



Mapping social and solidarity economy ecosystems around the world

Understanding the country fact sheets



OECD
Global Action

Promoting
**Social & Solidarity
Economy Ecosystems**



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ABOUT THE GLOBAL ACTION

From 2020 to 2023, the OECD hosted the Global Action "Promoting Social and Solidarity Economy Ecosystems", funded by the European Union's Foreign Partnership Instrument, to support the development and internationalisation of the social and solidarity economy. The Action worked to raise visibility, benchmark and provide recommendations on key areas around the SSE, namely legal frameworks and social impact measurement while considering the entire policy ecosystem as a framework.

ABOUT THE SOCIAL ECONOMY AND INNOVATION UNIT

The OECD began work on social entrepreneurship and social and solidarity economy (SSE) over 25 years ago. The Organisation assists national, regional and local governments in designing and implementing strategies to support the SSE and social enterprises by providing them with tailored and evidence-based policy recommendations. The work supports the OECD's Local Employment and Economic Development (LEED) Programme.

This document, as well as any statistical data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

Note for the Republic of Türkiye:

The information in this document with reference to "Cyprus" relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Türkiye recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Türkiye shall preserve its position concerning the "Cyprus issue".

Note for all the European Union Member States of the OECD and the European Union:

The Republic of Cyprus is recognised by all members of the United Nations with the exception of Türkiye. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

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Presentation of the country fact sheets

The country fact sheets provide an overview of the social and solidarity economy (SSE) ecosystems in the countries covered (Table 1.). Comprehensive information on the SSE ecosystems in countries is presented in four pages and include the existence of an official definition of the SSE, the size of the SSE, employment patterns, economic contribution (when available), legal and institutional frameworks surrounding the SSE, fiscal treatment, and existing social impact measurement initiatives.

Table 1. Country fact sheets

 Austria	 Germany	 Netherlands
 Belgium	 Greece	 Poland
 Brazil	 Hungary	 Portugal
 Bulgaria	 India	 Romania
 Canada	 Ireland	 Slovak Republic
 Croatia	 Italy	 Slovenia
 Cyprus	 Korea	 Spain
 Czechia	 Latvia	 Sweden
 Denmark	 Lithuania	 United Kingdom
 Estonia	 Luxembourg	 United States
 Finland	 Malta	
 France	 Mexico	

Development of the country fact sheets

Global crises and increasing calls for sustainable and inclusive development have increased the awareness and importance of the SSE, along with the need for data collection and information systems. Although the SSE accounts for a growing contribution to employment and the economy in many countries, there are still limited data available to understand its scale.

The term “social and solidarity economy” is not uniformly defined and not used in all countries. Other terms, such as the third sector, the social economy, the solidarity economy and the non-profit sector are also used. While partially overlapping, they do not always coincide and reflect the different social, economic, legal and cultural contexts in which they have developed. Some countries adopted legal frameworks for the SSE or its constituents, thereby defining legal provisions for classifying entities falling into the SSE, which also show diversity.

For these country fact sheets, the scope of the SSE was defined based on legal entities, albeit countries could include variations that reflect their own understanding of the SSE (or related notions). This approach facilitated alignment with common understandings of the SSE (or related

notions such as the social economy or the third sector) without imposing a strict definition to countries. However, it does render international data comparability more complex. Entities included in the scope can be considered as such because the legal frameworks that regulate these entities often include provisions reflecting the SSE values and principles. Although these legal provisions are not sufficient to ensure actual implementation of these values and principles (e.g. primacy of people over capital or reinvestment of profits), it is a starting point to identify SSE entities.

