                           | 6,708                          | 5,146                             | 1,212                      | 1,561                                    |
| 20 and over                           | 5,715                          | 4,457                             | 1,010                      | 1,258                                    |
| 50 and over                           | 4,198                          | 3,501                             | 715                        | 697                                      |
| 100 and over                          | 3,701                          | 3,122                             | 577                        | 578                                      |
| 500 and over                          | 1,873                          | 1,756                             | 261                        | 117                                      |
| 1-10                                  | 4,593                          | 3,034                             | 834                        | 1,560                                    |
| 11-50                                 | 2,291                          | 1,481                             | 458                        | 810                                      |
| 51-100                                | 481                            | 374                               | 137                        | 107                                      |
| 101 and over                          | 3,693                          | 3,115                             | 574                        | 578                                      |

**Table 8-1. Entities with Paid Employees and Manager aged 15 to 39 only:  
Annual Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Annual<br>Sales<br><br>(million Rs.) | Annual<br>Expenses<br><br>(million Rs.) | Annual                                  | Annual<br>Profit and Loss<br><br>(million Rs.) |
|------------------------------------------|--------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------------------|
|                                          |                                      |                                         | Salaries and Wages<br><br>(million Rs.) |                                                |
| Total                                    | 756,850                              | 508,268                                 | 129,611                                 | 248,582                                        |
| 1 person                                 | 5,954                                | 3,785                                   | 1,423                                   | 2,169                                          |
| 2                                        | 34,899                               | 22,446                                  | 7,372                                   | 12,453                                         |
| 3                                        | 49,853                               | 32,940                                  | 9,725                                   | 16,914                                         |
| 4                                        | 44,503                               | 29,595                                  | 8,109                                   | 14,908                                         |
| 5                                        | 38,013                               | 25,103                                  | 6,542                                   | 12,910                                         |
| 6                                        | 29,177                               | 19,617                                  | 5,559                                   | 9,560                                          |
| 7                                        | 24,204                               | 15,360                                  | 3,991                                   | 8,843                                          |
| 8                                        | 20,570                               | 14,006                                  | 3,446                                   | 6,564                                          |
| 9                                        | 15,108                               | 10,153                                  | 2,856                                   | 4,956                                          |
| 10-19                                    | 108,013                              | 66,666                                  | 19,404                                  | 41,347                                         |
| 20-49                                    | 101,730                              | 69,955                                  | 20,471                                  | 31,775                                         |
| 50-99                                    | 98,422                               | 66,991                                  | 11,797                                  | 31,432                                         |
| 100-499                                  | 118,627                              | 82,709                                  | 16,567                                  | 35,918                                         |
| 500-999                                  | 45,264                               | 32,742                                  | 6,185                                   | 12,522                                         |
| 1,000 and over                           | 22,513                               | 16,201                                  | 6,164                                   | 6,312                                          |
| 5 and over                               | 621,641                              | 419,503                                 | 102,982                                 | 202,138                                        |
| 10 and over                              | 494,569                              | 335,264                                 | 80,588                                  | 159,305                                        |
| 20 and over                              | 386,556                              | 268,598                                 | 61,184                                  | 117,958                                        |
| 50 and over                              | 284,826                              | 198,643                                 | 40,713                                  | 86,183                                         |
| 100 and over                             | 186,404                              | 131,652                                 | 28,916                                  | 54,752                                         |
| 500 and over                             | 67,777                               | 48,943                                  | 12,349                                  | 18,834                                         |
| 1-10                                     | 283,702                              | 184,532                                 | 52,494                                  | 99,170                                         |
| 11-50                                    | 190,074                              | 126,043                                 | 36,769                                  | 64,032                                         |
| 51-100                                   | 106,226                              | 73,777                                  | 12,691                                  | 32,449                                         |
| 101 and over                             | 176,847                              | 123,915                                 | 27,658                                  | 52,932                                         |

1) In case of an entity with a branch or branches,  
its number of persons engaged includes regular employees only.

**Table 8-2. Entities with Paid Employees and Manager aged 15 to 39 only: Number of Entities, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Entity with Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Entities | Annual Sales per Entity | Annual Expenses per Entity | Annual Salaries and Wages | Annual Profit and Loss per Entity |
|---------------------------------------|--------------------|-------------------------|----------------------------|---------------------------|-----------------------------------|
|                                       | (entities)         | (1,000 Rs.)             | (1,000 Rs.)                | (1,000 Rs.)               | (1,000 Rs.)                       |
| Total                                 | 111,924            | 6,762                   | 4,541                      | 1,158                     | 2,221                             |
| 1 person                              | 8,383              | 710                     | 451                        | 170                       | 259                               |
| 2                                     | 25,636             | 1,361                   | 876                        | 288                       | 486                               |
| 3                                     | 23,351             | 2,135                   | 1,411                      | 416                       | 724                               |
| 4                                     | 15,348             | 2,900                   | 1,928                      | 528                       | 971                               |
| 5                                     | 9,808              | 3,876                   | 2,559                      | 667                       | 1,316                             |
| 6                                     | 6,297              | 4,633                   | 3,115                      | 883                       | 1,518                             |
| 7                                     | 4,215              | 5,742                   | 3,644                      | 947                       | 2,098                             |
| 8                                     | 3,122              | 6,589                   | 4,486                      | 1,104                     | 2,102                             |
| 9                                     | 2,250              | 6,715                   | 4,512                      | 1,269                     | 2,202                             |
| 10-19                                 | 9,101              | 11,868                  | 7,325                      | 2,132                     | 4,543                             |
| 20-49                                 | 3,381              | 30,089                  | 20,691                     | 6,055                     | 9,398                             |
| 50-99                                 | 594                | 165,694                 | 112,779                    | 19,861                    | 52,915                            |
| 100-499                               | 391                | 303,393                 | 211,532                    | 42,371                    | 91,861                            |
| 500-999                               | 30                 | 1,508,796               | 1,091,412                  | 206,159                   | 417,384                           |
| 1,000 and over                        | 17                 | 1,324,314               | 953,002                    | 362,576                   | 371,312                           |
| 5 and over                            | 39,206             | 15,856                  | 10,700                     | 2,627                     | 5,156                             |
| 10 and over                           | 13,514             | 36,597                  | 24,809                     | 5,963                     | 11,788                            |
| 20 and over                           | 4,413              | 87,595                  | 60,865                     | 13,865                    | 26,730                            |
| 50 and over                           | 1,032              | 275,994                 | 192,484                    | 39,451                    | 83,511                            |
| 100 and over                          | 438                | 425,580                 | 300,576                    | 66,017                    | 125,003                           |
| 500 and over                          | 47                 | 1,442,068               | 1,041,348                  | 262,735                   | 400,720                           |
| 1-10                                  | 100,498            | 2,823                   | 1,836                      | 522                       | 987                               |
| 11-50                                 | 10,422             | 18,238                  | 12,094                     | 3,528                     | 6,144                             |
| 51-100                                | 582                | 182,519                 | 126,765                    | 21,806                    | 55,754                            |
| 101 and over                          | 422                | 419,069                 | 293,638                    | 65,540                    | 125,430                           |

**Table 8-3. Entities with Paid Employees and Manager aged 15 to 39 only: Number of Paid Employees, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Paid Employees 4)<br>(persons) | Annual Sales per Paid Employee<br>(1,000 Rs.) | Annual Expenses per Paid Employee<br>(1,000 Rs.) | Annual                            | Annual Profit and Loss per Paid Employee<br>(1,000 Rs.) |
|---------------------------------------|------------------------------------------|-----------------------------------------------|--------------------------------------------------|-----------------------------------|---------------------------------------------------------|
|                                       |                                          |                                               |                                                  | Salaries and Wages<br>(1,000 Rs.) |                                                         |
| Total                                 | 632,171                                  | 1,197                                         | 804                                              | 205                               | 393                                                     |
| 1 person                              | 8,383                                    | 710                                           | 451                                              | 170                               | 259                                                     |
| 2                                     | 28,676                                   | 1,217                                         | 783                                              | 257                               | 434                                                     |
| 3                                     | 41,475                                   | 1,202                                         | 794                                              | 234                               | 408                                                     |
| 4                                     | 40,859                                   | 1,089                                         | 724                                              | 198                               | 365                                                     |
| 5                                     | 36,359                                   | 1,045                                         | 690                                              | 180                               | 355                                                     |
| 6                                     | 29,987                                   | 973                                           | 654                                              | 185                               | 319                                                     |
| 7                                     | 24,277                                   | 997                                           | 633                                              | 164                               | 364                                                     |
| 8                                     | 20,814                                   | 988                                           | 673                                              | 166                               | 315                                                     |
| 9                                     | 17,866                                   | 846                                           | 568                                              | 160                               | 277                                                     |
| 10-19                                 | 109,367                                  | 988                                           | 610                                              | 177                               | 378                                                     |
| 20-49                                 | 92,818                                   | 1,096                                         | 754                                              | 221                               | 342                                                     |
| 50-99                                 | 38,806                                   | 2,536                                         | 1,726                                            | 304                               | 810                                                     |
| 100-499                               | 74,636                                   | 1,589                                         | 1,108                                            | 222                               | 481                                                     |
| 500-999                               | 19,135                                   | 2,366                                         | 1,711                                            | 323                               | 654                                                     |
| 1,000 and over                        | 48,713                                   | 462                                           | 333                                              | 127                               | 130                                                     |
| 5 and over                            | 512,778                                  | 1,212                                         | 818                                              | 201                               | 394                                                     |
| 10 and over                           | 383,475                                  | 1,290                                         | 874                                              | 210                               | 415                                                     |
| 20 and over                           | 274,108                                  | 1,410                                         | 980                                              | 223                               | 430                                                     |
| 50 and over                           | 181,290                                  | 1,571                                         | 1,096                                            | 225                               | 475                                                     |
| 100 and over                          | 142,484                                  | 1,308                                         | 924                                              | 203                               | 384                                                     |
| 500 and over                          | 67,848                                   | 999                                           | 721                                              | 182                               | 278                                                     |
| 1-10                                  | 267,322                                  | 1,061                                         | 690                                              | 196                               | 371                                                     |
| 11-50                                 | 184,937                                  | 1,028                                         | 682                                              | 199                               | 346                                                     |
| 51-100                                | 39,019                                   | 2,722                                         | 1,891                                            | 325                               | 832                                                     |
| 101 and over                          | 140,893                                  | 1,255                                         | 880                                              | 196                               | 376                                                     |

**Table 8-4. Entities with Paid Employees and Manager aged 15 to 39 only:**  
**Monthly Sales, Expenses, Salaries and Wages, and Profit and Loss**  
**by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Monthly Sales<br>(million Rs.) | Monthly Expenses<br>(million Rs.) | Monthly Salaries and Wages | Monthly Profit and Loss<br>(million Rs.) |
|---------------------------------------|--------------------------------|-----------------------------------|----------------------------|------------------------------------------|
|                                       |                                |                                   | (million Rs.)              |                                          |
| Total                                 | 63,071                         | 42,356                            | 10,801                     | 20,715                                   |
| 1 person                              | 496                            | 315                               | 119                        | 181                                      |
| 2                                     | 2,908                          | 1,870                             | 614                        | 1,038                                    |
| 3                                     | 4,154                          | 2,745                             | 810                        | 1,409                                    |
| 4                                     | 3,709                          | 2,466                             | 676                        | 1,242                                    |
| 5                                     | 3,168                          | 2,092                             | 545                        | 1,076                                    |
| 6                                     | 2,431                          | 1,635                             | 463                        | 797                                      |
| 7                                     | 2,017                          | 1,280                             | 333                        | 737                                      |
| 8                                     | 1,714                          | 1,167                             | 287                        | 547                                      |
| 9                                     | 1,259                          | 846                               | 238                        | 413                                      |
| 10-19                                 | 9,001                          | 5,555                             | 1,617                      | 3,446                                    |
| 20-49                                 | 8,477                          | 5,830                             | 1,706                      | 2,648                                    |
| 50-99                                 | 8,202                          | 5,583                             | 983                        | 2,619                                    |
| 100-499                               | 9,886                          | 6,892                             | 1,381                      | 2,993                                    |
| 500-999                               | 3,772                          | 2,729                             | 515                        | 1,043                                    |
| 1,000 and over                        | 1,876                          | 1,350                             | 514                        | 526                                      |
| 5 and over                            | 51,803                         | 34,959                            | 8,582                      | 16,845                                   |
| 10 and over                           | 41,214                         | 27,939                            | 6,716                      | 13,275                                   |
| 20 and over                           | 32,213                         | 22,383                            | 5,099                      | 9,830                                    |
| 50 and over                           | 23,736                         | 16,554                            | 3,393                      | 7,182                                    |
| 100 and over                          | 15,534                         | 10,971                            | 2,410                      | 4,563                                    |
| 500 and over                          | 5,648                          | 4,079                             | 1,029                      | 1,569                                    |
| 1-10                                  | 23,642                         | 15,378                            | 4,374                      | 8,264                                    |
| 11-50                                 | 15,840                         | 10,504                            | 3,064                      | 5,336                                    |
| 51-100                                | 8,852                          | 6,148                             | 1,058                      | 2,704                                    |
| 101 and over                          | 14,737                         | 10,326                            | 2,305                      | 4,411                                    |

**Table 9-1. Entities with Paid Employees and Owner aged 15 to 39 only:  
Annual Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Annual<br>Sales<br><br>(million Rs.) | Annual<br>Expenses<br><br>(million Rs.) | Annual                                  | Annual<br>Profit and Loss<br><br>(million Rs.) |
|------------------------------------------|--------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------------------|
|                                          |                                      |                                         | Salaries and Wages<br><br>(million Rs.) |                                                |
| Total                                    | 483,348                              | 324,493                                 | 82,595                                  | 158,855                                        |
| 1 person                                 | 3,676                                | 2,155                                   | 757                                     | 1,521                                          |
| 2                                        | 29,219                               | 19,214                                  | 6,205                                   | 10,005                                         |
| 3                                        | 41,526                               | 28,093                                  | 8,272                                   | 13,434                                         |
| 4                                        | 35,458                               | 24,057                                  | 6,490                                   | 11,401                                         |
| 5                                        | 29,593                               | 19,712                                  | 4,903                                   | 9,882                                          |
| 6                                        | 22,579                               | 15,581                                  | 3,928                                   | 6,998                                          |
| 7                                        | 16,662                               | 10,852                                  | 2,769                                   | 5,810                                          |
| 8                                        | 13,829                               | 9,890                                   | 2,394                                   | 3,939                                          |
| 9                                        | 10,762                               | 7,300                                   | 1,846                                   | 3,463                                          |
| 10-19                                    | 63,614                               | 41,136                                  | 11,316                                  | 22,478                                         |
| 20-49                                    | 57,339                               | 38,946                                  | 11,570                                  | 18,393                                         |
| 50-99                                    | 39,677                               | 23,862                                  | 6,391                                   | 15,815                                         |
| 100-499                                  | 83,413                               | 53,838                                  | 9,921                                   | 29,574                                         |
| 500-999                                  | 27,122                               | 22,917                                  | 3,185                                   | 4,205                                          |
| 1,000 and over                           | 8,878                                | 6,941                                   | 2,649                                   | 1,937                                          |
| 5 and over                               | 373,469                              | 250,975                                 | 60,872                                  | 122,494                                        |
| 10 and over                              | 280,043                              | 187,641                                 | 45,033                                  | 92,402                                         |
| 20 and over                              | 216,429                              | 146,504                                 | 33,716                                  | 69,925                                         |
| 50 and over                              | 159,090                              | 107,558                                 | 22,146                                  | 51,531                                         |
| 100 and over                             | 119,412                              | 83,696                                  | 15,755                                  | 35,717                                         |
| 500 and over                             | 36,000                               | 29,858                                  | 5,834                                   | 6,142                                          |
| 1-10                                     | 218,979                              | 144,720                                 | 39,774                                  | 74,259                                         |
| 11-50                                    | 105,971                              | 72,665                                  | 20,831                                  | 33,306                                         |
| 51-100                                   | 48,561                               | 31,113                                  | 7,383                                   | 17,448                                         |
| 101 and over                             | 109,837                              | 75,996                                  | 14,608                                  | 33,842                                         |

1) In case of an entity with a branch or branches,  
its number of persons engaged includes regular employees only.

**Table 9-2. Entities with Paid Employees and Owner aged 15 to 39 only: Number of Entities, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Entity with Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Entities | Annual Sales per Entity | Annual Expenses per Entity | Annual Salaries and Wages | Annual Profit and Loss per Entity |
|---------------------------------------|--------------------|-------------------------|----------------------------|---------------------------|-----------------------------------|
|                                       | (entities)         | (1,000 Rs.)             | (1,000 Rs.)                | (1,000 Rs.)               | (1,000 Rs.)                       |
| Total                                 | 85,549             | 5,650                   | 3,793                      | 965                       | 1,857                             |
| 1 person                              | 4,174              | 881                     | 516                        | 181                       | 365                               |
| 2                                     | 21,962             | 1,330                   | 875                        | 283                       | 456                               |
| 3                                     | 19,952             | 2,081                   | 1,408                      | 415                       | 673                               |
| 4                                     | 12,582             | 2,818                   | 1,912                      | 516                       | 906                               |
| 5                                     | 7,595              | 3,896                   | 2,595                      | 646                       | 1,301                             |
| 6                                     | 4,663              | 4,842                   | 3,341                      | 842                       | 1,501                             |
| 7                                     | 3,039              | 5,483                   | 3,571                      | 911                       | 1,912                             |
| 8                                     | 2,239              | 6,176                   | 4,417                      | 1,069                     | 1,759                             |
| 9                                     | 1,423              | 7,563                   | 5,130                      | 1,297                     | 2,433                             |
| 10-19                                 | 5,388              | 11,807                  | 7,635                      | 2,100                     | 4,172                             |
| 20-49                                 | 1,929              | 29,725                  | 20,190                     | 5,998                     | 9,535                             |
| 50-99                                 | 338                | 117,388                 | 70,599                     | 18,909                    | 46,789                            |
| 100-499                               | 246                | 339,075                 | 218,854                    | 40,328                    | 120,221                           |
| 500-999                               | 14                 | 1,937,279               | 1,636,929                  | 227,508                   | 300,350                           |
| 1,000 and over                        | 5                  | 1,775,613               | 1,388,181                  | 529,865                   | 387,432                           |
| 5 and over                            | 26,879             | 13,894                  | 9,337                      | 2,265                     | 4,557                             |
| 10 and over                           | 7,920              | 35,359                  | 23,692                     | 5,686                     | 11,667                            |
| 20 and over                           | 2,532              | 85,477                  | 57,861                     | 13,316                    | 27,616                            |
| 50 and over                           | 603                | 263,830                 | 178,372                    | 36,727                    | 85,458                            |
| 100 and over                          | 265                | 450,613                 | 315,834                    | 59,454                    | 134,779                           |
| 500 and over                          | 19                 | 1,894,735               | 1,571,469                  | 307,076                   | 323,267                           |
| 1-10                                  | 78,981             | 2,773                   | 1,832                      | 504                       | 940                               |
| 11-50                                 | 5,980              | 17,721                  | 12,151                     | 3,483                     | 5,570                             |
| 51-100                                | 336                | 144,527                 | 92,598                     | 21,973                    | 51,928                            |
| 101 and over                          | 252                | 435,861                 | 301,570                    | 57,966                    | 134,292                           |

**Table 9-3. Entities with Paid Employees and Owner aged 15 to 39 only: Number of Paid Employees, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Paid Employees 4)<br>(persons) | Annual Sales per Paid Employee<br>(1,000 Rs.) | Annual Expenses per Paid Employee<br>(1,000 Rs.) | Annual                            | Annual Profit and Loss per Paid Employee<br>(1,000 Rs.) |
|---------------------------------------|------------------------------------------|-----------------------------------------------|--------------------------------------------------|-----------------------------------|---------------------------------------------------------|
|                                       |                                          |                                               |                                                  | Salaries and Wages<br>(1,000 Rs.) |                                                         |
| Total                                 | 382,837                                  | 1,263                                         | 848                                              | 216                               | 415                                                     |
| 1 person                              | 4,174                                    | 881                                           | 516                                              | 181                               | 365                                                     |
| 2                                     | 22,902                                   | 1,276                                         | 839                                              | 271                               | 437                                                     |
| 3                                     | 32,884                                   | 1,263                                         | 854                                              | 252                               | 409                                                     |
| 4                                     | 31,234                                   | 1,135                                         | 770                                              | 208                               | 365                                                     |
| 5                                     | 26,131                                   | 1,133                                         | 754                                              | 188                               | 378                                                     |
| 6                                     | 20,900                                   | 1,080                                         | 745                                              | 188                               | 335                                                     |
| 7                                     | 16,593                                   | 1,004                                         | 654                                              | 167                               | 350                                                     |
| 8                                     | 14,189                                   | 975                                           | 697                                              | 169                               | 278                                                     |
| 9                                     | 10,804                                   | 996                                           | 676                                              | 171                               | 320                                                     |
| 10-19                                 | 61,915                                   | 1,027                                         | 664                                              | 183                               | 363                                                     |
| 20-49                                 | 52,892                                   | 1,084                                         | 736                                              | 219                               | 348                                                     |
| 50-99                                 | 22,334                                   | 1,777                                         | 1,068                                            | 286                               | 708                                                     |
| 100-499                               | 45,809                                   | 1,821                                         | 1,175                                            | 217                               | 646                                                     |
| 500-999                               | 8,121                                    | 3,340                                         | 2,822                                            | 392                               | 518                                                     |
| 1,000 and over                        | 11,955                                   | 743                                           | 581                                              | 222                               | 162                                                     |
| 5 and over                            | 291,643                                  | 1,281                                         | 861                                              | 209                               | 420                                                     |
| 10 and over                           | 203,026                                  | 1,379                                         | 924                                              | 222                               | 455                                                     |
| 20 and over                           | 141,111                                  | 1,534                                         | 1,038                                            | 239                               | 496                                                     |
| 50 and over                           | 88,219                                   | 1,803                                         | 1,219                                            | 251                               | 584                                                     |
| 100 and over                          | 65,885                                   | 1,812                                         | 1,270                                            | 239                               | 542                                                     |
| 500 and over                          | 20,076                                   | 1,793                                         | 1,487                                            | 291                               | 306                                                     |
| 1-10                                  | 191,457                                  | 1,144                                         | 756                                              | 208                               | 388                                                     |
| 11-50                                 | 103,895                                  | 1,020                                         | 699                                              | 200                               | 321                                                     |
| 51-100                                | 22,892                                   | 2,121                                         | 1,359                                            | 323                               | 762                                                     |
| 101 and over                          | 64,593                                   | 1,700                                         | 1,177                                            | 226                               | 524                                                     |

**Table 9-4. Entities with Paid Employees and Owner aged 15 to 39 only:**  
**Monthly Sales, Expenses, Salaries and Wages, and Profit and Loss**  
**by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Monthly Sales | Monthly Expenses | Monthly Salaries and Wages | Monthly Profit and Loss |
|---------------------------------------|---------------|------------------|----------------------------|-------------------------|
|                                       | (million Rs.) | (million Rs.)    | (million Rs.)              | (million Rs.)           |
| Total                                 | 40,279        | 27,041           | 6,883                      | 13,238                  |
| 1 person                              | 306           | 180              | 63                         | 127                     |
| 2                                     | 2,435         | 1,601            | 517                        | 834                     |
| 3                                     | 3,461         | 2,341            | 689                        | 1,119                   |
| 4                                     | 2,955         | 2,005            | 541                        | 950                     |
| 5                                     | 2,466         | 1,643            | 409                        | 823                     |
| 6                                     | 1,882         | 1,298            | 327                        | 583                     |
| 7                                     | 1,388         | 904              | 231                        | 484                     |
| 8                                     | 1,152         | 824              | 199                        | 328                     |
| 9                                     | 897           | 608              | 154                        | 289                     |
| 10-19                                 | 5,301         | 3,428            | 943                        | 1,873                   |
| 20-49                                 | 4,778         | 3,245            | 964                        | 1,533                   |
| 50-99                                 | 3,306         | 1,989            | 533                        | 1,318                   |
| 100-499                               | 6,951         | 4,487            | 827                        | 2,465                   |
| 500-999                               | 2,260         | 1,910            | 265                        | 350                     |
| 1,000 and over                        | 740           | 578              | 221                        | 161                     |
| 5 and over                            | 31,122        | 20,915           | 5,073                      | 10,208                  |
| 10 and over                           | 23,337        | 15,637           | 3,753                      | 7,700                   |
| 20 and over                           | 18,036        | 12,209           | 2,810                      | 5,827                   |
| 50 and over                           | 13,257        | 8,963            | 1,846                      | 4,294                   |
| 100 and over                          | 9,951         | 6,975            | 1,313                      | 2,976                   |
| 500 and over                          | 3,000         | 2,488            | 486                        | 512                     |
| 1-10                                  | 18,248        | 12,060           | 3,314                      | 6,188                   |
| 11-50                                 | 8,831         | 6,055            | 1,736                      | 2,776                   |
| 51-100                                | 4,047         | 2,593            | 615                        | 1,454                   |
| 101 and over                          | 9,153         | 6,333            | 1,217                      | 2,820                   |

**Table 10-1. Individual Proprietors (Registered) with Paid Employees only:  
Annual Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Annual<br>Sales | Annual<br>Expenses | Annual<br>Salaries and Wages | Annual<br>Profit and Loss |
|------------------------------------------|-----------------|--------------------|------------------------------|---------------------------|
|                                          | (million Rs.)   | (million Rs.)      | (million Rs.)                | (million Rs.)             |
| Total                                    | 579,628         | 401,207            | 99,443                       | 178,421                   |
| 1 person                                 | 3,781           | 2,087              | 721                          | 1,694                     |
| 2                                        | 38,691          | 24,857             | 8,046                        | 13,834                    |
| 3                                        | 63,179          | 42,589             | 11,984                       | 20,589                    |
| 4                                        | 57,867          | 37,938             | 9,720                        | 19,930                    |
| 5                                        | 47,632          | 32,516             | 7,516                        | 15,116                    |
| 6                                        | 36,517          | 25,038             | 6,003                        | 11,478                    |
| 7                                        | 27,955          | 18,682             | 4,257                        | 9,272                     |
| 8                                        | 24,468          | 16,158             | 3,584                        | 8,310                     |
| 9                                        | 17,243          | 11,769             | 2,578                        | 5,474                     |
| 10-19                                    | 87,220          | 58,806             | 15,190                       | 28,414                    |
| 20-49                                    | 65,893          | 43,091             | 11,652                       | 22,802                    |
| 50-99                                    | 26,762          | 21,038             | 4,825                        | 5,724                     |
| 100-499                                  | 68,227          | 55,240             | 11,316                       | 12,987                    |
| 500-999                                  | 14,193          | 11,397             | 2,051                        | 2,796                     |
| 1,000 and over                           | 0               | 0                  | 0                            | 0                         |
| 5 and over                               | 416,110         | 293,736            | 68,972                       | 122,373                   |
| 10 and over                              | 262,296         | 189,573            | 45,034                       | 72,722                    |
| 20 and over                              | 175,075         | 130,767            | 29,844                       | 44,308                    |
| 50 and over                              | 109,182         | 87,676             | 18,192                       | 21,506                    |
| 100 and over                             | 82,421          | 66,638             | 13,367                       | 15,783                    |
| 500 and over                             | 14,193          | 11,397             | 2,051                        | 2,796                     |
| 1-10                                     | 335,388         | 224,157            | 57,064                       | 111,231                   |
| 11-50                                    | 136,358         | 90,231             | 24,454                       | 46,127                    |
| 51-100                                   | 28,163          | 22,080             | 4,855                        | 6,083                     |
| 101 and over                             | 79,719          | 64,739             | 13,070                       | 14,980                    |

1) In case of an entity with a branch or branches,  
its number of persons engaged includes regular employees only.