Countries with explicitly mentioned objectives to collect data on the SSE may often host a designated institution to do so. Collection of SSE data is facilitated either when there is already a satellite account on the SSE or when there is a dedicated point of contact that oversees the SSE. Satellite accounts, for example, on the SSE or the non-profit sector (e.g. Canada, Luxembourg, Mexico, Portugal) can help provide extensive and consistent information on the state of the ecosystem. In France, the national statistical office, INSEE, publishes data on the social economy at the national and regional levels that are based on a statistical perimeter defined in collaboration with the organisations representative of the SSE. The national observatory of the social and solidarity economy (*Observatoire national de l'ESS*) is also in charge of contributing to the production of economic and social data on the SSE and publishes the Annotated Atlas for the SSE.

SSE data can be collected not only at national level, but also at subnational level. In Belgium, the observatory for the social economy (*Observatoire de l'économie sociale*), established by ConcertES, provides a statistical portal for the French-speaking social economy that relies on administrative and fiscal databases, on business registers, and occasionally on ad hoc surveys. Likewise, in Quebec, Canada, the *Institut de la statistique du Québec* published in 2019 a statistical portrait of the social economy in the province in 2016 based on a wide statistical survey with non-profit organisations, cooperatives and mutual societies.

In the absence of dedicated institutions or satellite accounts, SSE data can be reached through other sources. Such cases may possibly lead to several information providers publishing national or regional SSE data based on a different set of criteria. One way to collect data on the SSE could be through surveys, which may often rely on much smaller samples (e.g. Estonia) and present information as it has been declared by the entities themselves. Similarly, national registries can record a lot of information on the SSE (e.g. Bulgaria, Denmark, Greece, Latvia, Romania for social enterprises, Lithuania for NGOs), although they show differences on the criteria to be registered. Tax information and status can also be used to provide a basis for SSE data collection (e.g. Finland).

For these country fact sheets, data collection was conducted in collaboration with countries through a survey to ministries and departments in charge of SSE-related affairs. While having an official definition around the SSE helps define the scope of data collection, availability of information remains an important constraint. Given that many countries do not collect information on the SSE, country fact sheets focus on the available information on all, or some parts, of the SSE. Guidance such as the 2018 UN handbook on *Satellite Account on Non-profit and Related Institutions and Volunteer Work* and the 2006 CIRIEC *Manual for Drawing up the Satellite Accounts of Companies in the Social Economy* was useful to clarify the desired indicators to be collected (e.g. number of entities, employment, employment by sectors of activity, memberships, volunteering, economic contribution).

Data sources and SSE scope by country

Table 2 clarifies the scope and source for SSE data included in each country fact sheet. The scope is based on existing official definitions and legal frameworks around the SSE as well as data availability, therefore in some countries not all of the SSE entities may have been counted. The legal entities included in the scope of the country fact sheets are typically private and self-governing legal entities and include associations, cooperatives, mutual societies, foundations and social enterprises, as well as similar forms and country-specific entities.