**Table 10-2. Individual Proprietors (Registered) with Paid Employees only: Number of Entities, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Entity with Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Entities | Annual Sales per Entity | Annual Expenses per Entity | Annual Salaries and Wages | Annual Profit and Loss per Entity |
|---------------------------------------|--------------------|-------------------------|----------------------------|---------------------------|-----------------------------------|
|                                       | (entities)         | (1,000 Rs.)             | (1,000 Rs.)                | (1,000 Rs.)               | (1,000 Rs.)                       |
| Total                                 | 100,739            | 5,754                   | 3,983                      | 987                       | 1,771                             |
| 1 person                              | 2,496              | 1,515                   | 836                        | 289                       | 679                               |
| 2                                     | 22,747             | 1,701                   | 1,093                      | 354                       | 608                               |
| 3                                     | 24,600             | 2,568                   | 1,731                      | 487                       | 837                               |
| 4                                     | 16,238             | 3,564                   | 2,336                      | 599                       | 1,227                             |
| 5                                     | 10,304             | 4,623                   | 3,156                      | 729                       | 1,467                             |
| 6                                     | 6,491              | 5,626                   | 3,857                      | 925                       | 1,768                             |
| 7                                     | 4,098              | 6,822                   | 4,559                      | 1,039                     | 2,263                             |
| 8                                     | 2,868              | 8,531                   | 5,634                      | 1,250                     | 2,898                             |
| 9                                     | 1,782              | 9,676                   | 6,604                      | 1,446                     | 3,072                             |
| 10-19                                 | 6,430              | 13,565                  | 9,146                      | 2,362                     | 4,419                             |
| 20-49                                 | 2,005              | 32,864                  | 21,492                     | 5,812                     | 11,372                            |
| 50-99                                 | 317                | 84,421                  | 66,366                     | 15,220                    | 18,056                            |
| 100-499                               | 352                | 193,828                 | 156,933                    | 32,148                    | 36,895                            |
| 500-999                               | 11                 | 1,290,299               | 1,036,132                  | 186,431                   | 254,167                           |
| 1,000 and over                        | 0                  |                         |                            |                           |                                   |
| 5 and over                            | 34,658             | 12,006                  | 8,475                      | 1,990                     | 3,531                             |
| 10 and over                           | 9,115              | 28,776                  | 20,798                     | 4,941                     | 7,978                             |
| 20 and over                           | 2,685              | 65,205                  | 48,703                     | 11,115                    | 16,502                            |
| 50 and over                           | 680                | 160,562                 | 128,935                    | 26,753                    | 31,627                            |
| 100 and over                          | 363                | 227,054                 | 183,575                    | 36,823                    | 43,479                            |
| 500 and over                          | 11                 | 1,290,299               | 1,036,132                  | 186,431                   | 254,167                           |
| 1-10                                  | 93,220             | 3,598                   | 2,405                      | 612                       | 1,193                             |
| 11-50                                 | 6,856              | 19,889                  | 13,161                     | 3,567                     | 6,728                             |
| 51-100                                | 319                | 88,286                  | 69,217                     | 15,219                    | 19,069                            |
| 101 and over                          | 344                | 231,741                 | 188,194                    | 37,995                    | 43,547                            |

**Table 10-3. Individual Proprietors (Registered) with Paid Employees only:**

**Number of Paid Employees, Annual Sales, Expenses, Salaries and Wages,  
and Profit and Loss per Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Number of<br>Paid<br>Employees 4)<br><br>(persons) | Annual<br>Sales<br>per Paid<br>Employee<br><br>(1,000 Rs.) | Annual<br>Expenses<br>per Paid<br>Employee<br><br>(1,000 Rs.) | Annual                                   | Annual<br>Profit and Loss<br>per Paid<br>Employee<br><br>(1,000 Rs.) |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------|
|                                          |                                                    |                                                            |                                                               | Salaries and<br>Wages<br><br>(1,000 Rs.) |                                                                      |
| Total                                    | 441,409                                            | 1,313                                                      | 909                                                           | 225                                      | 404                                                                  |
| 1 person                                 | 2,496                                              | 1,515                                                      | 836                                                           | 289                                      | 679                                                                  |
| 2                                        | 23,485                                             | 1,647                                                      | 1,058                                                         | 343                                      | 589                                                                  |
| 3                                        | 39,484                                             | 1,600                                                      | 1,079                                                         | 304                                      | 521                                                                  |
| 4                                        | 39,439                                             | 1,467                                                      | 962                                                           | 246                                      | 505                                                                  |
| 5                                        | 34,936                                             | 1,363                                                      | 931                                                           | 215                                      | 433                                                                  |
| 6                                        | 28,517                                             | 1,281                                                      | 878                                                           | 211                                      | 403                                                                  |
| 7                                        | 22,071                                             | 1,267                                                      | 846                                                           | 193                                      | 420                                                                  |
| 8                                        | 18,174                                             | 1,346                                                      | 889                                                           | 197                                      | 457                                                                  |
| 9                                        | 13,428                                             | 1,284                                                      | 876                                                           | 192                                      | 408                                                                  |
| 10-19                                    | 73,139                                             | 1,193                                                      | 804                                                           | 208                                      | 388                                                                  |
| 20-49                                    | 54,762                                             | 1,203                                                      | 787                                                           | 213                                      | 416                                                                  |
| 50-99                                    | 20,911                                             | 1,280                                                      | 1,006                                                         | 231                                      | 274                                                                  |
| 100-499                                  | 63,909                                             | 1,068                                                      | 864                                                           | 177                                      | 203                                                                  |
| 500-999                                  | 6,658                                              | 2,132                                                      | 1,712                                                         | 308                                      | 420                                                                  |
| 1,000 and over                           | 0                                                  |                                                            |                                                               |                                          |                                                                      |
| 5 and over                               | 336,505                                            | 1,237                                                      | 873                                                           | 205                                      | 364                                                                  |
| 10 and over                              | 219,379                                            | 1,196                                                      | 864                                                           | 205                                      | 331                                                                  |
| 20 and over                              | 146,240                                            | 1,197                                                      | 894                                                           | 204                                      | 303                                                                  |
| 50 and over                              | 91,478                                             | 1,194                                                      | 958                                                           | 199                                      | 235                                                                  |
| 100 and over                             | 70,567                                             | 1,168                                                      | 944                                                           | 189                                      | 224                                                                  |
| 500 and over                             | 6,658                                              | 2,132                                                      | 1,712                                                         | 308                                      | 420                                                                  |
| 1-10                                     | 235,617                                            | 1,423                                                      | 951                                                           | 242                                      | 472                                                                  |
| 11-50                                    | 115,151                                            | 1,184                                                      | 784                                                           | 212                                      | 401                                                                  |
| 51-100                                   | 21,953                                             | 1,283                                                      | 1,006                                                         | 221                                      | 277                                                                  |
| 101 and over                             | 68,688                                             | 1,161                                                      | 943                                                           | 190                                      | 218                                                                  |

**Table 10-4. Individual Proprietors (Registered) with Paid Employees only:**  
**Monthly Sales, Expenses, Salaries and Wages, and Profit and Loss**  
**by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Monthly Sales<br>(million Rs.) | Monthly Expenses<br>(million Rs.) | Monthly Salaries and Wages | Monthly Profit and Loss<br>(million Rs.) |
|---------------------------------------|--------------------------------|-----------------------------------|----------------------------|------------------------------------------|
|                                       |                                |                                   | (million Rs.)              |                                          |
| Total                                 | 48,302                         | 33,434                            | 8,287                      | 14,868                                   |
| 1 person                              | 315                            | 174                               | 60                         | 141                                      |
| 2                                     | 3,224                          | 2,071                             | 671                        | 1,153                                    |
| 3                                     | 5,265                          | 3,549                             | 999                        | 1,716                                    |
| 4                                     | 4,822                          | 3,161                             | 810                        | 1,661                                    |
| 5                                     | 3,969                          | 2,710                             | 626                        | 1,260                                    |
| 6                                     | 3,043                          | 2,087                             | 500                        | 957                                      |
| 7                                     | 2,330                          | 1,557                             | 355                        | 773                                      |
| 8                                     | 2,039                          | 1,346                             | 299                        | 693                                      |
| 9                                     | 1,437                          | 981                               | 215                        | 456                                      |
| 10-19                                 | 7,268                          | 4,901                             | 1,266                      | 2,368                                    |
| 20-49                                 | 5,491                          | 3,591                             | 971                        | 1,900                                    |
| 50-99                                 | 2,230                          | 1,753                             | 402                        | 477                                      |
| 100-499                               | 5,686                          | 4,603                             | 943                        | 1,082                                    |
| 500-999                               | 1,183                          | 950                               | 171                        | 233                                      |
| 1,000 and over                        | 0                              | 0                                 | 0                          | 0                                        |
| 5 and over                            | 34,676                         | 24,478                            | 5,748                      | 10,198                                   |
| 10 and over                           | 21,858                         | 15,798                            | 3,753                      | 6,060                                    |
| 20 and over                           | 14,590                         | 10,897                            | 2,487                      | 3,692                                    |
| 50 and over                           | 9,099                          | 7,306                             | 1,516                      | 1,792                                    |
| 100 and over                          | 6,868                          | 5,553                             | 1,114                      | 1,315                                    |
| 500 and over                          | 1,183                          | 950                               | 171                        | 233                                      |
| 1-10                                  | 27,949                         | 18,680                            | 4,755                      | 9,269                                    |
| 11-50                                 | 11,363                         | 7,519                             | 2,038                      | 3,844                                    |
| 51-100                                | 2,347                          | 1,840                             | 405                        | 507                                      |
| 101 and over                          | 6,643                          | 5,395                             | 1,089                      | 1,248                                    |

**Table 11-1. "Owned" Business Place (Building, Single unit) with Paid Employees only:  
Annual Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Annual Sales<br>(million Rs.) | Annual Expenses<br>(million Rs.) | Annual Salaries and Wages | Annual Profit and Loss<br>(million Rs.) |
|---------------------------------------|-------------------------------|----------------------------------|---------------------------|-----------------------------------------|
|                                       |                               |                                  | (million Rs.)             |                                         |
| Total                                 | 1,045,891                     | 734,727                          | 174,829                   | 311,164                                 |
| 1 person                              | 4,443                         | 2,899                            | 1,057                     | 1,543                                   |
| 2                                     | 17,691                        | 11,548                           | 3,776                     | 6,143                                   |
| 3                                     | 30,334                        | 19,752                           | 5,763                     | 10,583                                  |
| 4                                     | 32,933                        | 21,345                           | 5,813                     | 11,588                                  |
| 5                                     | 34,287                        | 22,333                           | 5,744                     | 11,954                                  |
| 6                                     | 27,151                        | 17,774                           | 5,137                     | 9,377                                   |
| 7                                     | 23,297                        | 15,095                           | 3,948                     | 8,202                                   |
| 8                                     | 19,877                        | 13,143                           | 3,367                     | 6,734                                   |
| 9                                     | 18,804                        | 11,988                           | 3,251                     | 6,816                                   |
| 10-19                                 | 131,793                       | 76,846                           | 24,495                    | 54,948                                  |
| 20-49                                 | 172,386                       | 113,606                          | 32,650                    | 58,780                                  |
| 50-99                                 | 118,848                       | 85,336                           | 18,993                    | 33,511                                  |
| 100-499                               | 282,040                       | 214,737                          | 38,152                    | 67,303                                  |
| 500-999                               | 96,530                        | 76,091                           | 12,247                    | 20,439                                  |
| 1,000 and over                        | 35,479                        | 32,235                           | 10,436                    | 3,244                                   |
| 5 and over                            | 960,491                       | 679,183                          | 158,420                   | 281,308                                 |
| 10 and over                           | 837,075                       | 598,851                          | 136,973                   | 238,224                                 |
| 20 and over                           | 705,282                       | 522,005                          | 112,478                   | 183,277                                 |
| 50 and over                           | 532,896                       | 408,399                          | 79,828                    | 124,497                                 |
| 100 and over                          | 414,048                       | 323,063                          | 60,835                    | 90,986                                  |
| 500 and over                          | 132,009                       | 108,326                          | 22,683                    | 23,683                                  |
| 1-10                                  | 227,737                       | 146,996                          | 41,133                    | 80,741                                  |
| 11-50                                 | 287,319                       | 180,803                          | 54,328                    | 106,516                                 |
| 51-100                                | 121,633                       | 87,881                           | 19,204                    | 33,751                                  |
| 101 and over                          | 409,202                       | 319,046                          | 60,163                    | 90,156                                  |

1) In case of an entity with a branch or branches,  
its number of persons engaged includes regular employees only.

**Table 11-2. "Owned" Business Place (Building, Single unit) with Paid Employees only:**

**Number of Entities, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Entity with Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Entities | Annual Sales per Entity | Annual Expenses per Entity | Annual Salaries and Wages | Annual Profit and Loss per Entity |
|---------------------------------------|--------------------|-------------------------|----------------------------|---------------------------|-----------------------------------|
|                                       | (entities)         | (1,000 Rs.)             | (1,000 Rs.)                | (1,000 Rs.)               | (1,000 Rs.)                       |
| Total                                 | 88,158             | 11,864                  | 8,334                      | 1,983                     | 3,530                             |
| 1 person                              | 6,684              | 665                     | 434                        | 158                       | 231                               |
| 2                                     | 13,881             | 1,274                   | 832                        | 272                       | 443                               |
| 3                                     | 13,305             | 2,280                   | 1,485                      | 433                       | 795                               |
| 4                                     | 10,716             | 3,073                   | 1,992                      | 543                       | 1,081                             |
| 5                                     | 8,539              | 4,015                   | 2,615                      | 673                       | 1,400                             |
| 6                                     | 6,205              | 4,376                   | 2,864                      | 828                       | 1,511                             |
| 7                                     | 4,101              | 5,681                   | 3,681                      | 963                       | 2,000                             |
| 8                                     | 2,960              | 6,715                   | 4,440                      | 1,137                     | 2,275                             |
| 9                                     | 2,545              | 7,389                   | 4,710                      | 1,278                     | 2,678                             |
| 10-19                                 | 11,936             | 11,042                  | 6,438                      | 2,052                     | 4,604                             |
| 20-49                                 | 5,617              | 30,690                  | 20,225                     | 5,813                     | 10,465                            |
| 50-99                                 | 952                | 124,840                 | 89,639                     | 19,950                    | 35,201                            |
| 100-499                               | 671                | 420,328                 | 320,025                    | 56,859                    | 100,303                           |
| 500-999                               | 36                 | 2,681,377               | 2,113,635                  | 340,184                   | 567,742                           |
| 1,000 and over                        | 10                 | 3,547,903               | 3,223,512                  | 1,043,631                 | 324,390                           |
| 5 and over                            | 43,572             | 22,044                  | 15,588                     | 3,636                     | 6,456                             |
| 10 and over                           | 19,222             | 43,548                  | 31,154                     | 7,126                     | 12,393                            |
| 20 and over                           | 7,286              | 96,800                  | 71,645                     | 15,438                    | 25,155                            |
| 50 and over                           | 1,669              | 319,291                 | 244,697                    | 47,830                    | 74,594                            |
| 100 and over                          | 717                | 577,473                 | 450,576                    | 84,847                    | 126,898                           |
| 500 and over                          | 46                 | 2,869,752               | 2,354,912                  | 493,107                   | 514,840                           |
| 1-10                                  | 71,284             | 3,195                   | 2,062                      | 577                       | 1,133                             |
| 11-50                                 | 15,245             | 18,847                  | 11,860                     | 3,564                     | 6,987                             |
| 51-100                                | 936                | 129,949                 | 93,890                     | 20,518                    | 36,059                            |
| 101 and over                          | 693                | 590,479                 | 460,384                    | 86,816                    | 130,095                           |

**Table 11-3. "Owned" Business Place (Building, Single unit) with Paid Employees only:**

**Number of Paid Employees, Annual Sales, Expenses, Salaries and Wages,  
and Profit and Loss per Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Number of<br>Paid<br>Employees 4)<br><br>(persons) | Annual<br>Sales<br>per Paid<br>Employee<br><br>(1,000 Rs.) | Annual<br>Expenses<br>per Paid<br>Employee<br><br>(1,000 Rs.) | Annual                                   | Annual<br>Profit and Loss<br>per Paid<br>Employee<br><br>(1,000 Rs.) |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------|
|                                          |                                                    |                                                            |                                                               | Salaries and<br>Wages<br><br>(1,000 Rs.) |                                                                      |
| Total                                    | 748,229                                            | 1,398                                                      | 982                                                           | 234                                      | 416                                                                  |
| 1 person                                 | 6,684                                              | 665                                                        | 434                                                           | 158                                      | 231                                                                  |
| 2                                        | 16,411                                             | 1,078                                                      | 704                                                           | 230                                      | 374                                                                  |
| 3                                        | 25,068                                             | 1,210                                                      | 788                                                           | 230                                      | 422                                                                  |
| 4                                        | 31,195                                             | 1,056                                                      | 684                                                           | 186                                      | 371                                                                  |
| 5                                        | 34,918                                             | 982                                                        | 640                                                           | 164                                      | 342                                                                  |
| 6                                        | 31,832                                             | 853                                                        | 558                                                           | 161                                      | 295                                                                  |
| 7                                        | 25,056                                             | 930                                                        | 602                                                           | 158                                      | 327                                                                  |
| 8                                        | 20,881                                             | 952                                                        | 629                                                           | 161                                      | 322                                                                  |
| 9                                        | 21,099                                             | 891                                                        | 568                                                           | 154                                      | 323                                                                  |
| 10-19                                    | 151,817                                            | 868                                                        | 506                                                           | 161                                      | 362                                                                  |
| 20-49                                    | 155,893                                            | 1,106                                                      | 729                                                           | 209                                      | 377                                                                  |
| 50-99                                    | 62,563                                             | 1,900                                                      | 1,364                                                         | 304                                      | 536                                                                  |
| 100-499                                  | 121,006                                            | 2,331                                                      | 1,775                                                         | 315                                      | 556                                                                  |
| 500-999                                  | 24,103                                             | 4,005                                                      | 3,157                                                         | 508                                      | 848                                                                  |
| 1,000 and over                           | 19,703                                             | 1,801                                                      | 1,636                                                         | 530                                      | 165                                                                  |
| 5 and over                               | 668,871                                            | 1,436                                                      | 1,015                                                         | 237                                      | 421                                                                  |
| 10 and over                              | 535,085                                            | 1,564                                                      | 1,119                                                         | 256                                      | 445                                                                  |
| 20 and over                              | 383,268                                            | 1,840                                                      | 1,362                                                         | 293                                      | 478                                                                  |
| 50 and over                              | 227,375                                            | 2,344                                                      | 1,796                                                         | 351                                      | 548                                                                  |
| 100 and over                             | 164,812                                            | 2,512                                                      | 1,960                                                         | 369                                      | 552                                                                  |
| 500 and over                             | 43,806                                             | 3,013                                                      | 2,473                                                         | 518                                      | 541                                                                  |
| 1-10                                     | 234,971                                            | 969                                                        | 626                                                           | 175                                      | 344                                                                  |
| 11-50                                    | 287,853                                            | 998                                                        | 628                                                           | 189                                      | 370                                                                  |
| 51-100                                   | 62,972                                             | 1,932                                                      | 1,396                                                         | 305                                      | 536                                                                  |
| 101 and over                             | 162,433                                            | 2,519                                                      | 1,964                                                         | 370                                      | 555                                                                  |

**Table 11-4. "Owned" Business Place (Building, Single unit) with Paid Employees only:  
Monthly Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Monthly<br>Sales<br><br>(million Rs.) | Monthly<br>Expenses<br><br>(million Rs.) | Monthly<br>Salaries and Wages | Monthly<br>Profit and Loss<br><br>(million Rs.) |
|------------------------------------------|---------------------------------------|------------------------------------------|-------------------------------|-------------------------------------------------|
|                                          |                                       |                                          | (million Rs.)                 |                                                 |
| Total                                    | 87,158                                | 61,227                                   | 14,569                        | 25,930                                          |
| 1 person                                 | 370                                   | 242                                      | 88                            | 129                                             |
| 2                                        | 1,474                                 | 962                                      | 315                           | 512                                             |
| 3                                        | 2,528                                 | 1,646                                    | 480                           | 882                                             |
| 4                                        | 2,744                                 | 1,779                                    | 484                           | 966                                             |
| 5                                        | 2,857                                 | 1,861                                    | 479                           | 996                                             |
| 6                                        | 2,263                                 | 1,481                                    | 428                           | 781                                             |
| 7                                        | 1,941                                 | 1,258                                    | 329                           | 684                                             |
| 8                                        | 1,656                                 | 1,095                                    | 281                           | 561                                             |
| 9                                        | 1,567                                 | 999                                      | 271                           | 568                                             |
| 10-19                                    | 10,983                                | 6,404                                    | 2,041                         | 4,579                                           |
| 20-49                                    | 14,365                                | 9,467                                    | 2,721                         | 4,898                                           |
| 50-99                                    | 9,904                                 | 7,111                                    | 1,583                         | 2,793                                           |
| 100-499                                  | 23,503                                | 17,895                                   | 3,179                         | 5,609                                           |
| 500-999                                  | 8,044                                 | 6,341                                    | 1,021                         | 1,703                                           |
| 1,000 and over                           | 2,957                                 | 2,686                                    | 870                           | 270                                             |
| 5 and over                               | 80,041                                | 56,599                                   | 13,202                        | 23,442                                          |
| 10 and over                              | 69,756                                | 49,904                                   | 11,414                        | 19,852                                          |
| 20 and over                              | 58,773                                | 43,500                                   | 9,373                         | 15,273                                          |
| 50 and over                              | 44,408                                | 34,033                                   | 6,652                         | 10,375                                          |
| 100 and over                             | 34,504                                | 26,922                                   | 5,070                         | 7,582                                           |
| 500 and over                             | 11,001                                | 9,027                                    | 1,890                         | 1,974                                           |
| 1-10                                     | 18,978                                | 12,250                                   | 3,428                         | 6,728                                           |
| 11-50                                    | 23,943                                | 15,067                                   | 4,527                         | 8,876                                           |
| 51-100                                   | 10,136                                | 7,323                                    | 1,600                         | 2,813                                           |
| 101 and over                             | 34,100                                | 26,587                                   | 5,014                         | 7,513                                           |

**Table 12-1. "Rented" Business Place (Building, Single unit) with Paid Employees only:  
Annual Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Annual<br>Sales<br><br>(million Rs.) | Annual<br>Expenses<br><br>(million Rs.) | Annual                                  | Annual<br>Profit and Loss<br><br>(million Rs.) |
|------------------------------------------|--------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------------------|
|                                          |                                      |                                         | Salaries and Wages<br><br>(million Rs.) |                                                |
| Total                                    | 679,323                              | 465,823                                 | 118,710                                 | 213,499                                        |
| 1 person                                 | 5,799                                | 3,194                                   | 1,194                                   | 2,605                                          |
| 2                                        | 39,586                               | 25,502                                  | 8,304                                   | 14,084                                         |
| 3                                        | 55,736                               | 37,644                                  | 10,998                                  | 18,092                                         |
| 4                                        | 49,517                               | 32,950                                  | 9,000                                   | 16,566                                         |
| 5                                        | 41,443                               | 27,274                                  | 7,044                                   | 14,169                                         |
| 6                                        | 31,043                               | 20,799                                  | 5,667                                   | 10,245                                         |
| 7                                        | 25,844                               | 16,833                                  | 4,122                                   | 9,010                                          |
| 8                                        | 24,610                               | 15,189                                  | 3,732                                   | 9,422                                          |
| 9                                        | 15,997                               | 10,660                                  | 2,966                                   | 5,336                                          |
| 10-19                                    | 101,298                              | 67,992                                  | 18,691                                  | 33,306                                         |
| 20-49                                    | 107,386                              | 74,016                                  | 19,446                                  | 33,370                                         |
| 50-99                                    | 86,147                               | 56,626                                  | 9,379                                   | 29,521                                         |
| 100-499                                  | 73,572                               | 61,071                                  | 13,445                                  | 12,502                                         |
| 500-999                                  | 19,103                               | 14,436                                  | 3,988                                   | 4,667                                          |
| 1,000 and over                           | 2,242                                | 1,638                                   | 734                                     | 605                                            |
| 5 and over                               | 528,686                              | 366,533                                 | 89,215                                  | 162,152                                        |
| 10 and over                              | 389,748                              | 275,778                                 | 65,683                                  | 113,970                                        |
| 20 and over                              | 288,451                              | 207,786                                 | 46,992                                  | 80,664                                         |
| 50 and over                              | 181,065                              | 133,770                                 | 27,546                                  | 47,295                                         |
| 100 and over                             | 94,917                               | 77,144                                  | 18,167                                  | 17,773                                         |
| 500 and over                             | 21,345                               | 16,073                                  | 4,722                                   | 5,272                                          |
| 1-10                                     | 310,927                              | 202,812                                 | 56,307                                  | 108,115                                        |
| 11-50                                    | 189,480                              | 130,720                                 | 35,393                                  | 58,760                                         |
| 51-100                                   | 84,448                               | 55,464                                  | 8,977                                   | 28,984                                         |
| 101 and over                             | 94,467                               | 76,827                                  | 18,034                                  | 17,640                                         |

1) In case of an entity with a branch or branches,  
its number of persons engaged includes regular employees only.

**Table 12-2. "Rented" Business Place (Building, Single unit) with Paid Employees only:**

**Number of Entities, Annual Sales, Expenses, Salaries and Wages, and Profit and Loss per Entity with Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons Engaged per Entity 1) | Number of Entities | Annual Sales per Entity | Annual Expenses per Entity | Annual Salaries and Wages | Annual Profit and Loss per Entity |
|---------------------------------------|--------------------|-------------------------|----------------------------|---------------------------|-----------------------------------|
|                                       | (entities)         | (1,000 Rs.)             | (1,000 Rs.)                | (1,000 Rs.)               | (1,000 Rs.)                       |
| Total                                 | 112,056            | 6,062                   | 4,157                      | 1,059                     | 1,905                             |
| 1 person                              | 5,423              | 1,069                   | 589                        | 220                       | 480                               |
| 2                                     | 27,718             | 1,428                   | 920                        | 300                       | 508                               |
| 3                                     | 25,614             | 2,176                   | 1,470                      | 429                       | 706                               |
| 4                                     | 16,293             | 3,039                   | 2,022                      | 552                       | 1,017                             |
| 5                                     | 10,082             | 4,111                   | 2,705                      | 699                       | 1,405                             |
| 6                                     | 6,180              | 5,023                   | 3,365                      | 917                       | 1,658                             |
| 7                                     | 4,115              | 6,280                   | 4,091                      | 1,002                     | 2,190                             |
| 8                                     | 3,064              | 8,032                   | 4,957                      | 1,218                     | 3,075                             |
| 9                                     | 2,014              | 7,943                   | 5,293                      | 1,473                     | 2,650                             |
| 10-19                                 | 7,605              | 13,320                  | 8,940                      | 2,458                     | 4,379                             |
| 20-49                                 | 3,032              | 35,418                  | 24,412                     | 6,414                     | 11,006                            |
| 50-99                                 | 575                | 149,821                 | 98,480                     | 16,311                    | 51,341                            |
| 100-499                               | 321                | 229,197                 | 190,252                    | 41,884                    | 38,946                            |
| 500-999                               | 18                 | 1,061,252               | 801,980                    | 221,568                   | 259,272                           |
| 1,000 and over                        | 2                  | 1,121,225               | 818,761                    | 366,783                   | 302,464                           |
| 5 and over                            | 37,008             | 14,286                  | 9,904                      | 2,411                     | 4,382                             |
| 10 and over                           | 11,553             | 33,736                  | 23,871                     | 5,685                     | 9,865                             |
| 20 and over                           | 3,948              | 73,062                  | 52,631                     | 11,903                    | 20,432                            |
| 50 and over                           | 916                | 197,669                 | 146,037                    | 30,072                    | 51,632                            |
| 100 and over                          | 341                | 278,350                 | 226,229                    | 53,274                    | 52,121                            |
| 500 and over                          | 20                 | 1,067,250               | 803,659                    | 236,090                   | 263,591                           |
| 1-10                                  | 102,309            | 3,039                   | 1,982                      | 550                       | 1,057                             |
| 11-50                                 | 8,872              | 21,357                  | 14,734                     | 3,989                     | 6,623                             |
| 51-100                                | 543                | 155,522                 | 102,144                    | 16,532                    | 53,378                            |
| 101 and over                          | 332                | 284,540                 | 231,408                    | 54,319                    | 53,132                            |

**Table 12-3. "Rented" Business Place (Building, Single unit) with Paid Employees only:**

**Number of Paid Employees, Annual Sales, Expenses, Salaries and Wages,  
and Profit and Loss per Paid Employees by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Number of<br>Paid<br>Employees 4)<br><br>(persons) | Annual<br>Sales<br>per Paid<br>Employee<br><br>(1,000 Rs.) | Annual<br>Expenses<br>per Paid<br>Employee<br><br>(1,000 Rs.) | Annual                                   | Annual<br>Profit and Loss<br>per Paid<br>Employee<br><br>(1,000 Rs.) |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------|
|                                          |                                                    |                                                            |                                                               | Salaries and<br>Wages<br><br>(1,000 Rs.) |                                                                      |
| Total                                    | 526,837                                            | 1,289                                                      | 884                                                           | 225                                      | 405                                                                  |
| 1 person                                 | 5,423                                              | 1,069                                                      | 589                                                           | 220                                      | 480                                                                  |
| 2                                        | 30,027                                             | 1,318                                                      | 849                                                           | 277                                      | 469                                                                  |
| 3                                        | 43,753                                             | 1,274                                                      | 860                                                           | 251                                      | 414                                                                  |
| 4                                        | 41,445                                             | 1,195                                                      | 795                                                           | 217                                      | 400                                                                  |
| 5                                        | 35,513                                             | 1,167                                                      | 768                                                           | 198                                      | 399                                                                  |
| 6                                        | 28,261                                             | 1,098                                                      | 736                                                           | 201                                      | 363                                                                  |
| 7                                        | 22,947                                             | 1,126                                                      | 734                                                           | 180                                      | 393                                                                  |
| 8                                        | 19,728                                             | 1,247                                                      | 770                                                           | 189                                      | 478                                                                  |
| 9                                        | 15,561                                             | 1,028                                                      | 685                                                           | 191                                      | 343                                                                  |
| 10-19                                    | 88,798                                             | 1,141                                                      | 766                                                           | 210                                      | 375                                                                  |
| 20-49                                    | 84,918                                             | 1,265                                                      | 872                                                           | 229                                      | 393                                                                  |
| 50-99                                    | 37,184                                             | 2,317                                                      | 1,523                                                         | 252                                      | 794                                                                  |
| 100-499                                  | 59,093                                             | 1,245                                                      | 1,033                                                         | 228                                      | 212                                                                  |
| 500-999                                  | 11,523                                             | 1,658                                                      | 1,253                                                         | 346                                      | 405                                                                  |
| 1,000 and over                           | 2,663                                              | 842                                                        | 615                                                           | 275                                      | 227                                                                  |
| 5 and over                               | 406,189                                            | 1,302                                                      | 902                                                           | 220                                      | 399                                                                  |
| 10 and over                              | 284,179                                            | 1,371                                                      | 970                                                           | 231                                      | 401                                                                  |
| 20 and over                              | 195,381                                            | 1,476                                                      | 1,063                                                         | 241                                      | 413                                                                  |
| 50 and over                              | 110,463                                            | 1,639                                                      | 1,211                                                         | 249                                      | 428                                                                  |
| 100 and over                             | 73,279                                             | 1,295                                                      | 1,053                                                         | 248                                      | 243                                                                  |
| 500 and over                             | 14,186                                             | 1,505                                                      | 1,133                                                         | 333                                      | 372                                                                  |
| 1-10                                     | 258,401                                            | 1,203                                                      | 785                                                           | 218                                      | 418                                                                  |
| 11-50                                    | 159,976                                            | 1,184                                                      | 817                                                           | 221                                      | 367                                                                  |
| 51-100                                   | 36,073                                             | 2,341                                                      | 1,538                                                         | 249                                      | 803                                                                  |
| 101 and over                             | 72,387                                             | 1,305                                                      | 1,061                                                         | 249                                      | 244                                                                  |

**Table 12-4. "Rented" Business Place (Building, Single unit) with Paid Employees only:  
Monthly Sales, Expenses, Salaries and Wages, and Profit and Loss  
by Size of Persons Engaged per Entity - Nepal (2018)**

| Size of Persons<br>Engaged per Entity 1) | Monthly<br>Sales<br><br>(million Rs.) | Monthly<br>Expenses<br><br>(million Rs.) | Monthly<br>Salaries and Wages | Monthly<br>Profit and Loss<br><br>(million Rs.) |
|------------------------------------------|---------------------------------------|------------------------------------------|-------------------------------|-------------------------------------------------|
|                                          |                                       |                                          | (million Rs.)                 |                                                 |
| Total                                    | 56,610                                | 38,819                                   | 9,893                         | 17,792                                          |
| 1 person                                 | 483                                   | 266                                      | 99                            | 217                                             |
| 2                                        | 3,299                                 | 2,125                                    | 692                           | 1,174                                           |
| 3                                        | 4,645                                 | 3,137                                    | 917                           | 1,508                                           |
| 4                                        | 4,126                                 | 2,746                                    | 750                           | 1,381                                           |
| 5                                        | 3,454                                 | 2,273                                    | 587                           | 1,181                                           |
| 6                                        | 2,587                                 | 1,733                                    | 472                           | 854                                             |
| 7                                        | 2,154                                 | 1,403                                    | 344                           | 751                                             |
| 8                                        | 2,051                                 | 1,266                                    | 311                           | 785                                             |
| 9                                        | 1,333                                 | 888                                      | 247                           | 445                                             |
| 10-19                                    | 8,441                                 | 5,666                                    | 1,558                         | 2,775                                           |
| 20-49                                    | 8,949                                 | 6,168                                    | 1,621                         | 2,781                                           |
| 50-99                                    | 7,179                                 | 4,719                                    | 782                           | 2,460                                           |
| 100-499                                  | 6,131                                 | 5,089                                    | 1,120                         | 1,042                                           |
| 500-999                                  | 1,592                                 | 1,203                                    | 332                           | 389                                             |
| 1,000 and over                           | 187                                   | 136                                      | 61                            | 50                                              |
| 5 and over                               | 44,057                                | 30,544                                   | 7,435                         | 13,513                                          |
| 10 and over                              | 32,479                                | 22,982                                   | 5,474                         | 9,498                                           |
| 20 and over                              | 24,038                                | 17,316                                   | 3,916                         | 6,722                                           |
| 50 and over                              | 15,089                                | 11,147                                   | 2,295                         | 3,941                                           |
| 100 and over                             | 7,910                                 | 6,429                                    | 1,514                         | 1,481                                           |
| 500 and over                             | 1,779                                 | 1,339                                    | 393                           | 439                                             |
| 1-10                                     | 25,911                                | 16,901                                   | 4,692                         | 9,010                                           |
| 11-50                                    | 15,790                                | 10,893                                   | 2,949                         | 4,897                                           |
| 51-100                                   | 7,037                                 | 4,622                                    | 748                           | 2,415                                           |
| 101 and over                             | 7,872                                 | 6,402                                    | 1,503                         | 1,470                                           |

## **SECTION IV-2:**

### **Tables on Entities with Paid Employees by province and district**



Table 21. Annual Salaries and Wages by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

| Province Code | District Code | District Name          | Total   | Size of Persons Engaged |        |        |        |        |        |       |
|---------------|---------------|------------------------|---------|-------------------------|--------|--------|--------|--------|--------|-------|
|               |               |                        |         | 1 to 7 persons          |        |        |        |        |        |       |
|               |               |                        |         | 1 person                | 2      | 3      | 4      | 5      | 6      | 7     |
|               |               | Nepal                  | 421,314 | 3,018                   | 12,738 | 17,549 | 15,533 | 13,384 | 11,355 | 8,693 |
|               |               | Province 1             | 63,609  | 701                     | 2,113  | 2,907  | 2,440  | 2,132  | 1,824  | 1,349 |
|               |               | Province 2             | 29,574  | 326                     | 1,609  | 1,910  | 1,401  | 1,191  | 1,051  | 771   |
|               |               | Bagmati Province       | 226,971 | 1,109                   | 4,926  | 6,686  | 6,163  | 5,353  | 4,679  | 3,609 |
|               |               | Gandaki Province       | 34,490  | 286                     | 1,311  | 1,994  | 1,915  | 1,554  | 1,290  | 1,161 |
|               |               | Province 5             | 44,272  | 353                     | 1,899  | 2,788  | 2,347  | 1,949  | 1,581  | 1,155 |
|               |               | Karnali Province       | 7,373   | 112                     | 304    | 451    | 447    | 507    | 389    | 263   |
|               |               | Sudurpashchim Province | 15,024  | 132                     | 575    | 812    | 821    | 698    | 542    | 386   |
| 1             | 01            | Taplejung              | 720     | 73                      | 41     | 42     | 62     | 43     | 100    | 20    |
| 1             | 02            | Sankhuwasabha          | 1,559   | 40                      | 51     | 59     | 66     | 109    | 61     | 43    |
| 1             | 03            | Solukhumbu             | 1,012   | 4                       | 50     | 40     | 58     | 42     | 49     | 30    |
| 1             | 04            | Okhaldhunga            | 1,394   | 6                       | 21     | 45     | 36     | 32     | 34     | 34    |
| 1             | 05            | Khotang                | 632     | 6                       | 15     | 32     | 47     | 50     | 31     | 29    |
| 1             | 06            | Bhojpur                | 623     | 65                      | 26     | 39     | 42     | 62     | 36     | 34    |
| 1             | 07            | Dhankuta               | 1,128   | 52                      | 48     | 80     | 73     | 64     | 42     | 26    |
| 1             | 08            | Terhathum              | 549     | 24                      | 43     | 86     | 30     | 29     | 34     | 28    |
| 1             | 09            | Panchthar              | 789     | 26                      | 63     | 83     | 50     | 43     | 28     | 21    |
| 1             | 10            | Ilam                   | 1,502   | 36                      | 110    | 112    | 106    | 85     | 65     | 46    |
| 1             | 11            | Jhapa                  | 12,843  | 91                      | 470    | 625    | 537    | 445    | 351    | 302   |
| 1             | 12            | Morang                 | 20,919  | 73                      | 590    | 762    | 645    | 489    | 486    | 355   |
| 1             | 13            | Sunsari                | 17,731  | 62                      | 462    | 709    | 546    | 482    | 423    | 312   |
| 1             | 14            | Udayapur               | 2,209   | 141                     | 125    | 193    | 141    | 157    | 83     | 71    |
| 2             | 01            | Saptari                | 2,651   | 65                      | 212    | 158    | 97     | 106    | 77     | 96    |
| 2             | 02            | Siraha                 | 2,624   | 27                      | 195    | 280    | 161    | 140    | 205    | 129   |
| 2             | 03            | Dhanusa                | 3,882   | 64                      | 262    | 322    | 302    | 193    | 190    | 114   |
| 2             | 04            | Mahottari              | 2,050   | 52                      | 179    | 195    | 94     | 100    | 83     | 61    |
| 2             | 05            | Sarlahi                | 3,112   | 37                      | 144    | 187    | 133    | 110    | 103    | 118   |
| 2             | 06            | Rautahat               | 3,176   | 30                      | 196    | 253    | 215    | 145    | 112    | 67    |
| 2             | 07            | Bara                   | 6,533   | 14                      | 131    | 169    | 155    | 133    | 107    | 76    |
| 2             | 08            | Parsa                  | 5,547   | 36                      | 291    | 346    | 244    | 264    | 174    | 110   |
| 3             | 01            | Dolakha                | 1,410   | 108                     | 92     | 121    | 87     | 94     | 66     | 50    |
| 3             | 02            | Sindhupalchok          | 1,862   | 19                      | 71     | 97     | 75     | 72     | 81     | 70    |
| 3             | 03            | Rasuwa                 | 173     | 3                       | 6      | 18     | 13     | 10     | 9      | 11    |
| 3             | 04            | Dhading                | 4,691   | 137                     | 177    | 187    | 150    | 192    | 215    | 84    |
| 3             | 05            | Nuwakot                | 3,163   | 59                      | 195    | 217    | 173    | 201    | 146    | 118   |
| 3             | 06            | Kathmandu              | 140,656 | 441                     | 2,582  | 3,389  | 3,316  | 2,608  | 2,315  | 1,832 |
| 3             | 07            | Bhaktapur              | 14,460  | 73                      | 215    | 320    | 288    | 314    | 326    | 260   |
| 3             | 08            | Lalitpur               | 31,936  | 41                      | 427    | 523    | 517    | 536    | 532    | 367   |
| 3             | 09            | Kavrepalanchok         | 7,445   | 58                      | 214    | 308    | 294    | 224    | 222    | 160   |
| 3             | 10            | Ramechhap              | 1,381   | 29                      | 59     | 59     | 62     | 76     | 42     | 56    |
| 3             | 11            | Sindhuli               | 2,056   | 18                      | 54     | 135    | 146    | 155    | 100    | 47    |
| 3             | 12            | Makawanpur             | 4,900   | 67                      | 364    | 408    | 309    | 278    | 214    | 178   |
| 3             | 13            | Chitawan               | 12,838  | 57                      | 470    | 905    | 734    | 595    | 411    | 375   |
| 4             | 01            | Gorkha                 | 2,268   | 30                      | 128    | 174    | 210    | 135    | 109    | 69    |
| 4             | 02            | Manang                 | 103     | 0                       | 7      | 12     | 9      | 12     | 11     | 5     |
| 4             | 03            | Mustang                | 352     | 1                       | 13     | 18     | 25     | 13     | 14     | 10    |
| 4             | 04            | Myagdi                 | 764     | 11                      | 43     | 63     | 66     | 53     | 56     | 45    |
| 4             | 05            | Kaski                  | 18,314  | 61                      | 635    | 918    | 828    | 692    | 577    | 595   |
| 4             | 06            | Lamjung                | 1,318   | 11                      | 45     | 86     | 108    | 78     | 62     | 36    |
| 4             | 07            | Tanahu                 | 2,883   | 34                      | 121    | 223    | 199    | 150    | 110    | 109   |
| 4             | 08            | Nawalparasi East       | 4,528   | 81                      | 140    | 185    | 164    | 144    | 97     | 101   |
| 4             | 09            | Syangja                | 1,342   | 9                       | 60     | 94     | 109    | 91     | 80     | 75    |
| 4             | 10            | Parbat                 | 758     | 8                       | 29     | 44     | 52     | 59     | 45     | 26    |
| 4             | 11            | Baglung                | 1,861   | 38                      | 90     | 177    | 144    | 128    | 129    | 90    |

Table 21. Annual Salaries and Wages by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Rs. millions

| Province Code | District Code |                  | Total  | Size of Persons Engaged |     |       |     |     |     |     |
|---------------|---------------|------------------|--------|-------------------------|-----|-------|-----|-----|-----|-----|
|               | District Name | 1 to 7 persons   |        |                         |     |       |     |     |     |     |
|               |               | 1 person         |        | 2                       | 3   | 4     | 5   | 6   | 7   |     |
| 5             | 01            | Rukum East       | 100    | 1                       | 2   | 3     | 4   | 11  | 5   | 3   |
| 5             | 02            | Rolpa            | 701    | 18                      | 27  | 38    | 39  | 70  | 28  | 30  |
| 5             | 03            | Pyuthan          | 1,276  | 9                       | 44  | 36    | 86  | 47  | 69  | 42  |
| 5             | 04            | Gulmi            | 1,370  | 39                      | 91  | 105   | 89  | 78  | 77  | 69  |
| 5             | 05            | Arghakhanchi     | 1,174  | 28                      | 53  | 72    | 86  | 77  | 53  | 34  |
| 5             | 06            | Palpa            | 2,057  | 43                      | 89  | 118   | 98  | 91  | 87  | 65  |
| 5             | 07            | Nawalparasi West | 3,298  | 24                      | 153 | 159   | 134 | 114 | 89  | 57  |
| 5             | 08            | Rupandehi        | 18,456 | 44                      | 725 | 1,122 | 898 | 706 | 558 | 372 |
| 5             | 09            | Kapilbastu       | 3,141  | 38                      | 138 | 255   | 183 | 180 | 122 | 95  |
| 5             | 10            | Dang             | 4,097  | 31                      | 172 | 341   | 289 | 209 | 191 | 129 |
| 5             | 11            | Banke            | 6,291  | 26                      | 211 | 286   | 287 | 245 | 194 | 152 |
| 5             | 12            | Bardiya          | 2,310  | 53                      | 195 | 253   | 152 | 121 | 108 | 107 |
| 6             | 01            | Dolpa            | 195    | 0                       | 4   | 8     | 12  | 14  | 13  | 8   |
| 6             | 02            | Mugu             | 494    | 1                       | 13  | 11    | 16  | 25  | 15  | 7   |
| 6             | 03            | Humla            | 298    | 4                       | 10  | 16    | 18  | 13  | 18  | 13  |
| 6             | 04            | Jumla            | 552    | 6                       | 21  | 17    | 21  | 19  | 32  | 21  |
| 6             | 05            | Kalikot          | 473    | 11                      | 18  | 24    | 30  | 20  | 27  | 39  |
| 6             | 06            | Dailekh          | 670    | 10                      | 29  | 37    | 50  | 44  | 25  | 26  |
| 6             | 07            | Jajarkot         | 380    | 2                       | 8   | 14    | 26  | 38  | 20  | 18  |
| 6             | 08            | Rukum West       | 731    | 17                      | 23  | 48    | 39  | 48  | 21  | 17  |
| 6             | 09            | Salyan           | 854    | 9                       | 47  | 51    | 63  | 91  | 81  | 17  |
| 6             | 10            | Surkhet          | 2,725  | 52                      | 131 | 225   | 171 | 194 | 134 | 96  |
| 7             | 01            | Bajura           | 477    | 14                      | 10  | 13    | 17  | 18  | 22  | 15  |
| 7             | 02            | Bajhang          | 641    | 2                       | 21  | 41    | 42  | 41  | 40  | 20  |
| 7             | 03            | Darchula         | 809    | 19                      | 40  | 44    | 54  | 64  | 29  | 29  |
| 7             | 04            | Baitadi          | 547    | 5                       | 14  | 28    | 38  | 41  | 26  | 13  |
| 7             | 05            | Dadeldhura       | 622    | 5                       | 45  | 37    | 81  | 29  | 40  | 20  |
| 7             | 06            | Doti             | 681    | 10                      | 20  | 30    | 32  | 50  | 31  | 19  |
| 7             | 07            | Achham           | 960    | 7                       | 29  | 44    | 48  | 42  | 41  | 32  |
| 7             | 08            | Kailali          | 6,967  | 43                      | 288 | 387   | 365 | 307 | 226 | 158 |
| 7             | 09            | Kanchanpur       | 3,320  | 28                      | 108 | 188   | 144 | 106 | 88  | 79  |