Table 2. SSE data provided in each country fact sheet

Country	Data provided on social and solidarity economy	Source of information presented
Austria	There is no legal definition for the SSE in Austria. Data cover associations, cooperatives, mutual societies and public benefit foundations. Since non-profit status in Austria is not tied to a legal form, but is granted on the basis of tax law, organisations with non-profit status are difficult to identify in public registers. The available data are based on selected surveys on non-profit organisations.	Data are provided by Vienna University of Economics and Business (WU) and WU NPO Competence Center based on register of associations and register of corporations as well as on (Pennerstorfer and Rutherford, 2022 ^[14]).
Belgium	Data include associations, foundations, cooperatives recognised by the National Council for Co-operation, Social Entrepreneurship and Agricultural Enterprise, cooperatives recognised as “companies with a social purpose”, and mutual societies and specific entities that can be associated with social enterprises.	Data are provided by the Federal Public Service Economy, SMEs, Middle Classes, and Energy and ConcertES based on National Bank of Belgium, Banque Carrefour des Entreprises and National Office of Social Security.
Brazil	Data include associations, cooperatives, commercial companies, informal groups and entities not classified elsewhere based on the National Register of Solidarity Economic Enterprises (CADSOL).	Data are provided by the Department of Urban Productive Inclusion/General Coordination of Solidarity Economy under the Ministry of Citizenship (which was responsible for the solidarity economy topic at the time data were collected). The SSE enterprises included are those that were effectively analysed and approved by the local CADSOL registration commissions, and received the Declaration of Solidarity Economic Enterprises. Solidarity economic enterprises must be registered in CADSOL, which is part of the National Solidarity Economy Information System.
Bulgaria	Data are provided according to the national definition and scope defined in the 2018 Law on Social and Solidarity-Based Enterprises. The scope of the social and solidarity economy includes cooperatives, not-for-profit legal persons operating for public benefit and social enterprises.	Data are provided by the Ministry of Labour and Social Policy.
Canada	Data cover non-profit institutions, namely entities in the third sector that are part of neither government nor the private sector, as defined in the Canadian satellite account for non-profits and volunteering. For purposes of national statistics, non-profit institutions are grouped under three categories, irrespective of their legal forms: community, business and government non-profit institutions. Only entities not directly controlled by government are included in the scope.	Data are provided by the Department of Employment and Social Development based on <i>Satellite Account of Non-profit Institutions and Volunteering</i> .
Croatia	Data cover associations, cooperatives, private institutions, foundations and trading arms of non-profits. Social enterprises include sheltered workshops, companies, private institutions, foundations, cooperatives and associations.	Data were provided by the Ministry of Labour, Pension System, Family and Social Policy. The latest available data on associations are retrieved from the official Croatian Register of associations and data on cooperatives are retrieved from the Croatian Bureau of Statistics. In addition, secondary sources of information have been used for earlier data, namely (European Commission, 2014 ^[15]) and (European Commission, 2019 ^[16]).

Country	Data provided on social and solidarity economy	Source of information presented
Cyprus	In the absence of an official definition of the SSE, data are provided according to a common understanding of what entities can be seen as part of the field, namely associations, cooperatives and foundations. Additionally, the Social Enterprises Law of 2020 establishes a register for social enterprises and defines the criteria to be recognised as a social enterprise. Data on registered social enterprises are not available yet.	Data on number of associations and foundations, and employment in the SSE have been retrieved from the Statistical Business Register, provided by the Statistical Service of Cyprus. The number of cooperatives is retrieved from the Register Authority of Cooperative Societies and Social Enterprises.
Czechia	Data cover associations, cooperatives, limited liability companies, natural persons and others. Data are based on the Directory of Registered Social Enterprises and on a questionnaire survey circulated among social enterprises in 2022.	Data are provided by the Ministry of Labour and Social Affairs based on based on "Evaluation of a questionnaire survey of social enterprises" 2019 and 2022 (Vyhodnocení dotazníkového šetření sociálních podniků v ČR).
Denmark	In the absence of an official definition of the SSE, data are provided according to a common understanding of what entities can be seen as part of the field. The data are based on Danish legal forms provided from the Central Business Register. Additionally, the 2014 Act on Registered Social Enterprises defines the criteria to be recognised as a social enterprise. Data on social enterprises refer to registered social enterprises.	Data are provided by the Danish Business Authority based on the Central Business Register.
Estonia	Data cover only social enterprises based on the members of the Estonian Social Enterprise Network (ESEN) as well as other entities that are identified to be social enterprises by ESEN.	Data are based on the sample provided by the Department of Citizenship Policy and Civil Society under the Ministry of Interior, based on ESEN and Statistics Estonia.
Finland	Data cover only some constituents of SSE, namely associations, cooperatives and foundations. Associations and foundations data only include entities with turnover based on tax information.	Data are provided by the Ministry of Economic Affairs and Employment and Ministry of Social Affairs and Health with Diaconia University of Applied Sciences.
France	Data are based on the statistical scope, which was co-defined by the French National Institute of Statistics and Economic Studies (INSEE) and SSE representatives. The scope includes cooperatives, mutual societies, associations and foundations established on the French territory, including overseas territories, except some specific legal entities, such as public administrations. Since 2014, commercial entities can be recognised as part of the SSE if they comply with predefined criteria. Data on these largely include estimates.	Data are based on Insee Flores 2018 and statistical scope of the SSE, provided by the Ministry of the Economy, Finance and Industrial and Digital Sovereignty of France and the national SSE observatory run by ESS France. Women's employment data are provided by the national SSE observatory run by ESS France. Estimation of volunteering comes from (Prouteau, 2018 ^[17]). Data on the SSE value added comes from (Insee, 2014 ^[18]).
Germany	Data cover associations, mutual companies, cooperatives and other similar forms as well as social enterprises. Social enterprises include e.V., gGmbH, foundations, cooperatives and others.	Data are collected using existing repositories of information on SSE constituents, mainly (CIRIEC, 2017 ^[7]) and (European Commission, 2018 ^[19]) based on ZIVIZ Survey 2017 .
Greece	Data cover registered SSE entities and have been compiled based on the official labour market database, specifically the ERGANI platform, run by the Ministry of Labour and Social Security. In Greece, SSE entities include social cooperative enterprises, social cooperatives of limited liability (Koi.S.P.E.) and workers' cooperatives.	Data are provided by the Directorate of Social and Solidarity Economy under the Ministry of Social Cohesion and Family, also based on the labour market official database, specifically the ERGANI platform, run by the Ministry of Labour and Social Security, as of 20 July 2023. The number of members is retrieved from the National General Register of SSE Bodies as of 21 March 2023.
Hungary	Data cover associations, foundations, non-profit enterprises, advocacy groups and professional associations.	Data are provided by the Hungarian Central Statistical Office.
India	Available information include data on cooperatives, non-governmental organisations (NGOs) and social enterprises, all retrieved from secondary sources of information. The data on cooperatives (all of which may not adhere to SSE principles), are retrieved from the 2018 Statistical Profile by the National Cooperative Union of India. Data on NGOs and social enterprises are also included.	Data are collected using existing repositories of information on SSE constituents, mainly (National Union of Cooperatives in India, 2018 ^[20]), (International Co-operative Alliance, 2021 ^[21]), (Asian Development Bank, n.d. ^[22]) and (British Council, 2016 ^[23]).
Ireland	Data cover non-profit institutions, namely entities in the third sector that are part of neither government nor the private sector, and social enterprises, which include companies limited by guarantee, cooperatives (industrial and provident societies), unincorporated associations and others.	Data on non-profit organisations are provided by the Department of Rural and Community Development of Ireland based on (Department of Rural and Community Development, 2019 ^[24]). Data on social enterprises are retrieved from (Department of Rural and Community Development, 2023 ^[25]).