Table 21. Annual Salaries and Wages by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

| Province Code |               |                        | Size of Persons Engaged |       |        |        |        |         |         |                |
|---------------|---------------|------------------------|-------------------------|-------|--------|--------|--------|---------|---------|----------------|
|               | District Code | District Name          | 8 persons or more       |       |        |        |        |         |         |                |
|               |               |                        | 8 persons               | 9     | 10-19  | 20-49  | 50-99  | 100-499 | 500-999 | 1,000 and over |
|               |               | Nepal                  | 7,649                   | 6,639 | 47,946 | 62,075 | 39,590 | 95,398  | 42,975  | 36,771         |
|               |               | Province 1             | 1,203                   | 1,026 | 7,433  | 11,291 | 5,580  | 13,300  | 3,336   | 6,975          |
|               |               | Province 2             | 724                     | 538   | 3,369  | 3,846  | 2,581  | 7,323   | 2,682   | 252            |
|               |               | Bagmati Province       | 3,266                   | 2,914 | 21,307 | 28,739 | 20,751 | 57,890  | 30,880  | 28,699         |
|               |               | Gandaki Province       | 840                     | 721   | 5,280  | 5,863  | 3,632  | 5,944   | 2,566   | 132            |
|               |               | Province 5             | 969                     | 847   | 5,833  | 7,581  | 5,014  | 8,121   | 3,128   | 707            |
|               |               | Karnali Province       | 248                     | 241   | 1,682  | 1,343  | 654    | 728     | 0       | 6              |
|               |               | Sudurpashchim Province | 399                     | 353   | 3,041  | 3,411  | 1,377  | 2,093   | 383     | 0              |
| 1             | 01            | Taplejung              | 27                      | 34    | 157    | 91     | 31     | 0       | 0       | 0              |
| 1             | 02            | Sankhuwasabha          | 19                      | 34    | 313    | 140    | 35     | 588     | 0       | 0              |
| 1             | 03            | Solukhumbu             | 9                       | 18    | 124    | 312    | 139    | 6       | 132     | 0              |
| 1             | 04            | Okhaldhunga            | 33                      | 28    | 239    | 409    | 260    | 216     | 0       | 0              |
| 1             | 05            | Khotang                | 16                      | 30    | 207    | 69     | 33     | 57      | 9       | 0              |
| 1             | 06            | Bhojpur                | 12                      | 21    | 168    | 81     | 36     | 0       | 0       | 0              |
| 1             | 07            | Dhankuta               | 27                      | 29    | 164    | 396    | 29     | 96      | 0       | 0              |
| 1             | 08            | Terhathum              | 10                      | 7     | 97     | 138    | 17     | 7       | 0       | 0              |
| 1             | 09            | Panchthar              | 23                      | 29    | 227    | 93     | 37     | 66      | 0       | 0              |
| 1             | 10            | Ilam                   | 30                      | 14    | 370    | 326    | 101    | 45      | 55      | 0              |
| 1             | 11            | Jhapa                  | 266                     | 283   | 1,738  | 3,367  | 1,536  | 2,616   | 216     | 0              |
| 1             | 12            | Morang                 | 352                     | 199   | 1,537  | 3,063  | 2,186  | 6,938   | 2,464   | 780            |
| 1             | 13            | Sunsari                | 286                     | 257   | 1,719  | 2,524  | 1,092  | 2,203   | 459     | 6,195          |
| 1             | 14            | Udayapur               | 91                      | 44    | 372    | 283    | 47     | 461     | 0       | 0              |
| 2             | 01            | Saptari                | 66                      | 69    | 326    | 275    | 219    | 884     | 0       | 0              |
| 2             | 02            | Siraha                 | 88                      | 49    | 362    | 287    | 72     | 465     | 163     | 0              |
| 2             | 03            | Dhanusa                | 130                     | 75    | 706    | 801    | 305    | 321     | 97      | 0              |
| 2             | 04            | Mahottari              | 117                     | 63    | 301    | 332    | 54     | 413     | 6       | 0              |
| 2             | 05            | Sarlahi                | 67                      | 54    | 267    | 406    | 148    | 1,335   | 3       | 0              |
| 2             | 06            | Rautahat               | 64                      | 49    | 400    | 303    | 140    | 540     | 664     | 0              |
| 2             | 07            | Bara                   | 77                      | 71    | 329    | 716    | 1,186  | 1,619   | 1,749   | 0              |
| 2             | 08            | Parsa                  | 115                     | 107   | 677    | 727    | 458    | 1,746   | 0       | 252            |
| 3             | 01            | Dolakha                | 43                      | 50    | 320    | 303    | 48     | 28      | 0       | 0              |
| 3             | 02            | Sindhupalchok          | 44                      | 67    | 454    | 457    | 183    | 171     | 0       | 0              |
| 3             | 03            | Rasuwa                 | 1                       | 6     | 59     | 35     | 0      | 0       | 0       | 0              |
| 3             | 04            | Dhading                | 99                      | 85    | 658    | 602    | 350    | 975     | 781     | 0              |
| 3             | 05            | Nuwakot                | 72                      | 100   | 688    | 516    | 98     | 466     | 116     | 0              |
| 3             | 06            | Kathmandu              | 1,825                   | 1,500 | 10,121 | 15,326 | 11,366 | 41,455  | 18,640  | 23,941         |
| 3             | 07            | Bhaktapur              | 198                     | 193   | 1,428  | 2,486  | 1,341  | 5,542   | 1,475   | 0              |
| 3             | 08            | Lalitpur               | 292                     | 269   | 2,502  | 3,759  | 3,741  | 6,585   | 8,465   | 3,381          |
| 3             | 09            | Kavrepalanchok         | 179                     | 153   | 1,234  | 1,226  | 676    | 754     | 366     | 1,377          |
| 3             | 10            | Ramechhap              | 68                      | 48    | 476    | 364    | 14     | 29      | 0       | 0              |
| 3             | 11            | Sindhuli               | 49                      | 66    | 541    | 588    | 56     | 102     | 0       | 0              |
| 3             | 12            | Makawanpur             | 101                     | 92    | 870    | 852    | 553    | 612     | 0       | 0              |
| 3             | 13            | Chitawan               | 296                     | 285   | 1,957  | 2,224  | 2,325  | 1,170   | 1,037   | 0              |
| 4             | 01            | Gorkha                 | 61                      | 48    | 350    | 457    | 63     | 435     | 0       | 0              |
| 4             | 02            | Manang                 | 11                      | 4     | 20     | 6      | 5      | 0       | 0       | 0              |
| 4             | 03            | Mustang                | 12                      | 6     | 35     | 83     | 4      | 120     | 0       | 0              |
| 4             | 04            | Myagdi                 | 23                      | 30    | 181    | 116    | 8      | 69      | 0       | 0              |
| 4             | 05            | Kaski                  | 403                     | 369   | 2,231  | 2,881  | 2,442  | 3,711   | 1,971   | 0              |
| 4             | 06            | Lamjung                | 26                      | 39    | 266    | 212    | 80     | 141     | 0       | 127            |
| 4             | 07            | Tanahu                 | 140                     | 73    | 655    | 517    | 184    | 335     | 26      | 5              |
| 4             | 08            | Nawalparasi East       | 62                      | 62    | 565    | 734    | 704    | 920     | 569     | 0              |
| 4             | 09            | Syangja                | 33                      | 32    | 290    | 291    | 64     | 114     | 0       | 0              |
| 4             | 10            | Parbat                 | 29                      | 15    | 203    | 233    | 9      | 5       | 0       | 0              |
| 4             | 11            | Baglung                | 42                      | 43    | 484    | 333    | 69     | 94      | 0       | 0              |

Table 21. Annual Salaries and Wages by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

(Rs. millions)

| Province Code |               |                  | Size of Persons Engaged |     |       |       |       |         |         |                |
|---------------|---------------|------------------|-------------------------|-----|-------|-------|-------|---------|---------|----------------|
|               | District Code | District Name    | 8 persons or more       |     |       |       |       |         |         |                |
|               |               |                  | 8 persons               | 9   | 10-19 | 20-49 | 50-99 | 100-499 | 500-999 | 1,000 and over |
| 5             | 01            | Rukum East       | 4                       | 8   | 52    | 7     | 0     | 0       | 0       | 0              |
| 5             | 02            | Rolpa            | 15                      | 48  | 187   | 72    | 29    | 100     | 0       | 0              |
| 5             | 03            | Pyuthan          | 48                      | 43  | 309   | 375   | 89    | 79      | 0       | 0              |
| 5             | 04            | Gulmi            | 32                      | 22  | 303   | 342   | 30    | 93      | 0       | 0              |
| 5             | 05            | Arghakhanchi     | 38                      | 28  | 202   | 118   | 1     | 383     | 0       | 0              |
| 5             | 06            | Palpa            | 37                      | 23  | 366   | 530   | 84    | 163     | 263     | 0              |
| 5             | 07            | Nawalparasi West | 52                      | 37  | 446   | 474   | 347   | 1,123   | 3       | 87             |
| 5             | 08            | Rupandehi        | 379                     | 222 | 1,671 | 2,695 | 2,596 | 3,974   | 2,494   | 0              |
| 5             | 09            | Kapilbastu       | 59                      | 50  | 374   | 411   | 264   | 812     | 160     | 0              |
| 5             | 10            | Dang             | 101                     | 199 | 588   | 826   | 373   | 216     | 0       | 433            |
| 5             | 11            | Banke            | 129                     | 119 | 883   | 1,293 | 1,138 | 933     | 209     | 187            |
| 5             | 12            | Bardiya          | 75                      | 48  | 451   | 439   | 65    | 244     | 0       | 0              |
| 6             | 01            | Dolpa            | 3                       | 11  | 32    | 86    | 4     | 0       | 0       | 0              |
| 6             | 02            | Mugu             | 9                       | 10  | 61    | 100   | 227   | 0       | 0       | 0              |
| 6             | 03            | Humla            | 10                      | 16  | 133   | 35    | 12    | 0       | 0       | 0              |
| 6             | 04            | Jumla            | 28                      | 27  | 152   | 112   | 16    | 80      | 0       | 0              |
| 6             | 05            | Kalikot          | 21                      | 25  | 148   | 88    | 20    | 0       | 0       | 0              |
| 6             | 06            | Dailekh          | 17                      | 18  | 192   | 121   | 74    | 27      | 0       | 0              |
| 6             | 07            | Jajarkot         | 29                      | 15  | 101   | 47    | 45    | 17      | 0       | 0              |
| 6             | 08            | Rukum West       | 13                      | 42  | 138   | 71    | 18    | 236     | 0       | 0              |
| 6             | 09            | Salyan           | 30                      | 32  | 201   | 207   | 16    | 9       | 0       | 0              |
| 6             | 10            | Surkhet          | 89                      | 46  | 523   | 478   | 222   | 360     | 0       | 6              |
| 7             | 01            | Bajura           | 10                      | 16  | 128   | 87    | 17    | 109     | 0       | 0              |
| 7             | 02            | Bajhang          | 20                      | 33  | 184   | 190   | 8     | 0       | 0       | 0              |
| 7             | 03            | Darchula         | 42                      | 26  | 167   | 187   | 31    | 76      | 0       | 0              |
| 7             | 04            | Baitadi          | 17                      | 22  | 196   | 110   | 38    | 0       | 0       | 0              |
| 7             | 05            | Dadeldhura       | 21                      | 31  | 178   | 85    | 0     | 50      | 0       | 0              |
| 7             | 06            | Doti             | 19                      | 23  | 200   | 125   | 11    | 112     | 0       | 0              |
| 7             | 07            | Achham           | 20                      | 28  | 191   | 318   | 86    | 52      | 21      | 0              |
| 7             | 08            | Kailali          | 193                     | 128 | 1,352 | 1,861 | 961   | 698     | 0       | 0              |
| 7             | 09            | Kanchanpur       | 58                      | 45  | 444   | 448   | 225   | 996     | 363     | 0              |

Table 21. Annual Salaries and Wages by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Rs. millions

| Province Code |               |                        | Size of Persons Engaged       |             |             |             |              |              |
|---------------|---------------|------------------------|-------------------------------|-------------|-------------|-------------|--------------|--------------|
|               | District Code |                        | 5 persons and over (6 groups) |             |             |             |              |              |
|               |               | District Name          | 5 persons and over            | 10 and over | 20 and over | 50 and over | 100 and over | 500 and over |
|               |               | Nepal                  | 372,476                       | 324,755     | 276,808     | 214,734     | 175,144      | 79,746       |
|               |               | Province 1             | 55,449                        | 47,915      | 40,482      | 29,191      | 23,611       | 10,311       |
|               |               | Province 2             | 24,329                        | 20,054      | 16,685      | 12,838      | 10,257       | 2,934        |
|               |               | Bagmati Province       | 208,087                       | 188,265     | 166,958     | 138,220     | 117,468      | 59,579       |
|               |               | Gandaki Province       | 28,984                        | 23,417      | 18,136      | 12,273      | 8,642        | 2,698        |
|               |               | Province 5             | 36,885                        | 30,385      | 24,552      | 16,970      | 11,956       | 3,835        |
|               |               | Karnali Province       | 6,059                         | 4,412       | 2,730       | 1,387       | 733          | 6            |
|               |               | Sudurpashchim Province | 12,684                        | 10,306      | 7,265       | 3,854       | 2,476        | 383          |
| 1             | 01            | Taplejung              | 504                           | 279         | 122         | 31          | 0            | 0            |
| 1             | 02            | Sankhuwasabha          | 1,342                         | 1,076       | 763         | 623         | 588          | 0            |
| 1             | 03            | Solukhumbu             | 860                           | 713         | 589         | 277         | 138          | 132          |
| 1             | 04            | Okhaldhunga            | 1,286                         | 1,125       | 885         | 476         | 216          | 0            |
| 1             | 05            | Khotang                | 531                           | 376         | 169         | 99          | 66           | 9            |
| 1             | 06            | Bhojpur                | 451                           | 286         | 117         | 36          | 0            | 0            |
| 1             | 07            | Dhankuta               | 874                           | 685         | 521         | 125         | 96           | 0            |
| 1             | 08            | Terhathum              | 367                           | 258         | 162         | 24          | 7            | 0            |
| 1             | 09            | Panchthar              | 568                           | 423         | 196         | 103         | 66           | 0            |
| 1             | 10            | Ilam                   | 1,137                         | 898         | 528         | 202         | 100          | 55           |
| 1             | 11            | Jhapa                  | 11,119                        | 9,473       | 7,735       | 4,368       | 2,832        | 216          |
| 1             | 12            | Morang                 | 18,849                        | 16,967      | 15,430      | 12,368      | 10,182       | 3,244        |
| 1             | 13            | Sunsari                | 15,952                        | 14,192      | 12,473      | 9,949       | 8,858        | 6,654        |
| 1             | 14            | Udayapur               | 1,609                         | 1,164       | 791         | 508         | 461          | 0            |
| 2             | 01            | Saptari                | 2,119                         | 1,704       | 1,378       | 1,103       | 884          | 0            |
| 2             | 02            | Siraha                 | 1,960                         | 1,349       | 988         | 700         | 628          | 163          |
| 2             | 03            | Dhanusa                | 2,932                         | 2,230       | 1,524       | 724         | 418          | 97           |
| 2             | 04            | Mahottari              | 1,530                         | 1,106       | 804         | 472         | 419          | 6            |
| 2             | 05            | Sarlahi                | 2,612                         | 2,159       | 1,892       | 1,486       | 1,338        | 3            |
| 2             | 06            | Rautahat               | 2,484                         | 2,046       | 1,646       | 1,344       | 1,204        | 664          |
| 2             | 07            | Bara                   | 6,063                         | 5,600       | 5,271       | 4,555       | 3,368        | 1,749        |
| 2             | 08            | Parsa                  | 4,630                         | 3,859       | 3,182       | 2,455       | 1,998        | 252          |
| 3             | 01            | Dolakha                | 1,002                         | 699         | 379         | 76          | 28           | 0            |
| 3             | 02            | Sindhupalchok          | 1,599                         | 1,265       | 812         | 355         | 171          | 0            |
| 3             | 03            | Rasuwa                 | 132                           | 94          | 35          | 0           | 0            | 0            |
| 3             | 04            | Dhading                | 4,040                         | 3,366       | 2,708       | 2,106       | 1,756        | 781          |
| 3             | 05            | Nuwakot                | 2,520                         | 1,884       | 1,196       | 680         | 582          | 116          |
| 3             | 06            | Kathmandu              | 130,929                       | 120,848     | 110,727     | 95,401      | 84,035       | 42,580       |
| 3             | 07            | Bhaktapur              | 13,564                        | 12,272      | 10,844      | 8,358       | 7,017        | 1,475        |
| 3             | 08            | Lalitpur               | 30,429                        | 28,434      | 25,932      | 22,173      | 18,432       | 11,846       |
| 3             | 09            | Kavrepalanchok         | 6,572                         | 5,633       | 4,400       | 3,173       | 2,498        | 1,743        |
| 3             | 10            | Ramechhap              | 1,172                         | 883         | 407         | 43          | 29           | 0            |
| 3             | 11            | Sindhuli               | 1,703                         | 1,287       | 746         | 158         | 102          | 0            |
| 3             | 12            | Makawanpur             | 3,751                         | 2,888       | 2,018       | 1,165       | 612          | 0            |
| 3             | 13            | Chitawan               | 10,673                        | 8,712       | 6,755       | 4,531       | 2,206        | 1,037        |
| 4             | 01            | Gorkha                 | 1,726                         | 1,306       | 955         | 499         | 435          | 0            |
| 4             | 02            | Manang                 | 74                            | 32          | 12          | 5           | 0            | 0            |
| 4             | 03            | Mustang                | 295                           | 242         | 207         | 124         | 120          | 0            |
| 4             | 04            | Myagdi                 | 580                           | 373         | 192         | 76          | 69           | 0            |
| 4             | 05            | Kaski                  | 15,872                        | 13,236      | 11,005      | 8,124       | 5,682        | 1,971        |
| 4             | 06            | Lamjung                | 1,067                         | 826         | 560         | 348         | 268          | 127          |
| 4             | 07            | Tanahu                 | 2,306                         | 1,723       | 1,067       | 550         | 366          | 31           |
| 4             | 08            | Nawalparasi East       | 3,957                         | 3,491       | 2,926       | 2,193       | 1,489        | 569          |
| 4             | 09            | Syangja                | 1,069                         | 758         | 468         | 177         | 114          | 0            |
| 4             | 10            | Parbat                 | 626                           | 450         | 247         | 15          | 5            | 0            |
| 4             | 11            | Baglung                | 1,411                         | 980         | 496         | 163         | 94           | 0            |

Table 21. Annual Salaries and Wages by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

(Rs. millions)

|   | Province Code |                  | Size of Persons Engaged       |             |             |             |              |              |
|---|---------------|------------------|-------------------------------|-------------|-------------|-------------|--------------|--------------|
|   | District Code | District Name    | 5 persons and over (6 groups) |             |             |             |              |              |
|   |               |                  | 5 persons and over            | 10 and over | 20 and over | 50 and over | 100 and over | 500 and over |
| 5 | 01            | Rukum East       | 90                            | 59          | 7           | 0           | 0            | 0            |
| 5 | 02            | Rolpa            | 579                           | 388         | 201         | 129         | 100          | 0            |
| 5 | 03            | Pyuthan          | 1,101                         | 851         | 542         | 168         | 79           | 0            |
| 5 | 04            | Gulmi            | 1,046                         | 767         | 464         | 122         | 93           | 0            |
| 5 | 05            | Arghakhanchi     | 935                           | 704         | 502         | 384         | 383          | 0            |
| 5 | 06            | Palpa            | 1,709                         | 1,406       | 1,040       | 510         | 427          | 263          |
| 5 | 07            | Nawalparasi West | 2,827                         | 2,480       | 2,033       | 1,559       | 1,212        | 89           |
| 5 | 08            | Rupandehi        | 15,667                        | 13,430      | 11,759      | 9,064       | 6,468        | 2,494        |
| 5 | 09            | Kapilbastu       | 2,527                         | 2,021       | 1,647       | 1,236       | 972          | 160          |
| 5 | 10            | Dang             | 3,265                         | 2,435       | 1,848       | 1,022       | 650          | 433          |
| 5 | 11            | Banke            | 5,482                         | 4,644       | 3,760       | 2,467       | 1,329        | 396          |
| 5 | 12            | Bardiya          | 1,657                         | 1,199       | 748         | 309         | 244          | 0            |
| 6 | 01            | Dolpa            | 170                           | 122         | 90          | 4           | 0            | 0            |
| 6 | 02            | Mugu             | 453                           | 387         | 326         | 227         | 0            | 0            |
| 6 | 03            | Humla            | 249                           | 179         | 47          | 12          | 0            | 0            |
| 6 | 04            | Jumla            | 487                           | 360         | 208         | 96          | 80           | 0            |
| 6 | 05            | Kalikot          | 390                           | 257         | 108         | 20          | 0            | 0            |
| 6 | 06            | Dailekh          | 545                           | 414         | 221         | 101         | 27           | 0            |
| 6 | 07            | Jajarkot         | 330                           | 210         | 109         | 62          | 17           | 0            |
| 6 | 08            | Rukum West       | 604                           | 462         | 324         | 254         | 236          | 0            |
| 6 | 09            | Salyan           | 684                           | 434         | 232         | 25          | 9            | 0            |
| 6 | 10            | Surkhet          | 2,146                         | 1,587       | 1,065       | 587         | 365          | 6            |
| 7 | 01            | Bajura           | 422                           | 341         | 213         | 126         | 109          | 0            |
| 7 | 02            | Bajhang          | 536                           | 382         | 198         | 8           | 0            | 0            |
| 7 | 03            | Darchula         | 653                           | 462         | 294         | 107         | 76           | 0            |
| 7 | 04            | Baitadi          | 463                           | 344         | 148         | 38          | 0            | 0            |
| 7 | 05            | Dadeldhura       | 454                           | 312         | 135         | 50          | 50           | 0            |
| 7 | 06            | Doti             | 589                           | 448         | 248         | 123         | 112          | 0            |
| 7 | 07            | Achham           | 832                           | 669         | 477         | 159         | 73           | 21           |
| 7 | 08            | Kailali          | 5,883                         | 4,871       | 3,519       | 1,658       | 698          | 0            |
| 7 | 09            | Kanchanpur       | 2,852                         | 2,477       | 2,033       | 1,585       | 1,359        | 363          |

Table 21. Annual Salaries and Wages by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

(Rs. millions)

| Province Code |               |                        | Size of Persons Engaged |         |        |              |
|---------------|---------------|------------------------|-------------------------|---------|--------|--------------|
|               | District Code | District Name          | another 4 groups        |         |        |              |
|               |               |                        | 1-10 persons            | 11-50   | 51-100 | 101 and over |
|               |               | Nepal                  | 103,861                 | 104,132 | 40,188 | 173,133      |
|               |               | Province 1             | 16,719                  | 17,877  | 6,341  | 22,672       |
|               |               | Province 2             | 9,940                   | 6,831   | 2,617  | 10,186       |
|               |               | Bagmati Province       | 42,187                  | 47,374  | 20,663 | 116,747      |
|               |               | Gandaki Province       | 11,820                  | 10,504  | 3,644  | 8,522        |
|               |               | Province 5             | 14,784                  | 12,641  | 5,033  | 11,814       |
|               |               | Karnali Province       | 3,220                   | 2,842   | 577    | 733          |
|               |               | Sudurpashchim Province | 5,191                   | 6,061   | 1,313  | 2,459        |
| 1             | 01            | Taplejung              | 465                     | 224     | 31     | 0            |
| 1             | 02            | Sankhuwasabha          | 530                     | 409     | 31     | 588          |
| 1             | 03            | Solukhumbu             | 323                     | 439     | 112    | 138          |
| 1             | 04            | Okhaldhunga            | 288                     | 630     | 260    | 216          |
| 1             | 05            | Khotang                | 273                     | 260     | 33     | 66           |
| 1             | 06            | Bhojpur                | 361                     | 225     | 36     | 0            |
| 1             | 07            | Dhankuta               | 457                     | 546     | 29     | 96           |
| 1             | 08            | Terhathum              | 301                     | 224     | 17     | 7            |
| 1             | 09            | Panchthar              | 405                     | 281     | 37     | 66           |
| 1             | 10            | Ilam                   | 665                     | 639     | 98     | 100          |
| 1             | 11            | Jhapa                  | 3,584                   | 4,964   | 1,506  | 2,788        |
| 1             | 12            | Morang                 | 4,204                   | 4,377   | 3,050  | 9,288        |
| 1             | 13            | Sunsari                | 3,790                   | 4,022   | 1,063  | 8,858        |
| 1             | 14            | Udayapur               | 1,073                   | 637     | 38     | 461          |
| 2             | 01            | Saptari                | 994                     | 554     | 236    | 867          |
| 2             | 02            | Siraha                 | 1,313                   | 617     | 65     | 628          |
| 2             | 03            | Dhanusa                | 1,720                   | 1,438   | 320    | 404          |
| 2             | 04            | Mahottari              | 981                     | 604     | 50     | 415          |
| 2             | 05            | Sarlahi                | 1,000                   | 627     | 148    | 1,338        |
| 2             | 06            | Rautahat               | 1,167                   | 666     | 157    | 1,186        |
| 2             | 07            | Bara                   | 975                     | 1,003   | 1,204  | 3,351        |
| 2             | 08            | Parsa                  | 1,790                   | 1,323   | 437    | 1,998        |
| 3             | 01            | Dolakha                | 738                     | 596     | 48     | 28           |
| 3             | 02            | Sindhupalchok          | 651                     | 859     | 180    | 171          |
| 3             | 03            | Rasuwa                 | 82                      | 91      | 0      | 0            |
| 3             | 04            | Dhading                | 1,513                   | 1,082   | 359    | 1,738        |
| 3             | 05            | Nuwakot                | 1,409                   | 1,074   | 98     | 582          |
| 3             | 06            | Kathmandu              | 21,580                  | 24,254  | 11,405 | 83,417       |
| 3             | 07            | Bhaktapur              | 2,354                   | 3,800   | 1,336  | 6,971        |
| 3             | 08            | Lalitpur               | 3,840                   | 6,005   | 3,682  | 18,408       |
| 3             | 09            | Kavrepalanchok         | 1,962                   | 2,336   | 650    | 2,498        |
| 3             | 10            | Ramechhap              | 607                     | 732     | 14     | 29           |
| 3             | 11            | Sindhuli               | 853                     | 1,045   | 56     | 102          |
| 3             | 12            | Makawanpur             | 2,152                   | 1,605   | 531    | 612          |
| 3             | 13            | Chitawan               | 4,448                   | 3,894   | 2,304  | 2,192        |
| 4             | 01            | Gorkha                 | 1,010                   | 759     | 63     | 435          |
| 4             | 02            | Manang                 | 73                      | 24      | 5      | 0            |
| 4             | 03            | Mustang                | 113                     | 115     | 28     | 96           |
| 4             | 04            | Myagdi                 | 429                     | 258     | 18     | 58           |
| 4             | 05            | Kaski                  | 5,429                   | 4,862   | 2,425  | 5,597        |
| 4             | 06            | Lamjung                | 518                     | 452     | 80     | 268          |
| 4             | 07            | Tanahu                 | 1,235                   | 1,104   | 178    | 366          |
| 4             | 08            | Nawalparasi East       | 1,115                   | 1,221   | 704    | 1,489        |
| 4             | 09            | Syangja                | 623                     | 542     | 64     | 114          |
| 4             | 10            | Parbat                 | 336                     | 407     | 9      | 5            |
| 4             | 11            | Baglung                | 937                     | 761     | 69     | 94           |