Country	Data provided on social and solidarity economy	Source of information presented
Italy	Data cover non-profit organisations, including entities that do not fall within the legal definition of third-sector entities, such as trade unions and employer organisations, professional representative bodies, political organisations and some religious entities. They include associations and voluntary organisations, social cooperatives, third-sector foundations and philanthropic organisations, and other legal forms. Data on social enterprises are also available.	Data are provided by the Directorate-General for the Third Sector and Corporate Social Responsibility under the Ministry of Labour and Social Policies, on the basis of data made available by the Italian National Institute of Statistics for the year 2020 ("Structure and profiles of the non-profit sector – year 2020").
Korea	Data cover cooperatives and social enterprises as information about other social economy entities, such as community enterprises and self-supporting enterprises, is not easily available. Social enterprises are certified under the Social Enterprise Promotion Act and can take different legal forms, including corporations, associations, companies, limited partnerships, non-profits, NGOs and cooperatives, provided that the entity fulfils a list of criteria.	Data are provided by the Ministry of Employment and Labour of Korea.
Latvia	In the absence of an official definition of SSE, data cover associations and foundations that do have the status of public benefit organisations. Additionally, the 2017 Social Enterprise Law defines the social enterprises and provides the criteria to register as a social enterprise, which includes taking the legal form of a limited liability company.	Data are provided by the Ministry of Welfare and the Ministry of Finance. The number of registered social enterprises was retrieved from the Social Enterprise Register on 31 May 2022. Employment in registered social enterprises data is based on the Information Report by the Ministry of Welfare on the operation and development of social enterprises between 1 April 2020 and 1 April 2022.
Lithuania	In the absence of an official definition of the SSE, data provided do not cover SSE entities <i>stricto sensu</i> . They pertain primarily to non-profit organisations and include entities that can be seen as primarily serving the general interest for the benefit of the community or addressing the social needs of individuals and/or groups. Data are not fully representative of the SSE space as there remain some elements that are part of the SSE which cannot be captured by the below data. Similarly, not all entities included in the data can be guaranteed to align with the SSE principles. It should be noted that data include entities that do not have sales revenue as well as non-active entities (which can lead to overestimated number of entities). The 2020 Law on development of non-governmental organisations established a legal status for NGOs. Data on NGOs only refer to registered entities.	Data are provided by the Ministry of Economy and Innovation and Ministry of Social Security and Labour of Lithuania. The data on the number of non-profit organisations and employment are based on the calculations by the NGO Information and Support Centre.
Luxembourg	Data cover associations, foundations, societal impact companies, mutual societies, cooperatives and other non-profit entities.	Data are provided by the government statistics service of the National Institute of Statistics and Economic Studies.
Malta	Data provide a partial view of the social and solidarity economy in the country, and cover associations, foundations and trusts.	Data are provided by the Ministry for the Environment, Energy and Enterprise.
Mexico	Data are retrieved based on the national definition and scope defined in the 2012 Social and Solidarity Economy Law. In Mexico, there is no administrative register of SSE entities. The data on GDP and employment include information from the national account system as well as censuses and surveys. The referred number only includes data from the economic census. The total number of agricultural and livestock production units is currently unknown.	Data are provided by the National Institute of Social Economy based on the National Institute of Statistics and Geography of Mexico.
Netherlands	Netherlands does not have a national SSE framework. Available data are retrieved from secondary sources and cover associations and foundations, mutual societies, and cooperatives and similar organisations, and social enterprises, which could take on different legal forms including LLC or combinations with a foundation.	Data are collected using existing repositories of information on SSE constituents, mainly (CIRIEC, 2017 ^[77]), (McKinsey, 2016 ^[26]) and (Euclid Network/Social Enterprise NL, 2022 ^[27]).
Poland	Data cover associations and non-profit organisations, cooperatives, foundations, social religious entities, economic self-governments and reintegration units. Social enterprises are also included, which can take the form of associations and non-profit organisations, cooperatives, foundations, limited liability companies and social religious entities. Data on social enterprises are based on a list of social enterprises prepared by the Ministry of Family and Social Policy in accordance with the criteria for the use of the European Social Fund and the European Regional Development Fund for 2014-2020.	Data are provided by the Ministry of Family, Labour and Social Policy's Department of Social and Solidarity Economy based on the Satellite Account for Social Economy.