Table 21. Annual Salaries and Wages by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

(Rs. millions)

|   | Province Code |                  | Size of Persons Engaged |       |        |              |
|---|---------------|------------------|-------------------------|-------|--------|--------------|
|   | District Code | District Name    | another 4 groups        |       |        |              |
|   |               |                  | 1-10 persons            | 11-50 | 51-100 | 101 and over |
| 5 | 01            | Rukum East       | 43                      | 57    | 0      | 0            |
| 5 | 02            | Rolpa            | 336                     | 236   | 29     | 100          |
| 5 | 03            | Pyuthan          | 472                     | 637   | 89     | 79           |
| 5 | 04            | Gulmi            | 624                     | 624   | 30     | 93           |
| 5 | 05            | Arghakhanchi     | 503                     | 287   | 1      | 383          |
| 5 | 06            | Palpa            | 700                     | 847   | 84     | 427          |
| 5 | 07            | Nawalparasi West | 877                     | 868   | 352    | 1,201        |
| 5 | 08            | Rupandehi        | 5,283                   | 4,122 | 2,592  | 6,459        |
| 5 | 09            | Kapilbastu       | 1,203                   | 702   | 281    | 954          |
| 5 | 10            | Dang             | 1,730                   | 1,354 | 365    | 648          |
| 5 | 11            | Banke            | 1,862                   | 2,059 | 1,122  | 1,248        |
| 5 | 12            | Bardiya          | 1,153                   | 848   | 88     | 221          |
| 6 | 01            | Dolpa            | 76                      | 115   | 4      | 0            |
| 6 | 02            | Mugu             | 118                     | 226   | 150    | 0            |
| 6 | 03            | Humla            | 134                     | 152   | 12     | 0            |
| 6 | 04            | Jumla            | 206                     | 250   | 16     | 80           |
| 6 | 05            | Kalikot          | 240                     | 213   | 20     | 0            |
| 6 | 06            | Dailekh          | 289                     | 280   | 74     | 27           |
| 6 | 07            | Jajarkot         | 184                     | 135   | 45     | 17           |
| 6 | 08            | Rukum West       | 280                     | 198   | 18     | 236          |
| 6 | 09            | Salyan           | 454                     | 374   | 16     | 9            |
| 6 | 10            | Surkhet          | 1,239                   | 899   | 222    | 365          |
| 7 | 01            | Bajura           | 149                     | 207   | 13     | 109          |
| 7 | 02            | Bajhang          | 288                     | 345   | 8      | 0            |
| 7 | 03            | Darchula         | 372                     | 330   | 31     | 76           |
| 7 | 04            | Baitadi          | 220                     | 289   | 38     | 0            |
| 7 | 05            | Dadeldhura       | 335                     | 237   | 0      | 50           |
| 7 | 06            | Doti             | 264                     | 294   | 11     | 112          |
| 7 | 07            | Achham           | 307                     | 494   | 86     | 73           |
| 7 | 08            | Kailali          | 2,344                   | 3,036 | 906    | 680          |
| 7 | 09            | Kanchanpur       | 911                     | 829   | 221    | 1,359        |

Table 22. Number of Entities with Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

|               |               |                        | (entities) |                         |        |        |        |        |        |       |
|---------------|---------------|------------------------|------------|-------------------------|--------|--------|--------|--------|--------|-------|
| Province Code |               |                        | Total      | Size of Persons Engaged |        |        |        |        |        |       |
| District Code |               | 1 to 7 persons         |            |                         |        |        |        |        |        |       |
|               | District Name | 1 person               |            | 2                       | 3      | 4      | 5      | 6      | 7      |       |
|               |               | Nepal                  | 219,303    | 17,893                  | 44,594 | 40,756 | 28,208 | 19,481 | 12,965 | 8,819 |
|               |               | Province 1             | 37,159     | 4,207                   | 7,610  | 6,831  | 4,562  | 3,219  | 2,069  | 1,387 |
|               |               | Province 2             | 26,718     | 2,708                   | 7,285  | 5,011  | 2,990  | 2,016  | 1,376  | 920   |
|               |               | Bagmati Province       | 80,954     | 5,219                   | 16,094 | 15,108 | 10,722 | 7,225  | 4,749  | 3,424 |
|               |               | Gandaki Province       | 22,952     | 1,827                   | 4,036  | 4,321  | 3,152  | 2,168  | 1,517  | 1,025 |
|               |               | Province 5             | 30,769     | 2,049                   | 5,880  | 6,106  | 4,199  | 2,807  | 1,920  | 1,265 |
|               |               | Karnali Province       | 7,475      | 632                     | 1,265  | 1,109  | 937    | 864    | 505    | 320   |
|               |               | Sudurpashchim Province | 13,276     | 1,251                   | 2,424  | 2,270  | 1,646  | 1,182  | 829    | 478   |
| 1             | 01            | Taplejung              | 1,072      | 325                     | 156    | 118    | 116    | 88     | 72     | 26    |
| 1             | 02            | Sankhuwasabha          | 1,256      | 318                     | 175    | 170    | 109    | 115    | 64     | 36    |
| 1             | 03            | Solukhumbu             | 827        | 36                      | 189    | 104    | 124    | 101    | 56     | 41    |
| 1             | 04            | Okhaldhunga            | 935        | 87                      | 145    | 130    | 92     | 74     | 48     | 56    |
| 1             | 05            | Khotang                | 806        | 79                      | 109    | 115    | 125    | 102    | 50     | 33    |
| 1             | 06            | Bhojpur                | 1,244      | 512                     | 185    | 116    | 92     | 101    | 49     | 34    |
| 1             | 07            | Dhankuta               | 1,308      | 256                     | 239    | 225    | 160    | 114    | 68     | 36    |
| 1             | 08            | Terhathum              | 769        | 120                     | 125    | 143    | 80     | 59     | 63     | 34    |
| 1             | 09            | Panchthar              | 1,099      | 204                     | 203    | 181    | 112    | 87     | 50     | 29    |
| 1             | 10            | Ilam                   | 2,034      | 327                     | 431    | 341    | 213    | 145    | 106    | 71    |
| 1             | 11            | Jhapa                  | 7,870      | 463                     | 1,784  | 1,631  | 1,035  | 646    | 421    | 294   |
| 1             | 12            | Morang                 | 7,810      | 216                     | 1,864  | 1,655  | 1,057  | 689    | 451    | 302   |
| 1             | 13            | Sunsari                | 7,402      | 415                     | 1,537  | 1,545  | 984    | 681    | 475    | 324   |
| 1             | 14            | Udayapur               | 2,727      | 849                     | 468    | 357    | 263    | 217    | 96     | 71    |
| 2             | 01            | Saptari                | 2,808      | 378                     | 840    | 425    | 243    | 196    | 127    | 101   |
| 2             | 02            | Siraha                 | 3,061      | 170                     | 795    | 639    | 393    | 251    | 191    | 124   |
| 2             | 03            | Dhanusa                | 5,035      | 505                     | 1,456  | 940    | 618    | 363    | 228    | 155   |
| 2             | 04            | Mahottari              | 3,903      | 903                     | 1,183  | 604    | 310    | 206    | 149    | 87    |
| 2             | 05            | Sarlahi                | 2,499      | 150                     | 594    | 528    | 299    | 198    | 130    | 117   |
| 2             | 06            | Rautahat               | 2,759      | 280                     | 658    | 553    | 330    | 228    | 151    | 98    |
| 2             | 07            | Bara                   | 2,684      | 148                     | 694    | 493    | 319    | 223    | 172    | 96    |
| 2             | 08            | Parsa                  | 3,969      | 174                     | 1,065  | 829    | 478    | 351    | 228    | 142   |
| 3             | 01            | Dolakha                | 2,097      | 594                     | 296    | 280    | 198    | 169    | 84     | 86    |
| 3             | 02            | Sindhupalchok          | 1,556      | 135                     | 250    | 231    | 145    | 117    | 97     | 63    |
| 3             | 03            | Rasuwa                 | 224        | 27                      | 37     | 44     | 29     | 20     | 11     | 14    |
| 3             | 04            | Dhading                | 3,380      | 680                     | 692    | 420    | 311    | 263    | 173    | 129   |
| 3             | 05            | Nuwakot                | 3,151      | 424                     | 871    | 499    | 348    | 240    | 147    | 106   |
| 3             | 06            | Kathmandu              | 39,231     | 1,583                   | 7,838  | 7,566  | 5,661  | 3,540  | 2,410  | 1,693 |
| 3             | 07            | Bhaktapur              | 5,362      | 431                     | 1,192  | 1,042  | 535    | 410    | 259    | 210   |
| 3             | 08            | Lalitpur               | 8,065      | 215                     | 1,718  | 1,413  | 987    | 719    | 519    | 391   |
| 3             | 09            | Kavrepalanchok         | 3,576      | 301                     | 644    | 612    | 456    | 316    | 216    | 159   |
| 3             | 10            | Ramechhap              | 1,116      | 121                     | 158    | 147    | 118    | 107    | 62     | 54    |
| 3             | 11            | Sindhuli               | 1,630      | 50                      | 183    | 268    | 211    | 196    | 101    | 54    |
| 3             | 12            | Makawanpur             | 4,039      | 344                     | 889    | 862    | 533    | 352    | 231    | 156   |
| 3             | 13            | Chitawan               | 7,527      | 314                     | 1,326  | 1,724  | 1,190  | 776    | 439    | 309   |

Table 22. Number of Entities with Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

| (entities)    |               |                  |       |                         |       |       |       |     |     |     |
|---------------|---------------|------------------|-------|-------------------------|-------|-------|-------|-----|-----|-----|
| Province Code |               |                  | Total | Size of Persons Engaged |       |       |       |     |     |     |
| District Code | District Name | 1 to 7 persons   |       |                         |       |       |       |     |     |     |
|               |               | 1 person         |       | 2                       | 3     | 4     | 5     | 6   | 7   |     |
| 4             | 01            | Gorkha           | 2,255 | 181                     | 541   | 413   | 321   | 208 | 149 | 72  |
| 4             | 02            | Manang           | 170   | 5                       | 28    | 38    | 28    | 21  | 17  | 7   |
| 4             | 03            | Mustang          | 240   | 9                       | 32    | 59    | 45    | 26  | 15  | 6   |
| 4             | 04            | Myagdi           | 859   | 38                      | 124   | 156   | 124   | 103 | 67  | 43  |
| 4             | 05            | Kaski            | 8,564 | 215                     | 1,638 | 1,763 | 1,199 | 851 | 568 | 437 |
| 4             | 06            | Lamjung          | 1,323 | 120                     | 195   | 251   | 214   | 141 | 81  | 47  |
| 4             | 07            | Tanahu           | 2,562 | 275                     | 412   | 503   | 356   | 221 | 138 | 114 |
| 4             | 08            | Nawalparasi East | 2,521 | 423                     | 453   | 440   | 297   | 197 | 115 | 93  |
| 4             | 09            | Syangja          | 1,215 | 62                      | 134   | 180   | 188   | 124 | 108 | 62  |
| 4             | 10            | Parbat           | 881   | 84                      | 133   | 123   | 107   | 98  | 76  | 36  |
| 4             | 11            | Baglung          | 2,362 | 415                     | 346   | 395   | 273   | 178 | 183 | 108 |
| 5             | 01            | Rukum East       | 148   | 5                       | 15    | 18    | 16    | 28  | 13  | 6   |
| 5             | 02            | Rolpa            | 752   | 47                      | 88    | 116   | 101   | 105 | 45  | 30  |
| 5             | 03            | Pyuthan          | 1,105 | 68                      | 104   | 138   | 96    | 82  | 86  | 82  |
| 5             | 04            | Gulmi            | 1,727 | 398                     | 266   | 254   | 187   | 130 | 108 | 56  |
| 5             | 05            | Arghakhanchi     | 1,189 | 167                     | 232   | 154   | 178   | 132 | 69  | 47  |
| 5             | 06            | Palpa            | 1,690 | 261                     | 250   | 255   | 182   | 149 | 130 | 85  |
| 5             | 07            | Nawalparasi West | 2,035 | 76                      | 427   | 415   | 265   | 163 | 133 | 76  |
| 5             | 08            | Rupandehi        | 8,998 | 176                     | 1,745 | 2,027 | 1,450 | 865 | 591 | 366 |
| 5             | 09            | Kapilbastu       | 2,658 | 125                     | 561   | 555   | 370   | 258 | 171 | 118 |
| 5             | 10            | Dang             | 3,019 | 99                      | 491   | 671   | 464   | 319 | 185 | 129 |
| 5             | 11            | Banke            | 4,187 | 197                     | 847   | 861   | 558   | 393 | 246 | 172 |
| 5             | 12            | Bardiya          | 3,261 | 430                     | 854   | 642   | 332   | 183 | 143 | 98  |
| 6             | 01            | Dolpa            | 168   | 2                       | 12    | 22    | 23    | 19  | 20  | 10  |
| 6             | 02            | Mugu             | 250   | 9                       | 23    | 26    | 32    | 42  | 28  | 9   |
| 6             | 03            | Humla            | 360   | 52                      | 54    | 47    | 32    | 24  | 25  | 18  |
| 6             | 04            | Jumla            | 509   | 61                      | 101   | 55    | 41    | 38  | 39  | 33  |
| 6             | 05            | Kalikot          | 605   | 78                      | 142   | 63    | 66    | 44  | 32  | 31  |
| 6             | 06            | Dailekh          | 966   | 81                      | 218   | 145   | 117   | 95  | 52  | 41  |
| 6             | 07            | Jajarkot         | 550   | 18                      | 73    | 67    | 78    | 96  | 41  | 32  |
| 6             | 08            | Rukum West       | 742   | 92                      | 96    | 112   | 100   | 102 | 43  | 19  |
| 6             | 09            | Salyan           | 1,076 | 91                      | 174   | 165   | 130   | 139 | 82  | 30  |
| 6             | 10            | Surkhet          | 2,249 | 148                     | 372   | 407   | 318   | 265 | 143 | 97  |
| 7             | 01            | Bajura           | 653   | 240                     | 74    | 54    | 45    | 39  | 36  | 28  |
| 7             | 02            | Bajhang          | 898   | 36                      | 119   | 145   | 123   | 111 | 88  | 35  |
| 7             | 03            | Darchula         | 1,233 | 294                     | 270   | 166   | 117   | 92  | 40  | 24  |
| 7             | 04            | Baitadi          | 817   | 49                      | 92    | 126   | 105   | 107 | 63  | 32  |
| 7             | 05            | Dadeldhura       | 901   | 50                      | 219   | 129   | 131   | 71  | 70  | 29  |
| 7             | 06            | Doti             | 835   | 177                     | 85    | 98    | 76    | 91  | 64  | 33  |
| 7             | 07            | Achham           | 901   | 107                     | 164   | 112   | 112   | 86  | 74  | 44  |
| 7             | 08            | Kailali          | 4,671 | 171                     | 906   | 971   | 644   | 408 | 274 | 164 |
| 7             | 09            | Kanchanpur       | 2,367 | 127                     | 495   | 469   | 293   | 177 | 120 | 89  |

Table 22. Number of Entities with Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

| Province Code |               |                        | Size of Persons Engaged |       |        |        |       |         |         |                | (entities) |
|---------------|---------------|------------------------|-------------------------|-------|--------|--------|-------|---------|---------|----------------|------------|
|               | District Code | District Name          | 8 persons or more       |       |        |        |       |         |         |                |            |
|               |               |                        | 8 persons               | 9     | 10-19  | 20-49  | 50-99 | 100-499 | 500-999 | 1,000 and over |            |
|               |               | Nepal                  | 6,419                   | 5,013 | 21,572 | 10,014 | 1,939 | 1,442   | 125     | 63             |            |
|               |               | Province 1             | 954                     | 755   | 3,396  | 1,691  | 280   | 182     | 10      | 6              |            |
|               |               | Province 2             | 714                     | 465   | 1,961  | 874    | 179   | 205     | 13      | 1              |            |
|               |               | Bagmati Province       | 2,591                   | 1,956 | 8,132  | 4,042  | 883   | 683     | 79      | 47             |            |
|               |               | Gandaki Province       | 645                     | 541   | 2,354  | 1,067  | 197   | 89      | 9       | 4              |            |
|               |               | Province 5             | 847                     | 690   | 3,098  | 1,407  | 269   | 217     | 11      | 4              |            |
|               |               | Karnali Province       | 253                     | 241   | 963    | 322    | 48    | 15      | 0       | 1              |            |
|               |               | Sudurpashchim Province | 415                     | 365   | 1,668  | 611    | 83    | 51      | 3       | 0              |            |
| 1             | 01            | Taplejung              | 27                      | 27    | 87     | 26     | 4     |         |         |                |            |
| 1             | 02            | Sankhuwasabha          | 30                      | 30    | 155    | 48     | 3     | 3       |         |                |            |
| 1             | 03            | Solukhumbu             | 14                      | 18    | 89     | 45     | 8     | 1       | 1       |                |            |
| 1             | 04            | Okhaldhunga            | 31                      | 38    | 136    | 68     | 21    | 9       |         |                |            |
| 1             | 05            | Khotang                | 23                      | 31    | 114    | 20     | 1     | 3       | 1       |                |            |
| 1             | 06            | Bhojpur                | 15                      | 21    | 94     | 22     | 3     |         |         |                |            |
| 1             | 07            | Dhankuta               | 35                      | 22    | 100    | 47     | 1     | 5       |         |                |            |
| 1             | 08            | Terhathum              | 14                      | 12    | 79     | 38     | 1     | 1       |         |                |            |
| 1             | 09            | Panchthar              | 33                      | 32    | 135    | 28     | 2     | 3       |         |                |            |
| 1             | 10            | Ilam                   | 41                      | 22    | 237    | 81     | 14    | 4       | 1       |                |            |
| 1             | 11            | Jhapa                  | 225                     | 157   | 662    | 443    | 62    | 46      | 1       |                |            |
| 1             | 12            | Morang                 | 215                     | 145   | 631    | 407    | 102   | 70      | 4       | 2              |            |
| 1             | 13            | Sunsari                | 192                     | 162   | 648    | 347    | 53    | 33      | 2       | 4              |            |
| 1             | 14            | Udayapur               | 59                      | 38    | 229    | 71     | 5     | 4       |         |                |            |
| 2             | 01            | Saptari                | 84                      | 58    | 215    | 96     | 17    | 28      |         |                |            |
| 2             | 02            | Siraha                 | 95                      | 56    | 226    | 81     | 10    | 29      | 1       |                |            |
| 2             | 03            | Dhanusa                | 117                     | 71    | 363    | 166    | 32    | 20      | 1       |                |            |
| 2             | 04            | Mahottari              | 75                      | 52    | 213    | 89     | 9     | 21      | 2       |                |            |
| 2             | 05            | Sarlahi                | 72                      | 56    | 210    | 102    | 25    | 17      | 1       |                |            |
| 2             | 06            | Rautahat               | 65                      | 42    | 212    | 84     | 24    | 30      | 4       |                |            |
| 2             | 07            | Bara                   | 83                      | 61    | 217    | 108    | 31    | 35      | 4       |                |            |
| 2             | 08            | Parsa                  | 123                     | 69    | 305    | 148    | 31    | 25      |         | 1              |            |
| 3             | 01            | Dolakha                | 53                      | 61    | 200    | 64     | 8     | 4       |         |                |            |
| 3             | 02            | Sindhupalchok          | 57                      | 74    | 285    | 87     | 12    | 3       |         |                |            |
| 3             | 03            | Rasuwa                 | 3                       | 5     | 26     | 8      |       |         |         |                |            |
| 3             | 04            | Dhading                | 77                      | 98    | 341    | 128    | 23    | 41      | 4       |                |            |
| 3             | 05            | Nuwakot                | 67                      | 70    | 268    | 95     | 7     | 8       | 1       |                |            |
| 3             | 06            | Kathmandu              | 1,430                   | 852   | 3,652  | 2,038  | 488   | 391     | 49      | 40             |            |
| 3             | 07            | Bhaktapur              | 153                     | 122   | 544    | 316    | 73    | 67      | 8       |                |            |
| 3             | 08            | Lalitpur               | 251                     | 217   | 882    | 518    | 128   | 94      | 9       | 4              |            |
| 3             | 09            | Kavrepalanchok         | 108                     | 108   | 413    | 187    | 29    | 21      | 3       | 3              |            |
| 3             | 10            | Ramechhap              | 42                      | 51    | 201    | 51     | 3     | 1       |         |                |            |
| 3             | 11            | Sindhuli               | 57                      | 59    | 354    | 83     | 9     | 5       |         |                |            |
| 3             | 12            | Makawanpur             | 79                      | 79    | 334    | 138    | 26    | 16      |         |                |            |
| 3             | 13            | Chitawan               | 214                     | 160   | 632    | 329    | 77    | 32      | 5       |                |            |

Table 22. Number of Entities with Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

|               |               |                  | (entities)              |     |       |       |       |         |         |                |
|---------------|---------------|------------------|-------------------------|-----|-------|-------|-------|---------|---------|----------------|
| Province Code |               |                  | Size of Persons Engaged |     |       |       |       |         |         |                |
|               | District Code |                  | 8 persons or more       |     |       |       |       |         |         |                |
|               |               | District Name    | 8 persons               | 9   | 10-19 | 20-49 | 50-99 | 100-499 | 500-999 | 1,000 and over |
| 4             | 01            | Gorkha           | 46                      | 38  | 185   | 86    | 7     | 8       |         |                |
| 4             | 02            | Manang           | 9                       | 5   | 9     | 2     | 1     |         |         |                |
| 4             | 03            | Mustang          | 9                       | 9   | 14    | 12    | 1     | 3       |         |                |
| 4             | 04            | Myagdi           | 27                      | 26  | 107   | 38    | 2     | 4       |         |                |
| 4             | 05            | Kaski            | 277                     | 230 | 837   | 391   | 108   | 44      | 6       |                |
| 4             | 06            | Lamjung          | 29                      | 22  | 142   | 67    | 10    | 1       |         | 3              |
| 4             | 07            | Tanahu           | 82                      | 58  | 257   | 121   | 17    | 6       | 1       | 1              |
| 4             | 08            | Nawalparasi East | 62                      | 44  | 229   | 127   | 24    | 15      | 2       |                |
| 4             | 09            | Syangja          | 32                      | 34  | 181   | 95    | 12    | 3       |         |                |
| 4             | 10            | Parbat           | 30                      | 20  | 122   | 49    | 2     | 1       |         |                |
| 4             | 11            | Baglung          | 42                      | 55  | 271   | 79    | 13    | 4       |         |                |
| 5             | 01            | Rukum East       | 4                       | 12  | 28    | 3     |       |         |         |                |
| 5             | 02            | Rolpa            | 21                      | 43  | 123   | 26    | 3     | 4       |         |                |
| 5             | 03            | Pyuthan          | 51                      | 56  | 268   | 67    | 5     | 2       |         |                |
| 5             | 04            | Gulmi            | 33                      | 32  | 182   | 75    | 3     | 3       |         |                |
| 5             | 05            | Arghakhanchi     | 21                      | 28  | 127   | 31    | 1     | 2       |         |                |
| 5             | 06            | Palpa            | 49                      | 27  | 204   | 88    | 6     | 3       | 1       |                |
| 5             | 07            | Nawalparasi West | 54                      | 41  | 235   | 101   | 23    | 23      | 1       | 2              |
| 5             | 08            | Rupandehi        | 273                     | 180 | 726   | 395   | 120   | 78      | 6       |                |
| 5             | 09            | Kapilbastu       | 64                      | 65  | 217   | 93    | 22    | 38      | 1       |                |
| 5             | 10            | Dang             | 74                      | 71  | 310   | 168   | 22    | 15      |         | 1              |
| 5             | 11            | Banke            | 113                     | 85  | 388   | 231   | 55    | 38      | 2       | 1              |
| 5             | 12            | Bardiya          | 90                      | 50  | 290   | 129   | 9     | 11      |         |                |
| 6             | 01            | Dolpa            | 3                       | 10  | 21    | 25    | 1     |         |         |                |
| 6             | 02            | Mugu             | 10                      | 9   | 29    | 19    | 14    |         |         |                |
| 6             | 03            | Humla            | 10                      | 14  | 56    | 27    | 1     |         |         |                |
| 6             | 04            | Jumla            | 20                      | 23  | 77    | 19    | 1     | 1       |         |                |
| 6             | 05            | Kalikot          | 21                      | 19  | 87    | 20    | 2     |         |         |                |
| 6             | 06            | Dailekh          | 29                      | 24  | 130   | 31    | 2     | 1       |         |                |
| 6             | 07            | Jajarkot         | 31                      | 20  | 80    | 11    | 2     | 1       |         |                |
| 6             | 08            | Rukum West       | 22                      | 40  | 92    | 19    | 3     | 2       |         |                |
| 6             | 09            | Salyan           | 38                      | 42  | 137   | 44    | 3     | 1       |         |                |
| 6             | 10            | Surkhet          | 69                      | 40  | 254   | 107   | 19    | 9       |         | 1              |
| 7             | 01            | Bajura           | 16                      | 18  | 76    | 22    | 2     | 3       |         |                |
| 7             | 02            | Bajhang          | 27                      | 47  | 121   | 45    | 1     |         |         |                |
| 7             | 03            | Darchula         | 44                      | 36  | 114   | 30    | 5     | 1       |         |                |
| 7             | 04            | Baitadi          | 28                      | 38  | 142   | 34    | 1     |         |         |                |
| 7             | 05            | Dadeldhura       | 29                      | 32  | 114   | 25    |       | 2       |         |                |
| 7             | 06            | Doti             | 26                      | 25  | 128   | 28    | 2     | 2       |         |                |
| 7             | 07            | Achham           | 28                      | 27  | 107   | 36    | 2     | 1       | 1       |                |
| 7             | 08            | Kailali          | 158                     | 102 | 554   | 248   | 48    | 23      |         |                |
| 7             | 09            | Kanchanpur       | 59                      | 40  | 312   | 143   | 22    | 19      | 2       |                |