Country	Data provided on social and solidarity economy	Source of information presented
Portugal	Portugal has a Social Economy Satellite Account, which was developed by the António Sérgio Cooperative for Social Economy (CASES) and Statistics Portugal. The statistical scope is defined in accordance with the Social Economy Framework Law and includes cooperatives, mutualist associations, Holy Houses of Mercy, foundations, community and self-management subsectors, and associations with altruistic goals.	Data are provided by Statistics Portugal's Unit for Satellite Accounts and Quality Assessment of National Accounts, National Accounts Department, based on the 2019-2020 data of the Social Economy Satellite Account.
Romania	Data include registered social enterprises, which can include associations, cooperatives, foundations, legal persons under private law (e.g. limited liability company), federations, employees' mutual aid houses and unions of legal entities. Entities can apply for certification as a social enterprise and as a social insertion enterprise. In the data provided, the number of entities relates to registered social enterprises and data on employment relate to social insertion enterprises.	Data are provided by the Ministry of Labour and Social Protection, Directorate for Employment, Competences and Professional Mobility Policies.
Slovak Republic	The 2018 Social Economy and Social Enterprise Act defines the social economy and the criteria to be recognised as a social enterprise. Data cover registered social enterprises, which include cooperatives, limited liability companies, civic associations, non-profit organisations, and natural persons and/or entrepreneurs as employer.	Data are provided by the Ministry of Labour, Social Affairs and Family.
Slovenia	Data follow the definition of social economy based on the 2018 revision of the Social Entrepreneurship Act. The SSE consists of social enterprises, cooperatives, companies for people with disabilities, employment centres, and NGOs that work for the benefit of their members, users or the wider community. Data on cooperatives must be considered cautiously as it is not possible to distinguish those cooperatives that follow the social economy principles (including the non-profit constraint).	Data are provided by the Ministry of Economy, Tourism and Sport (the former Ministry of Economic Development and Technology) of Slovenia.
Spain	The 2011 Law on Social Economy provides an exhaustive list of entities that are considered as part of the social economy. However, data provided cover only cooperatives and labour companies. The data on cooperatives, mutuals, associations and foundations and other similar forms are retrieved from CIRIECSTAT Portal.	Data are provided by the Ministry of Labour and Social Economy. The data are complemented by retrieving relevant information on the number of social economy entities, employees, net sales, income and volunteers from the CIRIECSTAT Portal as of 12 July 2023.
Sweden	Sweden does not have comprehensive social economy statistics at the national level. Statistics Sweden publishes statistics on civil society organisations through its National Accounts for Civil Society. They include non-profit associations, cooperative societies, housing and cooperative rental associations, foundations and trusts, limited liability companies, registered religious communities, economic associations, and others.	Data are collected using existing repositories of information. For the zoom in on civil society organisations, data are retrieved from Statistics Sweden's National Accounts for Civil Society and (Statistics Sweden, 2022 ^[28]).
United Kingdom	Data cover registered charities, community interest companies, not-for-profit companies, mutual societies and community amateur sports clubs.	Data are provided by the Civil Society and Youth Directorate of the Department for Digital, Culture, Media and Sport.
United States	Data are retrieved from secondary sources. Available information on registered non-profits include charitable organisations, public charities, private and community foundations, advocacy/social welfare groups, business associations, labour unions, social and recreation clubs, fraternal societies, and others. Data on cooperatives are also included.	Data are collected using existing repositories of information, mainly Candid's US Social Sector analysis for 2021 based on IRS data, 2017 data from the Bureau of Labor Statistics Quarterly Census of Employment and Wages and the International Cooperative Alliance's Mapping based on (Deller et al., 2009 ^[29]).

Note: Where the types of SSE entities included have not been clearly identified in the countries, entities that fall under a common understanding of SSE, as defined for example at the international level (OECD, 2023 forthcoming^[9]), have been taken into account.

Table 3. Data availability in each country fact sheet based on different SSE constituents

Table 3 specifies the types of common SSE entities presented in each country fact sheet based on the existence of official definitions, national frameworks and a shared understanding of what constitutes the SSE. The available information on a legal form, such as an association, may not be exhaustive of all associations in the country. It does not provide an exhaustive list of all existing entities under each category, and may not represent the scope of all SSE in countries. Note that these categories may not always be mutually exclusive, as a social enterprise may take the legal form of an association, cooperative, etc. For example, the country fact sheet for Korea presents some information on social enterprises, which can also include associations. Finally, especially in countries without an official definition or a framework around the SSE, available information is presented based on a common understanding of what the SSE includes, and not on a recognised legal status.