Table 22. Number of Entities with Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(entities)

| Province Code |               |                        | Size of Persons Engaged       |             |             |             |              |              |
|---------------|---------------|------------------------|-------------------------------|-------------|-------------|-------------|--------------|--------------|
|               | District Code |                        | 5 persons and over (6 groups) |             |             |             |              |              |
|               |               | District Name          | 5 persons and over            | 10 and over | 20 and over | 50 and over | 100 and over | 500 and over |
|               |               | Nepal                  | 87,852                        | 35,155      | 13,583      | 3,569       | 1,630        | 188          |
|               |               | Province 1             | 13,949                        | 5,565       | 2,169       | 478         | 198          | 16           |
|               |               | Province 2             | 8,724                         | 3,233       | 1,272       | 398         | 219          | 14           |
|               |               | Bagmati Province       | 33,811                        | 13,866      | 5,734       | 1,692       | 809          | 126          |
|               |               | Gandaki Province       | 9,616                         | 3,720       | 1,366       | 299         | 102          | 13           |
|               |               | Province 5             | 12,535                        | 5,006       | 1,908       | 501         | 232          | 15           |
|               |               | Karnali Province       | 3,532                         | 1,349       | 386         | 64          | 16           | 1            |
|               |               | Sudurpashchim Province | 5,685                         | 2,416       | 748         | 137         | 54           | 3            |
| 1             | 01            | Taplejung              | 357                           | 117         | 30          | 4           | 0            | 0            |
| 1             | 02            | Sankhuwasabha          | 484                           | 209         | 54          | 6           | 3            | 0            |
| 1             | 03            | Solukhumbu             | 374                           | 144         | 55          | 10          | 2            | 1            |
| 1             | 04            | Okhaldhunga            | 481                           | 234         | 98          | 30          | 9            | 0            |
| 1             | 05            | Khotang                | 378                           | 139         | 25          | 5           | 4            | 1            |
| 1             | 06            | Bhojpur                | 339                           | 119         | 25          | 3           | 0            | 0            |
| 1             | 07            | Dhankuta               | 428                           | 153         | 53          | 6           | 5            | 0            |
| 1             | 08            | Terhathum              | 301                           | 119         | 40          | 2           | 1            | 0            |
| 1             | 09            | Panchthar              | 399                           | 168         | 33          | 5           | 3            | 0            |
| 1             | 10            | Ilam                   | 722                           | 337         | 100         | 19          | 5            | 1            |
| 1             | 11            | Jhapa                  | 2,957                         | 1,214       | 552         | 109         | 47           | 1            |
| 1             | 12            | Morang                 | 3,018                         | 1,216       | 585         | 178         | 76           | 6            |
| 1             | 13            | Sunsari                | 2,921                         | 1,087       | 439         | 92          | 39           | 6            |
| 1             | 14            | Udayapur               | 790                           | 309         | 80          | 9           | 4            | 0            |
| 2             | 01            | Saptari                | 922                           | 356         | 141         | 45          | 28           | 0            |
| 2             | 02            | Siraha                 | 1,064                         | 347         | 121         | 40          | 30           | 1            |
| 2             | 03            | Dhanusa                | 1,516                         | 582         | 219         | 53          | 21           | 1            |
| 2             | 04            | Mahottari              | 903                           | 334         | 121         | 32          | 23           | 2            |
| 2             | 05            | Sarlahi                | 928                           | 355         | 145         | 43          | 18           | 1            |
| 2             | 06            | Rautahat               | 938                           | 354         | 142         | 58          | 34           | 4            |
| 2             | 07            | Bara                   | 1,030                         | 395         | 178         | 70          | 39           | 4            |
| 2             | 08            | Parsa                  | 1,423                         | 510         | 205         | 57          | 26           | 1            |
| 3             | 01            | Dolakha                | 729                           | 276         | 76          | 12          | 4            | 0            |
| 3             | 02            | Sindhupalchok          | 795                           | 387         | 102         | 15          | 3            | 0            |
| 3             | 03            | Rasuwa                 | 87                            | 34          | 8           | 0           | 0            | 0            |
| 3             | 04            | Dhading                | 1,277                         | 537         | 196         | 68          | 45           | 4            |
| 3             | 05            | Nuwakot                | 1,009                         | 379         | 111         | 16          | 9            | 1            |
| 3             | 06            | Kathmandu              | 16,583                        | 6,658       | 3,006       | 968         | 480          | 89           |
| 3             | 07            | Bhaktapur              | 2,162                         | 1,008       | 464         | 148         | 75           | 8            |
| 3             | 08            | Lalitpur               | 3,732                         | 1,635       | 753         | 235         | 107          | 13           |
| 3             | 09            | Kavrepalanchok         | 1,563                         | 656         | 243         | 56          | 27           | 6            |
| 3             | 10            | Ramechhap              | 572                           | 256         | 55          | 4           | 1            | 0            |
| 3             | 11            | Sindhuli               | 918                           | 451         | 97          | 14          | 5            | 0            |
| 3             | 12            | Makawanpur             | 1,411                         | 514         | 180         | 42          | 16           | 0            |
| 3             | 13            | Chitawan               | 2,973                         | 1,075       | 443         | 114         | 37           | 5            |

Table 22. Number of Entities with Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(entities)

| Province Code |               |                  | Size of Persons Engaged       |             |             |             |              |              |
|---------------|---------------|------------------|-------------------------------|-------------|-------------|-------------|--------------|--------------|
|               | District Code |                  | 5 persons and over (6 groups) |             |             |             |              |              |
|               |               | District Name    | 5 persons and over            | 10 and over | 20 and over | 50 and over | 100 and over | 500 and over |
| 4             | 01            | Gorkha           | 799                           | 286         | 101         | 15          | 8            | 0            |
| 4             | 02            | Manang           | 71                            | 12          | 3           | 1           | 0            | 0            |
| 4             | 03            | Mustang          | 95                            | 30          | 16          | 4           | 3            | 0            |
| 4             | 04            | Myagdi           | 417                           | 151         | 44          | 6           | 4            | 0            |
| 4             | 05            | Kaski            | 3,749                         | 1,386       | 549         | 158         | 50           | 6            |
| 4             | 06            | Lamjung          | 543                           | 223         | 81          | 14          | 4            | 3            |
| 4             | 07            | Tanahu           | 1,016                         | 403         | 146         | 25          | 8            | 2            |
| 4             | 08            | Nawalparasi East | 908                           | 397         | 168         | 41          | 17           | 2            |
| 4             | 09            | Syangja          | 651                           | 291         | 110         | 15          | 3            | 0            |
| 4             | 10            | Parbat           | 434                           | 174         | 52          | 3           | 1            | 0            |
| 4             | 11            | Baglung          | 933                           | 367         | 96          | 17          | 4            | 0            |
| 5             | 01            | Rukum East       | 94                            | 31          | 3           | 0           | 0            | 0            |
| 5             | 02            | Rolpa            | 400                           | 156         | 33          | 7           | 4            | 0            |
| 5             | 03            | Pyuthan          | 699                           | 342         | 74          | 7           | 2            | 0            |
| 5             | 04            | Gulmi            | 622                           | 263         | 81          | 6           | 3            | 0            |
| 5             | 05            | Arghakhanchi     | 458                           | 161         | 34          | 3           | 2            | 0            |
| 5             | 06            | Palpa            | 742                           | 302         | 98          | 10          | 4            | 1            |
| 5             | 07            | Nawalparasi West | 852                           | 385         | 150         | 49          | 26           | 3            |
| 5             | 08            | Rupandehi        | 3,600                         | 1,325       | 599         | 204         | 84           | 6            |
| 5             | 09            | Kapilbastu       | 1,047                         | 371         | 154         | 61          | 39           | 1            |
| 5             | 10            | Dang             | 1,294                         | 516         | 206         | 38          | 16           | 1            |
| 5             | 11            | Banke            | 1,724                         | 715         | 327         | 96          | 41           | 3            |
| 5             | 12            | Bardiya          | 1,003                         | 439         | 149         | 20          | 11           | 0            |
| 6             | 01            | Dolpa            | 109                           | 47          | 26          | 1           | 0            | 0            |
| 6             | 02            | Mugu             | 160                           | 62          | 33          | 14          | 0            | 0            |
| 6             | 03            | Humla            | 175                           | 84          | 28          | 1           | 0            | 0            |
| 6             | 04            | Jumla            | 251                           | 98          | 21          | 2           | 1            | 0            |
| 6             | 05            | Kalikot          | 256                           | 109         | 22          | 2           | 0            | 0            |
| 6             | 06            | Dailekh          | 405                           | 164         | 34          | 3           | 1            | 0            |
| 6             | 07            | Jajarkot         | 314                           | 94          | 14          | 3           | 1            | 0            |
| 6             | 08            | Rukum West       | 342                           | 116         | 24          | 5           | 2            | 0            |
| 6             | 09            | Salyan           | 516                           | 185         | 48          | 4           | 1            | 0            |
| 6             | 10            | Surkhet          | 1,004                         | 390         | 136         | 29          | 10           | 1            |
| 7             | 01            | Bajura           | 240                           | 103         | 27          | 5           | 3            | 0            |
| 7             | 02            | Bajhang          | 475                           | 167         | 46          | 1           | 0            | 0            |
| 7             | 03            | Darchula         | 386                           | 150         | 36          | 6           | 1            | 0            |
| 7             | 04            | Baitadi          | 445                           | 177         | 35          | 1           | 0            | 0            |
| 7             | 05            | Dadeldhura       | 372                           | 141         | 27          | 2           | 2            | 0            |
| 7             | 06            | Doti             | 399                           | 160         | 32          | 4           | 2            | 0            |
| 7             | 07            | Achham           | 406                           | 147         | 40          | 4           | 2            | 1            |
| 7             | 08            | Kailali          | 1,979                         | 873         | 319         | 71          | 23           | 0            |
| 7             | 09            | Kanchanpur       | 983                           | 498         | 186         | 43          | 21           | 2            |

Table 22. Number of Entities with Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(entities)

| Province Code |               |                        | Size of Persons Engaged |        |        |              |
|---------------|---------------|------------------------|-------------------------|--------|--------|--------------|
|               | District Code |                        | another 4 groups        |        |        |              |
|               |               | District Name          | 1-10 persons            | 11-50  | 51-100 | 101 and over |
|               |               | Nepal                  | 188,665                 | 27,176 | 1,880  | 1,582        |
|               |               | Province 1             | 32,214                  | 4,482  | 268    | 195          |
|               |               | Province 2             | 23,913                  | 2,414  | 179    | 212          |
|               |               | Bagmati Province       | 68,842                  | 10,481 | 843    | 788          |
|               |               | Gandaki Province       | 19,716                  | 2,945  | 195    | 96           |
|               |               | Province 5             | 26,422                  | 3,856  | 269    | 222          |
|               |               | Karnali Province       | 6,350                   | 1,064  | 45     | 16           |
|               |               | Sudurpashchim Province | 11,208                  | 1,934  | 81     | 53           |
| 1             | 01            | Taplejung              | 977                     | 91     | 4      |              |
| 1             | 02            | Sankhuwasabha          | 1,073                   | 178    | 2      | 3            |
| 1             | 03            | Solukhumbu             | 703                     | 115    | 7      | 2            |
| 1             | 04            | Okhaldhunga            | 724                     | 181    | 21     | 9            |
| 1             | 05            | Khotang                | 684                     | 117    | 1      | 4            |
| 1             | 06            | Bhojpur                | 1,144                   | 97     | 3      |              |
| 1             | 07            | Dhankuta               | 1,173                   | 129    | 1      | 5            |
| 1             | 08            | Terhathum              | 664                     | 103    | 1      | 1            |
| 1             | 09            | Panchthar              | 959                     | 135    | 2      | 3            |
| 1             | 10            | Ilam                   | 1,740                   | 276    | 13     | 5            |
| 1             | 11            | Jhapa                  | 6,779                   | 987    | 58     | 46           |
| 1             | 12            | Morang                 | 6,712                   | 924    | 100    | 74           |
| 1             | 13            | Sunsari                | 6,436                   | 876    | 51     | 39           |
| 1             | 14            | Udayapur               | 2,446                   | 273    | 4      | 4            |
| 2             | 01            | Saptari                | 2,500                   | 263    | 18     | 27           |
| 2             | 02            | Siraha                 | 2,762                   | 261    | 8      | 30           |
| 2             | 03            | Dhanusa                | 4,527                   | 455    | 33     | 20           |
| 2             | 04            | Mahottari              | 3,613                   | 259    | 9      | 22           |
| 2             | 05            | Sarlahi                | 2,190                   | 266    | 25     | 18           |
| 2             | 06            | Rautahat               | 2,446                   | 256    | 25     | 32           |
| 2             | 07            | Bara                   | 2,344                   | 270    | 33     | 37           |
| 2             | 08            | Parsa                  | 3,531                   | 384    | 28     | 26           |
| 3             | 01            | Dolakha                | 1,859                   | 226    | 8      | 4            |
| 3             | 02            | Sindhupalchok          | 1,226                   | 316    | 11     | 3            |
| 3             | 03            | Rasuwa                 | 194                     | 30     |        |              |
| 3             | 04            | Dhading                | 2,925                   | 390    | 22     | 43           |
| 3             | 05            | Nuwakot                | 2,839                   | 296    | 7      | 9            |
| 3             | 06            | Kathmandu              | 33,423                  | 4,874  | 468    | 466          |
| 3             | 07            | Bhaktapur              | 4,454                   | 766    | 68     | 74           |
| 3             | 08            | Lalitpur               | 6,591                   | 1,246  | 124    | 104          |
| 3             | 09            | Kavrepalanchok         | 2,996                   | 527    | 26     | 27           |
| 3             | 10            | Ramechhap              | 898                     | 214    | 3      | 1            |
| 3             | 11            | Sindhuli               | 1,257                   | 359    | 9      | 5            |
| 3             | 12            | Makawanpur             | 3,593                   | 407    | 23     | 16           |
| 3             | 13            | Chitawan               | 6,587                   | 830    | 74     | 36           |

Table 22. Number of Entities with Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(entities)

| Province Code | Size of Persons Engaged |                  |                  |       |        |              |
|---------------|-------------------------|------------------|------------------|-------|--------|--------------|
|               | District Code           | District Name    | another 4 groups |       |        |              |
|               |                         |                  | 1-10 persons     | 11-50 | 51-100 | 101 and over |
| 4             | 01                      | Gorkha           | 2,001            | 239   | 7      | 8            |
| 4             | 02                      | Manang           | 160              | 9     | 1      |              |
| 4             | 03                      | Mustang          | 212              | 24    | 2      | 2            |
| 4             | 04                      | Myagdi           | 731              | 122   | 3      | 3            |
| 4             | 05                      | Kaski            | 7,361            | 1,049 | 107    | 47           |
| 4             | 06                      | Lamjung          | 1,120            | 189   | 10     | 4            |
| 4             | 07                      | Tanahu           | 2,218            | 321   | 15     | 8            |
| 4             | 08                      | Nawalparasi East | 2,179            | 302   | 23     | 17           |
| 4             | 09                      | Syangja          | 954              | 247   | 11     | 3            |
| 4             | 10                      | Parbat           | 733              | 145   | 2      | 1            |
| 4             | 11                      | Baglung          | 2,047            | 298   | 14     | 3            |
| 5             | 01                      | Rukum East       | 120              | 28    |        |              |
| 5             | 02                      | Rolpa            | 625              | 121   | 2      | 4            |
| 5             | 03                      | Pyuthan          | 829              | 269   | 5      | 2            |
| 5             | 04                      | Gulmi            | 1,495            | 226   | 3      | 3            |
| 5             | 05                      | Arghakhanchi     | 1,056            | 130   | 1      | 2            |
| 5             | 06                      | Palpa            | 1,431            | 249   | 6      | 4            |
| 5             | 07                      | Nawalparasi West | 1,703            | 284   | 23     | 25           |
| 5             | 08                      | Rupandehi        | 7,836            | 960   | 119    | 83           |
| 5             | 09                      | Kapilbastu       | 2,345            | 252   | 24     | 37           |
| 5             | 10                      | Dang             | 2,562            | 421   | 21     | 15           |
| 5             | 11                      | Banke            | 3,551            | 544   | 54     | 38           |
| 5             | 12                      | Bardiya          | 2,869            | 372   | 11     | 9            |
| 6             | 01                      | Dolpa            | 125              | 42    | 1      |              |
| 6             | 02                      | Mugu             | 195              | 44    | 11     |              |
| 6             | 03                      | Humla            | 290              | 69    | 1      |              |
| 6             | 04                      | Jumla            | 429              | 78    | 1      | 1            |
| 6             | 05                      | Kalikot          | 519              | 84    | 2      |              |
| 6             | 06                      | Dailekh          | 835              | 128   | 2      | 1            |
| 6             | 07                      | Jajarkot         | 470              | 77    | 2      | 1            |
| 6             | 08                      | Rukum West       | 642              | 95    | 3      | 2            |
| 6             | 09                      | Salyan           | 926              | 146   | 3      | 1            |
| 6             | 10                      | Surkhet          | 1,919            | 301   | 19     | 10           |
| 7             | 01                      | Bajura           | 568              | 81    | 1      | 3            |
| 7             | 02                      | Bajhang          | 766              | 131   | 1      |              |
| 7             | 03                      | Darchula         | 1,105            | 122   | 5      | 1            |
| 7             | 04                      | Baitadi          | 664              | 152   | 1      |              |
| 7             | 05                      | Dadeldhura       | 786              | 113   |        | 2            |
| 7             | 06                      | Doti             | 705              | 126   | 2      | 2            |
| 7             | 07                      | Achham           | 765              | 132   | 2      | 2            |
| 7             | 08                      | Kailali          | 3,930            | 671   | 48     | 22           |
| 7             | 09                      | Kanchanpur       | 1,919            | 406   | 21     | 21           |

Table 23. Number of Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

|               |               |                        | (persons) |                         |        |        |        |        |        |        |
|---------------|---------------|------------------------|-----------|-------------------------|--------|--------|--------|--------|--------|--------|
| Province Code |               |                        | Total     | Size of Persons Engaged |        |        |        |        |        |        |
|               | District Code | District Name          |           | 1 to 7 persons          |        |        |        |        |        |        |
|               |               |                        |           | 1 person                | 2      | 3      | 4      | 5      | 6      | 7      |
|               |               | Nepal                  | 1,709,101 | 17,893                  | 50,324 | 72,676 | 76,019 | 73,783 | 62,970 | 51,622 |
|               |               | Province 1             | 246,725   | 4,207                   | 8,745  | 12,176 | 12,322 | 12,349 | 10,014 | 8,153  |
|               |               | Province 2             | 161,145   | 2,708                   | 7,754  | 8,753  | 7,982  | 7,590  | 6,826  | 5,598  |
|               |               | Bagmati Province       | 788,352   | 5,219                   | 17,993 | 27,183 | 28,516 | 26,620 | 22,508 | 19,503 |
|               |               | Gandaki Province       | 158,226   | 1,827                   | 4,734  | 7,512  | 8,367  | 8,134  | 7,351  | 5,939  |
|               |               | Province 5             | 221,728   | 2,049                   | 6,719  | 10,598 | 11,039 | 10,455 | 9,302  | 7,434  |
|               |               | Karnali Province       | 48,360    | 632                     | 1,543  | 2,301  | 3,073  | 3,833  | 2,724  | 2,040  |
|               |               | Sudurpashchim Province | 84,565    | 1,251                   | 2,836  | 4,153  | 4,720  | 4,802  | 4,245  | 2,955  |
| 1             | 01            | Taplejung              | 4,648     | 325                     | 233    | 277    | 381    | 402    | 402    | 163    |
| 1             | 02            | Sankhuwasabha          | 6,443     | 318                     | 242    | 349    | 323    | 485    | 311    | 225    |
| 1             | 03            | Solukhumbu             | 5,749     | 36                      | 252    | 202    | 358    | 441    | 282    | 255    |
| 1             | 04            | Okhaldhunga            | 8,623     | 87                      | 168    | 279    | 301    | 332    | 256    | 315    |
| 1             | 05            | Khotang                | 5,731     | 79                      | 156    | 315    | 463    | 489    | 289    | 223    |
| 1             | 06            | Bhojpur                | 4,576     | 512                     | 232    | 259    | 323    | 445    | 279    | 225    |
| 1             | 07            | Dhankuta               | 6,673     | 256                     | 289    | 436    | 477    | 477    | 340    | 216    |
| 1             | 08            | Terhathum              | 4,041     | 120                     | 165    | 324    | 260    | 273    | 353    | 227    |
| 1             | 09            | Panchthar              | 6,043     | 204                     | 307    | 390    | 368    | 385    | 276    | 181    |
| 1             | 10            | Ilam                   | 11,714    | 327                     | 551    | 662    | 617    | 607    | 549    | 446    |
| 1             | 11            | Jhapa                  | 49,159    | 463                     | 1,901  | 2,679  | 2,592  | 2,281  | 1,926  | 1,691  |
| 1             | 12            | Morang                 | 63,467    | 216                     | 1,959  | 2,748  | 2,719  | 2,485  | 2,118  | 1,716  |
| 1             | 13            | Sunsari                | 58,058    | 415                     | 1,664  | 2,565  | 2,399  | 2,368  | 2,157  | 1,841  |
| 1             | 14            | Udayapur               | 11,800    | 849                     | 626    | 691    | 741    | 879    | 476    | 429    |
| 2             | 01            | Saptari                | 16,406    | 378                     | 907    | 776    | 688    | 785    | 648    | 634    |
| 2             | 02            | Siraha                 | 19,044    | 170                     | 817    | 1,105  | 1,026  | 952    | 936    | 744    |
| 2             | 03            | Dhanusa                | 24,540    | 505                     | 1,522  | 1,654  | 1,661  | 1,363  | 1,113  | 933    |
| 2             | 04            | Mahottari              | 17,591    | 903                     | 1,317  | 998    | 799    | 704    | 722    | 541    |
| 2             | 05            | Sarlahi                | 16,737    | 150                     | 659    | 1,000  | 854    | 778    | 660    | 721    |
| 2             | 06            | Rautahat               | 19,451    | 280                     | 688    | 888    | 812    | 801    | 744    | 589    |
| 2             | 07            | Bara                   | 22,668    | 148                     | 742    | 839    | 846    | 849    | 874    | 573    |
| 2             | 08            | Parsa                  | 24,708    | 174                     | 1,102  | 1,493  | 1,296  | 1,358  | 1,129  | 863    |
| 3             | 01            | Dolakha                | 10,097    | 594                     | 451    | 613    | 583    | 727    | 457    | 542    |
| 3             | 02            | Sindhupalchok          | 10,774    | 135                     | 332    | 529    | 438    | 504    | 518    | 393    |
| 3             | 03            | Rasuwa                 | 1,153     | 27                      | 53     | 89     | 88     | 78     | 62     | 92     |
| 3             | 04            | Dhading                | 26,571    | 680                     | 878    | 808    | 926    | 1,096  | 901    | 755    |
| 3             | 05            | Nuwakot                | 15,330    | 424                     | 1,052  | 827    | 1,026  | 996    | 763    | 647    |
| 3             | 06            | Kathmandu              | 460,079   | 1,583                   | 8,322  | 13,312 | 14,683 | 12,408 | 11,152 | 9,304  |
| 3             | 07            | Bhaktapur              | 52,676    | 431                     | 1,392  | 2,096  | 1,450  | 1,550  | 1,239  | 1,242  |
| 3             | 08            | Lalitpur               | 91,256    | 215                     | 1,806  | 2,492  | 2,627  | 2,668  | 2,421  | 2,240  |
| 3             | 09            | Kavrepalanchok         | 31,744    | 301                     | 773    | 1,204  | 1,310  | 1,257  | 1,050  | 956    |
| 3             | 10            | Ramechhap              | 7,124     | 121                     | 192    | 311    | 380    | 463    | 329    | 341    |
| 3             | 11            | Sindhuli               | 12,389    | 50                      | 217    | 545    | 654    | 860    | 518    | 335    |
| 3             | 12            | Makawanpur             | 21,507    | 344                     | 1,056  | 1,631  | 1,511  | 1,380  | 1,135  | 940    |
| 3             | 13            | Chitawan               | 47,652    | 314                     | 1,469  | 2,726  | 2,840  | 2,633  | 1,963  | 1,716  |

Table 23. Number of Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

| (persons)     |               |                  |        |                         |       |       |       |       |       |       |
|---------------|---------------|------------------|--------|-------------------------|-------|-------|-------|-------|-------|-------|
| Province Code |               |                  | Total  | Size of Persons Engaged |       |       |       |       |       |       |
| District Code | District Name | 1 to 7 persons   |        |                         |       |       |       |       |       |       |
|               |               | 1 person         |        | 2                       | 3     | 4     | 5     | 6     | 7     |       |
| 4             | 01            | Gorkha           | 11,759 | 181                     | 622   | 737   | 893   | 806   | 754   | 429   |
| 4             | 02            | Manang           | 679    | 5                       | 33    | 66    | 71    | 61    | 85    | 39    |
| 4             | 03            | Mustang          | 1,510  | 9                       | 39    | 94    | 103   | 80    | 67    | 33    |
| 4             | 04            | Myagdi           | 5,449  | 38                      | 167   | 279   | 367   | 413   | 340   | 255   |
| 4             | 05            | Kaski            | 59,169 | 215                     | 1,749 | 2,860 | 2,917 | 2,932 | 2,509 | 2,367 |
| 4             | 06            | Lamjung          | 17,523 | 120                     | 252   | 497   | 611   | 586   | 422   | 279   |
| 4             | 07            | Tanahu           | 17,245 | 275                     | 465   | 853   | 993   | 860   | 667   | 687   |
| 4             | 08            | Nawalparasi East | 17,531 | 423                     | 543   | 782   | 773   | 760   | 567   | 566   |
| 4             | 09            | Syangja          | 9,207  | 62                      | 186   | 360   | 538   | 512   | 560   | 380   |
| 4             | 10            | Parbat           | 5,336  | 84                      | 162   | 220   | 319   | 402   | 406   | 233   |
| 4             | 11            | Baglung          | 12,818 | 415                     | 516   | 764   | 782   | 722   | 974   | 671   |
| 5             | 01            | Rukum East       | 1,002  | 5                       | 22    | 47    | 62    | 138   | 77    | 42    |
| 5             | 02            | Rolpa            | 5,691  | 47                      | 119   | 275   | 350   | 486   | 257   | 193   |
| 5             | 03            | Pyuthan          | 8,461  | 68                      | 139   | 274   | 291   | 346   | 458   | 504   |
| 5             | 04            | Gulmi            | 9,308  | 398                     | 309   | 476   | 593   | 564   | 583   | 358   |
| 5             | 05            | Arghakhanchi     | 5,857  | 167                     | 271   | 292   | 601   | 577   | 366   | 306   |
| 5             | 06            | Palpa            | 10,761 | 261                     | 306   | 458   | 484   | 602   | 709   | 533   |
| 5             | 07            | Nawalparasi West | 24,150 | 76                      | 473   | 715   | 674   | 594   | 632   | 438   |
| 5             | 08            | Rupandehi        | 65,625 | 176                     | 1,887 | 3,240 | 3,531 | 2,926 | 2,647 | 2,006 |
| 5             | 09            | Kapilbastu       | 20,662 | 125                     | 620   | 1,004 | 950   | 967   | 826   | 716   |
| 5             | 10            | Dang             | 20,385 | 99                      | 540   | 1,053 | 1,135 | 1,131 | 893   | 740   |
| 5             | 11            | Banke            | 33,285 | 197                     | 961   | 1,507 | 1,438 | 1,412 | 1,161 | 997   |
| 5             | 12            | Bardiya          | 16,541 | 430                     | 1,072 | 1,257 | 930   | 712   | 693   | 601   |
| 6             | 01            | Dolpa            | 1,584  | 2                       | 14    | 45    | 77    | 89    | 117   | 67    |
| 6             | 02            | Mugu             | 2,460  | 9                       | 30    | 66    | 120   | 193   | 159   | 61    |
| 6             | 03            | Humla            | 2,270  | 52                      | 74    | 97    | 112   | 107   | 144   | 126   |
| 6             | 04            | Jumla            | 3,119  | 61                      | 121   | 101   | 135   | 163   | 204   | 207   |
| 6             | 05            | Kalikot          | 3,323  | 78                      | 186   | 162   | 243   | 212   | 183   | 214   |
| 6             | 06            | Dailekh          | 5,400  | 81                      | 267   | 343   | 409   | 450   | 295   | 275   |
| 6             | 07            | Jajarkot         | 3,521  | 18                      | 95    | 182   | 296   | 466   | 238   | 219   |
| 6             | 08            | Rukum West       | 4,404  | 92                      | 112   | 218   | 324   | 478   | 217   | 122   |
| 6             | 09            | Salyan           | 6,216  | 91                      | 222   | 342   | 446   | 617   | 455   | 188   |
| 6             | 10            | Surkhet          | 16,063 | 148                     | 422   | 745   | 911   | 1,058 | 712   | 561   |
| 7             | 01            | Bajura           | 3,755  | 240                     | 107   | 131   | 168   | 184   | 210   | 190   |
| 7             | 02            | Bajhang          | 5,466  | 36                      | 151   | 309   | 430   | 520   | 494   | 239   |
| 7             | 03            | Darchula         | 5,601  | 294                     | 322   | 303   | 382   | 416   | 223   | 152   |
| 7             | 04            | Baitadi          | 5,283  | 49                      | 127   | 282   | 382   | 512   | 373   | 219   |
| 7             | 05            | Dadeldhura       | 4,602  | 50                      | 243   | 237   | 387   | 284   | 353   | 171   |
| 7             | 06            | Doti             | 5,130  | 177                     | 115   | 209   | 262   | 423   | 342   | 209   |
| 7             | 07            | Achham           | 6,024  | 107                     | 202   | 262   | 388   | 402   | 419   | 299   |
| 7             | 08            | Kailali          | 30,413 | 171                     | 994   | 1,612 | 1,588 | 1,451 | 1,264 | 943   |
| 7             | 09            | Kanchanpur       | 18,291 | 127                     | 575   | 808   | 733   | 610   | 567   | 533   |

Table 23. Number of Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

| Province Code |               |                        | Size of Persons Engaged |        |         |         |         |         |         |                |
|---------------|---------------|------------------------|-------------------------|--------|---------|---------|---------|---------|---------|----------------|
|               | District Code | District Name          | 8 persons or more       |        |         |         |         |         |         |                |
|               |               |                        | 8 persons               | 9      | 10-19   | 20-49   | 50-99   | 100-499 | 500-999 | 1,000 and over |
|               |               | Nepal                  | 43,379                  | 40,335 | 265,508 | 279,801 | 127,931 | 273,743 | 82,724  | 190,393        |
|               |               | Province 1             | 6,598                   | 6,121  | 42,628  | 47,175  | 18,394  | 32,671  | 6,893   | 18,279         |
|               |               | Province 2             | 5,034                   | 3,763  | 23,689  | 23,883  | 11,917  | 35,929  | 8,656   | 1,063          |
|               |               | Bagmati Province       | 16,767                  | 15,459 | 98,174  | 114,795 | 58,055  | 136,708 | 52,360  | 148,492        |
|               |               | Gandaki Province       | 4,335                   | 4,303  | 29,321  | 29,880  | 13,075  | 15,802  | 5,919   | 11,727         |
|               |               | Province 5             | 5,775                   | 5,533  | 38,258  | 39,516  | 17,923  | 41,571  | 6,785   | 8,771          |
|               |               | Karnali Province       | 1,894                   | 2,085  | 12,307  | 8,396   | 3,092   | 2,379   | 0       | 2,061          |
|               |               | Sudurpashchim Province | 2,976                   | 3,071  | 21,131  | 16,156  | 5,475   | 8,683   | 2,111   | 0              |
| 1             | 01            | Taplejung              | 200                     | 237    | 1,110   | 656     | 262     |         |         |                |
| 1             | 02            | Sankhuwasabha          | 228                     | 258    | 1,936   | 1,186   | 171     | 411     |         |                |
| 1             | 03            | Solukhumbu             | 103                     | 155    | 1,128   | 1,273   | 478     | 106     | 680     |                |
| 1             | 04            | Okhaldhunga            | 222                     | 285    | 1,683   | 1,879   | 1,318   | 1,498   |         |                |
| 1             | 05            | Khotang                | 183                     | 272    | 1,530   | 540     | 76      | 565     | 551     |                |
| 1             | 06            | Bhojpur                | 111                     | 187    | 1,230   | 564     | 209     |         |         |                |
| 1             | 07            | Dhankuta               | 250                     | 188    | 1,366   | 1,323   | 95      | 960     |         |                |
| 1             | 08            | Terhathum              | 110                     | 100    | 995     | 900     | 61      | 153     |         |                |
| 1             | 09            | Panchthar              | 246                     | 287    | 1,794   | 747     | 153     | 705     |         |                |
| 1             | 10            | Ilam                   | 293                     | 179    | 3,087   | 2,222   | 902     | 590     | 682     |                |
| 1             | 11            | Jhapa                  | 1,525                   | 1,249  | 8,129   | 12,754  | 4,015   | 7,184   | 770     |                |
| 1             | 12            | Morang                 | 1,445                   | 1,142  | 7,796   | 11,565  | 6,887   | 13,315  | 2,606   | 4,750          |
| 1             | 13            | Sunsari                | 1,252                   | 1,265  | 7,855   | 9,596   | 3,494   | 6,054   | 1,604   | 13,529         |
| 1             | 14            | Udayapur               | 430                     | 317    | 2,989   | 1,970   | 273     | 1,130   |         |                |
| 2             | 01            | Saptari                | 612                     | 484    | 2,676   | 2,494   | 1,197   | 4,127   |         |                |
| 2             | 02            | Siraha                 | 665                     | 435    | 2,714   | 2,101   | 655     | 6,224   | 500     |                |
| 2             | 03            | Dhanusa                | 819                     | 567    | 4,406   | 4,716   | 2,017   | 2,733   | 531     |                |
| 2             | 04            | Mahottari              | 520                     | 415    | 2,615   | 2,409   | 581     | 3,844   | 1,223   |                |
| 2             | 05            | Sarlahi                | 506                     | 466    | 2,570   | 2,905   | 1,587   | 3,190   | 691     |                |
| 2             | 06            | Rautahat               | 449                     | 329    | 2,555   | 2,265   | 1,703   | 4,963   | 2,385   |                |
| 2             | 07            | Bara                   | 584                     | 510    | 2,554   | 2,965   | 2,094   | 5,764   | 3,326   |                |
| 2             | 08            | Parsa                  | 879                     | 557    | 3,599   | 4,028   | 2,083   | 5,084   |         | 1,063          |
| 3             | 01            | Dolakha                | 383                     | 511    | 2,496   | 1,665   | 530     | 545     |         |                |
| 3             | 02            | Sindhupalchok          | 408                     | 615    | 3,510   | 2,260   | 760     | 372     |         |                |
| 3             | 03            | Rasuwa                 | 21                      | 44     | 372     | 227     |         |         |         |                |
| 3             | 04            | Dhading                | 535                     | 789    | 4,127   | 3,374   | 1,514   | 8,154   | 2,034   |                |
| 3             | 05            | Nuwakot                | 474                     | 568    | 3,343   | 2,500   | 446     | 1,740   | 524     |                |
| 3             | 06            | Kathmandu              | 8,815                   | 6,628  | 43,067  | 58,831  | 32,147  | 76,394  | 33,424  | 130,009        |
| 3             | 07            | Bhaktapur              | 1,044                   | 974    | 6,672   | 8,942   | 4,805   | 15,708  | 5,131   |                |
| 3             | 08            | Lalitpur               | 1,684                   | 1,679  | 10,807  | 14,873  | 8,312   | 19,832  | 6,127   | 13,473         |
| 3             | 09            | Kavrepalanchok         | 767                     | 898    | 5,339   | 5,090   | 1,947   | 4,246   | 1,596   | 5,010          |
| 3             | 10            | Ramechhap              | 307                     | 421    | 2,473   | 1,396   | 194     | 196     |         |                |
| 3             | 11            | Sindhuli               | 411                     | 491    | 4,309   | 2,211   | 570     | 1,218   |         |                |
| 3             | 12            | Makawanpur             | 545                     | 614    | 4,155   | 3,940   | 1,634   | 2,622   |         |                |
| 3             | 13            | Chitawan               | 1,373                   | 1,227  | 7,504   | 9,486   | 5,196   | 5,681   | 3,524   |                |

Table 23. Number of Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(persons)

| Province Code |               |                  | Size of Persons Engaged |       |       |        |       |         |         |                |
|---------------|---------------|------------------|-------------------------|-------|-------|--------|-------|---------|---------|----------------|
|               | District Code |                  | 8 persons or more       |       |       |        |       |         |         |                |
|               |               | District Name    | 8 persons               | 9     | 10-19 | 20-49  | 50-99 | 100-499 | 500-999 | 1,000 and over |
| 4             | 01            | Gorkha           | 312                     | 307   | 2,385 | 2,213  | 531   | 1,589   |         |                |
| 4             | 02            | Manang           | 60                      | 41    | 111   | 56     | 51    |         |         |                |
| 4             | 03            | Mustang          | 59                      | 69    | 177   | 315    | 67    | 398     |         |                |
| 4             | 04            | Myagdi           | 191                     | 202   | 1,384 | 989    | 152   | 672     |         |                |
| 4             | 05            | Kaski            | 1,771                   | 1,742 | 9,799 | 11,444 | 7,152 | 7,547   | 4,165   |                |
| 4             | 06            | Lamjung          | 208                     | 181   | 1,869 | 1,899  | 637   | 101     |         | 9,861          |
| 4             | 07            | Tanahu           | 567                     | 479   | 3,229 | 3,281  | 1,190 | 1,182   | 651     | 1,866          |
| 4             | 08            | Nawalparasi East | 444                     | 367   | 2,844 | 3,808  | 1,516 | 3,035   | 1,103   |                |
| 4             | 09            | Syangja          | 226                     | 287   | 2,436 | 2,478  | 699   | 483     |         |                |
| 4             | 10            | Parbat           | 203                     | 168   | 1,654 | 1,232  | 146   | 107     |         |                |
| 4             | 11            | Baglung          | 294                     | 460   | 3,433 | 2,165  | 934   | 688     |         |                |
| 5             | 01            | Rukum East       | 32                      | 106   | 398   | 73     |       |         |         |                |
| 5             | 02            | Rolpa            | 163                     | 384   | 1,597 | 707    | 192   | 921     |         |                |
| 5             | 03            | Pyuthan          | 357                     | 453   | 3,168 | 1,654  | 320   | 429     |         |                |
| 5             | 04            | Gulmi            | 245                     | 277   | 2,438 | 2,024  | 193   | 850     |         |                |
| 5             | 05            | Arghakhanchi     | 150                     | 243   | 1,645 | 850    | 51    | 338     |         |                |
| 5             | 06            | Palpa            | 359                     | 231   | 2,601 | 2,390  | 404   | 712     | 711     |                |
| 5             | 07            | Nawalparasi West | 351                     | 338   | 2,837 | 2,791  | 1,488 | 5,580   | 863     | 6,300          |
| 5             | 08            | Rupandehi        | 1,771                   | 1,355 | 8,657 | 11,240 | 8,042 | 14,600  | 3,547   |                |
| 5             | 09            | Kapilbastu       | 439                     | 524   | 2,613 | 2,586  | 1,554 | 7,200   | 538     |                |
| 5             | 10            | Dang             | 505                     | 550   | 3,918 | 4,866  | 1,462 | 2,472   |         | 1,021          |
| 5             | 11            | Banke            | 767                     | 677   | 4,810 | 6,731  | 3,548 | 6,503   | 1,126   | 1,450          |
| 5             | 12            | Bardiya          | 636                     | 395   | 3,576 | 3,604  | 669   | 1,966   |         |                |
| 6             | 01            | Dolpa            | 24                      | 88    | 272   | 721    | 68    |         |         |                |
| 6             | 02            | Mugu             | 76                      | 80    | 372   | 526    | 768   |         |         |                |
| 6             | 03            | Humla            | 79                      | 123   | 708   | 561    | 87    |         |         |                |
| 6             | 04            | Jumla            | 155                     | 203   | 995   | 518    | 69    | 187     |         |                |
| 6             | 05            | Kalikot          | 166                     | 168   | 1,095 | 505    | 111   |         |         |                |
| 6             | 06            | Dailekh          | 229                     | 213   | 1,731 | 772    | 131   | 204     |         |                |
| 6             | 07            | Jajarkot         | 245                     | 174   | 1,033 | 256    | 166   | 133     |         |                |
| 6             | 08            | Rukum West       | 167                     | 343   | 1,234 | 506    | 221   | 370     |         |                |
| 6             | 09            | Salyan           | 278                     | 369   | 1,751 | 1,126  | 174   | 157     |         |                |
| 6             | 10            | Surkhet          | 475                     | 324   | 3,116 | 2,905  | 1,297 | 1,328   |         | 2,061          |
| 7             | 01            | Bajura           | 127                     | 158   | 963   | 627    | 102   | 548     |         |                |
| 7             | 02            | Bajhang          | 201                     | 409   | 1,524 | 1,086  | 67    |         |         |                |
| 7             | 03            | Darchula         | 341                     | 305   | 1,425 | 802    | 322   | 314     |         |                |
| 7             | 04            | Baitadi          | 219                     | 340   | 1,902 | 824    | 54    |         |         |                |
| 7             | 05            | Dadeldhura       | 212                     | 280   | 1,456 | 658    |       | 271     |         |                |
| 7             | 06            | Doti             | 187                     | 220   | 1,594 | 723    | 106   | 563     |         |                |
| 7             | 07            | Achham           | 211                     | 238   | 1,435 | 972    | 187   | 326     | 576     |                |
| 7             | 08            | Kailali          | 1,066                   | 812   | 6,773 | 6,695  | 3,245 | 3,799   |         |                |
| 7             | 09            | Kanchanpur       | 412                     | 309   | 4,059 | 3,769  | 1,392 | 2,862   | 1,535   |                |

Table 23. Number of Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(persons)

| Province Code |               |                        | Size of Persons Engaged       |             |             |             |              |              |
|---------------|---------------|------------------------|-------------------------------|-------------|-------------|-------------|--------------|--------------|
|               | District Code |                        | 5 persons and over (6 groups) |             |             |             |              |              |
|               |               | District Name          | 5 persons and over            | 10 and over | 20 and over | 50 and over | 100 and over | 500 and over |
|               |               | Nepal                  | 1,492,189                     | 1,220,100   | 954,592     | 674,791     | 546,860      | 273,117      |
|               |               | Province 1             | 209,275                       | 166,040     | 123,412     | 76,237      | 57,843       | 25,172       |
|               |               | Province 2             | 133,948                       | 105,137     | 81,448      | 57,565      | 45,648       | 9,719        |
|               |               | Bagmati Province       | 709,441                       | 608,584     | 510,410     | 395,615     | 337,560      | 200,852      |
|               |               | Gandaki Province       | 135,786                       | 105,724     | 76,403      | 46,523      | 33,448       | 17,646       |
|               |               | Province 5             | 191,323                       | 152,824     | 114,566     | 75,050      | 57,127       | 15,556       |
|               |               | Karnali Province       | 40,811                        | 28,235      | 15,928      | 7,532       | 4,440        | 2,061        |
|               |               | Sudurpashchim Province | 71,605                        | 53,556      | 32,425      | 16,269      | 10,794       | 2,111        |
| 1             | 01            | Taplejung              | 3,432                         | 2,028       | 918         | 262         | 0            | 0            |
| 1             | 02            | Sankhuwasabha          | 5,211                         | 3,704       | 1,768       | 582         | 411          | 0            |
| 1             | 03            | Solukhumbu             | 4,901                         | 3,665       | 2,537       | 1,264       | 786          | 680          |
| 1             | 04            | Okhaldhunga            | 7,788                         | 6,378       | 4,695       | 2,816       | 1,498        | 0            |
| 1             | 05            | Khotang                | 4,718                         | 3,262       | 1,732       | 1,192       | 1,116        | 551          |
| 1             | 06            | Bhojpur                | 3,250                         | 2,003       | 773         | 209         | 0            | 0            |
| 1             | 07            | Dhankuta               | 5,215                         | 3,744       | 2,378       | 1,055       | 960          | 0            |
| 1             | 08            | Terhathum              | 3,172                         | 2,109       | 1,114       | 214         | 153          | 0            |
| 1             | 09            | Panchthar              | 4,774                         | 3,399       | 1,605       | 858         | 705          | 0            |
| 1             | 10            | Ilam                   | 9,557                         | 7,483       | 4,396       | 2,174       | 1,272        | 682          |
| 1             | 11            | Jhapa                  | 41,524                        | 32,852      | 24,723      | 11,969      | 7,954        | 770          |
| 1             | 12            | Morang                 | 55,825                        | 46,919      | 39,123      | 27,558      | 20,671       | 7,356        |
| 1             | 13            | Sunsari                | 51,015                        | 42,132      | 34,277      | 24,681      | 21,187       | 15,133       |
| 1             | 14            | Udayapur               | 8,893                         | 6,362       | 3,373       | 1,403       | 1,130        | 0            |
| 2             | 01            | Saptari                | 13,657                        | 10,494      | 7,818       | 5,324       | 4,127        | 0            |
| 2             | 02            | Siraha                 | 15,926                        | 12,194      | 9,480       | 7,379       | 6,724        | 500          |
| 2             | 03            | Dhanusa                | 19,198                        | 14,403      | 9,997       | 5,281       | 3,264        | 531          |
| 2             | 04            | Mahottari              | 13,574                        | 10,672      | 8,057       | 5,648       | 5,067        | 1,223        |
| 2             | 05            | Sarlahi                | 14,074                        | 10,943      | 8,373       | 5,468       | 3,881        | 691          |
| 2             | 06            | Rautahat               | 16,783                        | 13,871      | 11,316      | 9,051       | 7,348        | 2,385        |
| 2             | 07            | Bara                   | 20,093                        | 16,703      | 14,149      | 11,184      | 9,090        | 3,326        |
| 2             | 08            | Parsa                  | 20,643                        | 15,857      | 12,258      | 8,230       | 6,147        | 1,063        |
| 3             | 01            | Dolakha                | 7,856                         | 5,236       | 2,740       | 1,075       | 545          | 0            |
| 3             | 02            | Sindhupalchok          | 9,340                         | 6,902       | 3,392       | 1,132       | 372          | 0            |
| 3             | 03            | Rasuwa                 | 896                           | 599         | 227         | 0           | 0            | 0            |
| 3             | 04            | Dhading                | 23,279                        | 19,203      | 15,076      | 11,702      | 10,188       | 2,034        |
| 3             | 05            | Nuwakot                | 12,001                        | 8,553       | 5,210       | 2,710       | 2,264        | 524          |
| 3             | 06            | Kathmandu              | 422,179                       | 373,872     | 330,805     | 271,974     | 239,827      | 163,433      |
| 3             | 07            | Bhaktapur              | 47,307                        | 41,258      | 34,586      | 25,644      | 20,839       | 5,131        |
| 3             | 08            | Lalitpur               | 84,116                        | 73,424      | 62,617      | 47,744      | 39,432       | 19,600       |
| 3             | 09            | Kavrepalanchok         | 28,156                        | 23,228      | 17,889      | 12,799      | 10,852       | 6,606        |
| 3             | 10            | Ramechhap              | 6,120                         | 4,259       | 1,786       | 390         | 196          | 0            |
| 3             | 11            | Sindhuli               | 10,923                        | 8,308       | 3,999       | 1,788       | 1,218        | 0            |
| 3             | 12            | Makawanpur             | 16,965                        | 12,351      | 8,196       | 4,256       | 2,622        | 0            |
| 3             | 13            | Chitawan               | 40,303                        | 31,391      | 23,887      | 14,401      | 9,205        | 3,524        |

Table 23. Number of Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(persons)

| Province Code |               |                  | Size of Persons Engaged       |             |             |             |              |              |
|---------------|---------------|------------------|-------------------------------|-------------|-------------|-------------|--------------|--------------|
|               | District Code |                  | 5 persons and over (6 groups) |             |             |             |              |              |
|               |               | District Name    | 5 persons and over            | 10 and over | 20 and over | 50 and over | 100 and over | 500 and over |
| 4             | 01            | Gorkha           | 9,326                         | 6,718       | 4,333       | 2,120       | 1,589        | 0            |
| 4             | 02            | Manang           | 504                           | 218         | 107         | 51          | 0            | 0            |
| 4             | 03            | Mustang          | 1,265                         | 957         | 780         | 465         | 398          | 0            |
| 4             | 04            | Myagdi           | 4,598                         | 3,197       | 1,813       | 824         | 672          | 0            |
| 4             | 05            | Kaski            | 51,428                        | 40,107      | 30,308      | 18,864      | 11,712       | 4,165        |
| 4             | 06            | Lamjung          | 16,043                        | 14,367      | 12,498      | 10,599      | 9,962        | 9,861        |
| 4             | 07            | Tanahu           | 14,659                        | 11,399      | 8,170       | 4,889       | 3,699        | 2,517        |
| 4             | 08            | Nawalparasi East | 15,010                        | 12,306      | 9,462       | 5,654       | 4,138        | 1,103        |
| 4             | 09            | Syangja          | 8,061                         | 6,096       | 3,660       | 1,182       | 483          | 0            |
| 4             | 10            | Parbat           | 4,551                         | 3,139       | 1,485       | 253         | 107          | 0            |
| 4             | 11            | Baglung          | 10,341                        | 7,220       | 3,787       | 1,622       | 688          | 0            |
| 5             | 01            | Rukum East       | 866                           | 471         | 73          | 0           | 0            | 0            |
| 5             | 02            | Rolpa            | 4,900                         | 3,417       | 1,820       | 1,113       | 921          | 0            |
| 5             | 03            | Pyuthan          | 7,689                         | 5,571       | 2,403       | 749         | 429          | 0            |
| 5             | 04            | Gulmi            | 7,532                         | 5,505       | 3,067       | 1,043       | 850          | 0            |
| 5             | 05            | Arghakhanchi     | 4,526                         | 2,884       | 1,239       | 389         | 338          | 0            |
| 5             | 06            | Palpa            | 9,252                         | 6,818       | 4,217       | 1,827       | 1,423        | 711          |
| 5             | 07            | Nawalparasi West | 22,212                        | 19,859      | 17,022      | 14,231      | 12,743       | 7,163        |
| 5             | 08            | Rupandehi        | 56,791                        | 46,086      | 37,429      | 26,189      | 18,147       | 3,547        |
| 5             | 09            | Kapilbastu       | 17,963                        | 14,491      | 11,878      | 9,292       | 7,738        | 538          |
| 5             | 10            | Dang             | 17,558                        | 13,739      | 9,821       | 4,955       | 3,493        | 1,021        |
| 5             | 11            | Banke            | 29,182                        | 24,168      | 19,358      | 12,627      | 9,079        | 2,576        |
| 5             | 12            | Bardiya          | 12,852                        | 9,815       | 6,239       | 2,635       | 1,966        | 0            |
| 6             | 01            | Dolpa            | 1,446                         | 1,061       | 789         | 68          | 0            | 0            |
| 6             | 02            | Mugu             | 2,235                         | 1,666       | 1,294       | 768         | 0            | 0            |
| 6             | 03            | Humla            | 1,935                         | 1,356       | 648         | 87          | 0            | 0            |
| 6             | 04            | Jumla            | 2,701                         | 1,769       | 774         | 256         | 187          | 0            |
| 6             | 05            | Kalikot          | 2,654                         | 1,711       | 616         | 111         | 0            | 0            |
| 6             | 06            | Dailekh          | 4,300                         | 2,838       | 1,107       | 335         | 204          | 0            |
| 6             | 07            | Jajarkot         | 2,930                         | 1,588       | 555         | 299         | 133          | 0            |
| 6             | 08            | Rukum West       | 3,658                         | 2,331       | 1,097       | 591         | 370          | 0            |
| 6             | 09            | Salyan           | 5,115                         | 3,208       | 1,457       | 331         | 157          | 0            |
| 6             | 10            | Surkhet          | 13,837                        | 10,707      | 7,591       | 4,686       | 3,389        | 2,061        |
| 7             | 01            | Bajura           | 3,109                         | 2,240       | 1,277       | 650         | 548          | 0            |
| 7             | 02            | Bajhang          | 4,540                         | 2,677       | 1,153       | 67          | 0            | 0            |
| 7             | 03            | Darchula         | 4,300                         | 2,863       | 1,438       | 636         | 314          | 0            |
| 7             | 04            | Baitadi          | 4,443                         | 2,780       | 878         | 54          | 0            | 0            |
| 7             | 05            | Dadeldhura       | 3,685                         | 2,385       | 929         | 271         | 271          | 0            |
| 7             | 06            | Doti             | 4,367                         | 2,986       | 1,392       | 669         | 563          | 0            |
| 7             | 07            | Achham           | 5,065                         | 3,496       | 2,061       | 1,089       | 902          | 576          |
| 7             | 08            | Kailali          | 26,048                        | 20,512      | 13,739      | 7,044       | 3,799        | 0            |
| 7             | 09            | Kanchanpur       | 16,048                        | 13,617      | 9,558       | 5,789       | 4,397        | 1,535        |

Table 23. Number of Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

|               |               |                        | (persons)               |         |         |              |
|---------------|---------------|------------------------|-------------------------|---------|---------|--------------|
| Province Code | District Code |                        | Size of Persons Engaged |         |         |              |
|               | District Code | District Name          | another 4 groups        |         |         |              |
|               |               |                        | 1-10 persons            | 11-50   | 51-100  | 101 and over |
|               |               | Nepal                  | 529,841                 | 509,730 | 127,439 | 542,091      |
|               |               | Province 1             | 86,306                  | 84,921  | 17,955  | 57,543       |
|               |               | Province 2             | 59,886                  | 44,039  | 12,266  | 44,954       |
|               |               | Bagmati Province       | 195,308                 | 200,420 | 57,157  | 335,467      |
|               |               | Gandaki Province       | 56,888                  | 55,212  | 13,272  | 32,854       |
|               |               | Province 5             | 74,911                  | 72,260  | 18,419  | 56,138       |
|               |               | Karnali Province       | 22,275                  | 18,703  | 2,942   | 4,440        |
|               |               | Sudurpashchim Province | 34,267                  | 34,175  | 5,428   | 10,695       |
| 1             | 01            | Taplejung              | 2,832                   | 1,554   | 262     |              |
| 1             | 02            | Sankhuwasabha          | 2,988                   | 2,922   | 122     | 411          |
| 1             | 03            | Solukhumbu             | 2,275                   | 2,260   | 428     | 786          |
| 1             | 04            | Okhaldhunga            | 2,445                   | 3,362   | 1,318   | 1,498        |
| 1             | 05            | Khotang                | 2,630                   | 1,909   | 76      | 1,116        |
| 1             | 06            | Bhojpur                | 2,762                   | 1,605   | 209     |              |
| 1             | 07            | Dhankuta               | 3,095                   | 2,523   | 95      | 960          |
| 1             | 08            | Terhathum              | 2,066                   | 1,761   | 61      | 153          |
| 1             | 09            | Panchthar              | 2,912                   | 2,273   | 153     | 705          |
| 1             | 10            | Ilam                   | 4,631                   | 4,959   | 852     | 1,272        |
| 1             | 11            | Jhapa                  | 17,387                  | 20,047  | 3,871   | 7,854        |
| 1             | 12            | Morang                 | 17,608                  | 18,499  | 6,889   | 20,471       |
| 1             | 13            | Sunsari                | 16,974                  | 16,501  | 3,396   | 21,187       |
| 1             | 14            | Udayapur               | 5,701                   | 4,746   | 223     | 1,130        |
| 2             | 01            | Saptari                | 6,370                   | 4,712   | 1,295   | 4,029        |
| 2             | 02            | Siraha                 | 7,274                   | 4,488   | 558     | 6,724        |
| 2             | 03            | Dhanusa                | 10,806                  | 8,453   | 2,117   | 3,164        |
| 2             | 04            | Mahottari              | 7,315                   | 4,678   | 631     | 4,967        |
| 2             | 05            | Sarlahi                | 6,224                   | 5,045   | 1,587   | 3,881        |
| 2             | 06            | Rautahat               | 5,942                   | 4,508   | 1,851   | 7,150        |
| 2             | 07            | Bara                   | 6,454                   | 5,030   | 2,292   | 8,892        |
| 2             | 08            | Parsa                  | 9,501                   | 7,125   | 1,935   | 6,147        |
| 3             | 01            | Dolakha                | 5,212                   | 3,810   | 530     | 545          |
| 3             | 02            | Sindhupalchok          | 4,402                   | 5,287   | 713     | 372          |
| 3             | 03            | Rasuwa                 | 594                     | 559     |         |              |
| 3             | 04            | Dhading                | 8,132                   | 6,884   | 1,566   | 9,989        |
| 3             | 05            | Nuwakot                | 7,403                   | 5,217   | 446     | 2,264        |
| 3             | 06            | Kathmandu              | 93,579                  | 96,191  | 31,878  | 238,431      |
| 3             | 07            | Bhaktapur              | 12,300                  | 15,026  | 4,611   | 20,739       |
| 3             | 08            | Lalitpur               | 19,252                  | 24,607  | 8,263   | 39,134       |
| 3             | 09            | Kavrepalanchok         | 9,209                   | 9,881   | 1,802   | 10,852       |
| 3             | 10            | Ramechhap              | 3,220                   | 3,514   | 194     | 196          |
| 3             | 11            | Sindhuli               | 4,796                   | 5,805   | 570     | 1,218        |
| 3             | 12            | Makawanpur             | 9,776                   | 7,622   | 1,487   | 2,622        |
| 3             | 13            | Chitawan               | 17,433                  | 16,017  | 5,097   | 9,105        |

Table 23. Number of Paid Employees by Province, District,  
and Size of Persons Engaged - Nepal (2018)

(persons)

| Province Code |               |                  | Size of Persons Engaged |        |              |        |
|---------------|---------------|------------------|-------------------------|--------|--------------|--------|
|               | District Code | District Name    | another 4 groups        |        |              |        |
|               | 1-10 persons  |                  | 11-50                   | 51-100 | 101 and over |        |
| 4             | 01            | Gorkha           | 5,339                   | 4,300  | 531          | 1,589  |
| 4             | 02            | Manang           | 481                     | 147    | 51           |        |
| 4             | 03            | Mustang          | 570                     | 475    | 166          | 299    |
| 4             | 04            | Myagdi           | 2,471                   | 2,154  | 251          | 573    |
| 4             | 05            | Kaski            | 20,647                  | 19,856 | 7,250        | 11,416 |
| 4             | 06            | Lamjung          | 3,343                   | 3,581  | 637          | 9,962  |
| 4             | 07            | Tanahu           | 6,387                   | 6,069  | 1,090        | 3,699  |
| 4             | 08            | Nawalparasi East | 5,718                   | 6,209  | 1,466        | 4,138  |
| 4             | 09            | Syangja          | 3,383                   | 4,691  | 650          | 483    |
| 4             | 10            | Parbat           | 2,447                   | 2,636  | 146          | 107    |
| 4             | 11            | Baglung          | 6,102                   | 5,094  | 1,034        | 588    |
| 5             | 01            | Rukum East       | 561                     | 441    |              |        |
| 5             | 02            | Rolpa            | 2,560                   | 2,068  | 142          | 921    |
| 5             | 03            | Pyuthan          | 3,497                   | 4,215  | 320          | 429    |
| 5             | 04            | Gulmi            | 4,107                   | 4,158  | 193          | 850    |
| 5             | 05            | Arghakhanchi     | 3,240                   | 2,228  | 51           | 338    |
| 5             | 06            | Palpa            | 4,347                   | 4,587  | 404          | 1,423  |
| 5             | 07            | Nawalparasi West | 4,773                   | 5,195  | 1,539        | 12,643 |
| 5             | 08            | Rupandehi        | 20,960                  | 18,575 | 8,041        | 18,049 |
| 5             | 09            | Kapilbastu       | 6,708                   | 4,662  | 1,751        | 7,541  |
| 5             | 10            | Dang             | 7,192                   | 8,337  | 1,463        | 3,393  |
| 5             | 11            | Banke            | 9,828                   | 11,026 | 3,650        | 8,781  |
| 5             | 12            | Bardiya          | 7,138                   | 6,768  | 865          | 1,770  |
| 6             | 01            | Dolpa            | 563                     | 953    | 68           |        |
| 6             | 02            | Mugu             | 862                     | 980    | 618          |        |
| 6             | 03            | Humla            | 1,044                   | 1,139  | 87           |        |
| 6             | 04            | Jumla            | 1,525                   | 1,338  | 69           | 187    |
| 6             | 05            | Kalikot          | 1,837                   | 1,375  | 111          |        |
| 6             | 06            | Dailekh          | 2,890                   | 2,175  | 131          | 204    |
| 6             | 07            | Jajarkot         | 2,070                   | 1,152  | 166          | 133    |
| 6             | 08            | Rukum West       | 2,231                   | 1,582  | 221          | 370    |
| 6             | 09            | Salyan           | 3,351                   | 2,534  | 174          | 157    |
| 6             | 10            | Surkhet          | 5,902                   | 5,475  | 1,297        | 3,389  |
| 7             | 01            | Bajura           | 1,691                   | 1,464  | 52           | 548    |
| 7             | 02            | Bajhang          | 3,133                   | 2,266  | 67           |        |
| 7             | 03            | Darchula         | 2,944                   | 2,021  | 322          | 314    |
| 7             | 04            | Baitadi          | 2,742                   | 2,487  | 54           |        |
| 7             | 05            | Dadeldhura       | 2,459                   | 1,872  |              | 271    |
| 7             | 06            | Doti             | 2,432                   | 2,029  | 106          | 563    |
| 7             | 07            | Achham           | 2,635                   | 2,300  | 187          | 902    |
| 7             | 08            | Kailali          | 11,094                  | 12,323 | 3,296        | 3,700  |
| 7             | 09            | Kanchanpur       | 5,137                   | 7,413  | 1,344        | 4,397  |

## **SECTION IV-3:**

### **Tables on Entities with Paid Employees by industry**

1) Construction (F):

Individual construction builders such as carpenters, house painters, electricians, mason, plumbers who are not registered and don't have his/her office were not surveyed due to establishment approach.

2) Transportation and storage (H):

Individual mobile businesses such as taxis, buses, motorcycle taxis which are not registered and don't have his/her/ their office were not surveyed due to establishment approach.

3) Real estate (L):

Individual real-estate owners who lend his extra house or land, are not registered, and don't have his/her office were not surveyed due to establishment approach. Individuals who make real-estate transactions informally or individually were also the same.



Table 31. Annual Salaries and Wages by Size of Persons Engaged  
and Section of Industrial Classification - Nepal (2018)

(Rs. millions)

| Size of Persons Engaged | Total 2) | Section of NSIC 1)               |                   |               |                  |              |              |
|-------------------------|----------|----------------------------------|-------------------|---------------|------------------|--------------|--------------|
|                         |          | A                                | B                 | C             | D                | E            | F            |
|                         |          | Agriculture, forestry fishing 3) | Mining, quarrying | Manufacturing | Electricity, gas | Water supply | Construction |
| Total                   | 421,314  | 7,480                            | 3,861             | 85,694        | 8,582            | 5,610        | 5,126        |
| 1 person                | 3,018    | 292                              | 1                 | 161           | 39               | 258          | 52           |
| 2                       | 12,738   | 462                              | 15                | 1,495         | 50               | 188          | 133          |
| 3                       | 17,549   | 509                              | 25                | 2,703         | 48               | 297          | 128          |
| 4                       | 15,533   | 386                              | 21                | 2,693         | 53               | 330          | 99           |
| 5                       | 13,384   | 314                              | 26                | 2,389         | 30               | 167          | 117          |
| 6                       | 11,355   | 247                              | 26                | 1,971         | 11               | 186          | 114          |
| 7                       | 8,693    | 182                              | 42                | 1,478         | 19               | 153          | 130          |
| 8                       | 7,649    | 259                              | 17                | 1,305         | 10               | 97           | 102          |
| 9                       | 6,639    | 219                              | 62                | 847           | 21               | 160          | 37           |
| 10-19                   | 47,946   | 1,121                            | 700               | 5,995         | 291              | 1,532        | 637          |
| 20-49                   | 62,075   | 1,779                            | 1,964             | 8,703         | 1,043            | 1,326        | 955          |
| 50-99                   | 39,590   | 674                              | 234               | 7,874         | 1,455            | 276          | 514          |
| 100-499                 | 95,398   | 685                              | 730               | 29,859        | 2,282            | 640          | 1,703        |
| 500-999                 | 42,975   | 351                              | 0                 | 9,877         | 3,006            | 0            | 404          |
| 1,000 and over          | 36,771   | 0                                | 0                 | 8,345         | 223              | 0            | 0            |
| 5 and over              | 372,476  | 5,832                            | 3,800             | 78,643        | 8,392            | 4,537        | 4,714        |
| 10 and over             | 324,755  | 4,611                            | 3,627             | 70,652        | 8,300            | 3,774        | 4,214        |
| 20 and over             | 276,808  | 3,489                            | 2,927             | 64,657        | 8,009            | 2,243        | 3,576        |
| 50 and over             | 214,734  | 1,710                            | 964               | 55,954        | 6,966            | 916          | 2,621        |
| 100 and over            | 175,144  | 1,036                            | 730               | 48,080        | 5,511            | 640          | 2,107        |
| 500 and over            | 79,746   | 351                              | 0                 | 18,222        | 3,229            | 0            | 404          |
| 1-10                    | 103,861  | 3,038                            | 288               | 15,994        | 315              | 1,951        | 1,043        |
| 11-50                   | 104,132  | 2,775                            | 2,609             | 13,893        | 1,301            | 2,742        | 1,542        |
| 51-100                  | 40,188   | 635                              | 234               | 8,043         | 1,455            | 276          | 533          |
| 101 and over            | 173,133  | 1,032                            | 730               | 47,764        | 5,511            | 640          | 2,008        |

1) NSIC stands for Nepal Standard Industrial Classification.

2) Establishments which belong to Section O, T, or U of NSIC are not surveyed.

3) Registered establishments only.

4) Includes "Not reported", "Unknown", and so on.

Table 31. Annual Salaries and Wages by Size of Persons Engaged  
and Section of Industrial Classification - Nepal (2018)

(Rs. millions)

| Size of Persons Engaged | Section of NSIC 1)      |                         |                     |                            |                      |             |                                     |
|-------------------------|-------------------------|-------------------------|---------------------|----------------------------|----------------------|-------------|-------------------------------------|
|                         | G                       | H                       | I                   | J                          | K                    | L           | M                                   |
|                         | Wholesale, retail trade | Transportation, storage | Accommodation, food | Information, communication | Financial, insurance | Real estate | Professional, scientific, technical |
| Total                   | 65,759                  | 7,891                   | 26,630              | 22,033                     | 52,407               | 492         | 17,119                              |
| 1 person                | 768                     | 17                      | 145                 | 7                          | 561                  | 3           | 26                                  |
| 2                       | 6,058                   | 83                      | 1,057               | 62                         | 1,509                | 9           | 91                                  |
| 3                       | 7,691                   | 144                     | 2,005               | 156                        | 1,531                | 17          | 131                                 |
| 4                       | 5,603                   | 82                      | 2,057               | 146                        | 1,115                | 13          | 178                                 |
| 5                       | 4,028                   | 83                      | 1,831               | 139                        | 932                  | 10          | 128                                 |
| 6                       | 3,114                   | 106                     | 1,423               | 189                        | 780                  | 7           | 129                                 |
| 7                       | 2,099                   | 65                      | 1,093               | 156                        | 741                  | 2           | 87                                  |
| 8                       | 1,762                   | 57                      | 922                 | 196                        | 700                  | 27          | 82                                  |
| 9                       | 1,412                   | 36                      | 596                 | 168                        | 623                  | 6           | 66                                  |
| 10-19                   | 8,967                   | 334                     | 3,804               | 1,277                      | 3,834                | 22          | 468                                 |
| 20-49                   | 7,389                   | 461                     | 3,256               | 2,843                      | 4,815                | 205         | 889                                 |
| 50-99                   | 5,206                   | 968                     | 3,439               | 2,915                      | 3,379                | 170         | 391                                 |
| 100-499                 | 10,218                  | 1,852                   | 3,589               | 6,472                      | 14,824               | 0           | 3,884                               |
| 500-999                 | 244                     | 3,600                   | 1,414               | 5,620                      | 7,223                | 0           | 3,512                               |
| 1,000 and over          | 1,200                   | 0                       | 0                   | 1,688                      | 9,839                | 0           | 7,056                               |
| 5 and over              | 45,638                  | 7,563                   | 21,365              | 21,663                     | 47,691               | 450         | 16,693                              |
| 10 and over             | 33,224                  | 7,215                   | 15,502              | 20,814                     | 43,915               | 398         | 16,200                              |
| 20 and over             | 24,257                  | 6,881                   | 11,698              | 19,538                     | 40,081               | 376         | 15,732                              |
| 50 and over             | 16,868                  | 6,420                   | 8,442               | 16,694                     | 35,265               | 170         | 14,843                              |
| 100 and over            | 11,662                  | 5,452                   | 5,003               | 13,780                     | 31,886               | 0           | 14,452                              |
| 500 and over            | 1,444                   | 3,600                   | 1,414               | 7,307                      | 17,062               | 0           | 10,568                              |
| 1-10                    | 34,424                  | 725                     | 11,809              | 1,368                      | 9,158                | 99          | 962                                 |
| 11-50                   | 14,670                  | 753                     | 6,511               | 4,133                      | 8,089                | 223         | 1,334                               |
| 51-100                  | 5,060                   | 994                     | 3,306               | 2,884                      | 4,158                | 170         | 503                                 |
| 101 and over            | 11,605                  | 5,419                   | 5,003               | 13,649                     | 31,001               | 0           | 14,320                              |

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4) Includes "Not reported", "Unknown", and so on.

Table 31. Annual Salaries and Wages by Size of Persons Engaged  
and Section of Industrial Classification - Nepal (2018)

(Rs. millions)

| Size of Persons Engaged | Section of NSIC 1)              |           |                           |                                 |                          |               |
|-------------------------|---------------------------------|-----------|---------------------------|---------------------------------|--------------------------|---------------|
|                         | N                               | P         | Q                         | R                               | S                        | Not stated 4) |
|                         | Administrative, support service | Education | Human health, social work | Arts, entertainment, recreation | Other service activities |               |
| Total                   | 9,519                           | 68,483    | 23,618                    | 1,957                           | 9,053                    | 0             |
| 1 person                | 41                              | 88        | 23                        | 20                              | 514                      | 0             |
| 2                       | 240                             | 224       | 108                       | 41                              | 914                      | 0             |
| 3                       | 346                             | 788       | 182                       | 45                              | 806                      | 0             |
| 4                       | 396                             | 1,490     | 197                       | 46                              | 628                      | 0             |
| 5                       | 323                             | 2,111     | 253                       | 44                              | 458                      | 0             |
| 6                       | 316                             | 1,849     | 517                       | 33                              | 337                      | 0             |
| 7                       | 265                             | 1,508     | 333                       | 28                              | 314                      | 0             |
| 8                       | 284                             | 1,330     | 177                       | 57                              | 264                      | 0             |
| 9                       | 213                             | 1,534     | 177                       | 64                              | 398                      | 0             |
| 10-19                   | 1,323                           | 15,225    | 969                       | 221                             | 1,225                    | 0             |
| 20-49                   | 1,456                           | 21,889    | 1,878                     | 205                             | 1,018                    | 0             |
| 50-99                   | 674                             | 9,054     | 1,471                     | 127                             | 768                      | 0             |
| 100-499                 | 1,147                           | 10,049    | 6,145                     | 171                             | 1,146                    | 0             |
| 500-999                 | 1,002                           | 1,344     | 4,384                     | 853                             | 141                      | 0             |
| 1,000 and over          | 1,494                           | 0         | 6,804                     | 0                               | 122                      | 0             |
| 5 and over              | 8,497                           | 65,893    | 23,109                    | 1,805                           | 6,192                    |               |
| 10 and over             | 7,097                           | 57,561    | 21,652                    | 1,578                           | 4,420                    |               |
| 20 and over             | 5,774                           | 42,336    | 20,683                    | 1,357                           | 3,195                    |               |
| 50 and over             | 4,317                           | 20,447    | 18,805                    | 1,152                           | 2,177                    |               |
| 100 and over            | 3,643                           | 11,393    | 17,334                    | 1,025                           | 1,409                    |               |
| 500 and over            | 2,496                           | 1,344     | 11,188                    | 853                             | 263                      |               |
| 1-10                    | 2,645                           | 12,648    | 2,066                     | 414                             | 4,915                    | 0             |
| 11-50                   | 2,667                           | 35,764    | 2,765                     | 390                             | 1,970                    | 0             |
| 51-100                  | 576                             | 8,964     | 1,454                     | 174                             | 768                      | 0             |
| 101 and over            | 3,631                           | 11,107    | 17,333                    | 978                             | 1,399                    | 0             |

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4) Includes "Not reported", "Unknown", and so on.