Country	Associations	Cooperatives	Mutual organisations	Foundations	Social enterprises	Remarks
Austria	■	■	■	■		Foundations refer to public benefit foundations.
Belgium	■	■	■	■	■	Cooperatives include those recognised by the National Council for Co-operation, Social Entrepreneurship and Agricultural Enterprise and those recognised as "companies with a social purpose".
Brazil	■	■				Others include commercial companies, informal groups and entities not classified elsewhere based CADSOL.
Bulgaria		■		■	■	Other SSE constituents include non-profit organisations for public benefit. Foundations for public benefit are in the scope of the SSE in Bulgaria.
Canada	No break-down available in the CFS.					Data cover non-profit institutions, including non-profit institutions serving households (community non-profits), government non-profit institutions in health and education, and business non-profit institutions.
Croatia	■	■		■	■	Data cover associations, cooperatives, private institutions, foundations, and trading arms of non-profits. Social enterprises include sheltered workshops, companies, private institutions, foundations, cooperatives and associations.
Cyprus	■	■		■		The Social Enterprises Law of 2020 establishes a register for social enterprises and defines the criteria to be recognised as a social enterprise. Data on registered social enterprises are not available yet.
Czechia	■	■			■	Social enterprises include associations, cooperatives, limited liability companies, natural persons and others.
Denmark	■	■	■	■	■	Foundations refer to non-profit foundations. Social enterprises may include associations, cooperatives and mutual societies, non-profit foundations, limited liability companies, partnerships and entrepreneurship entities, and joint stock companies.

Country	Associations	Cooperatives	Mutual organisations	Foundations	Social enterprises	Remarks
Estonia					■	The social enterprises include only those that are members of ESEN as well as other entities that are identified to be social enterprises by ESEN.
Finland	■	■		■		
France	■	■	■	■		Commercial companies following pre-defined criteria can be part of the SSE.
Germany	■	■	■	■	■	Social enterprises include e.V., gGmbH, foundations, cooperatives and others.
Greece	No break-down available in the CFS.					The data on SSE entities in Greece have been compiled based on the official labour market database, specifically the ERGANI platform, run by the Ministry of Labour and Social Security. The fact sheet provides overall information on the SSE in Greece without granular data on each legal form. In Greece, SSE entities include social cooperative enterprises, social cooperatives of limited liability (Koi.S.P.E.) and workers' cooperatives.
Hungary	■			■		Data also cover non-profit enterprises, advocacy groups and professional associations.
India		■			■	Data on NGOs are also included. Social enterprises can take the form of private limited companies, NGOs (trust societies), sole proprietorships, partnerships, public limited companies, section 8 companies, and limited liability companies.
Ireland	■	■			■	Data include non-profit institutions. Social enterprises include companies limited by guarantee, cooperatives (industrial and provident societies), unincorporated associations, and others.
Italy	■	■		■	■	Cooperatives refer to social cooperatives. Other non-profits include associations and voluntary organisations, third sector foundations and philanthropic organisations, and other legal forms.
Korea		■			■	Social enterprises can take different legal forms, including corporations, associations, companies, limited partnerships, non-profits, NGOs and cooperatives.
Latvia	■			■	■	
Lithuania	■			■		Data also include public establishments and traditional religious community-based organisations.
Luxembourg	■	■	■	■		Luxembourg has a legal status named "societal impact companies" to recognise companies rooted in the social and solidarity economy, which engage in economic activity with a social or societal purpose.
Malta	■			■		Data on trusts are also included.

Country	Associations	Cooperatives	Mutual organisations	Foundations	Social enterprises	Remarks
Mexico		■	■		■	Social enterprises include <i>ejidors</i> , local communities and others.
Netherlands	■	■	■	■	■	Social enterprises could take on different legal forms including limited liability companies or combinations with a foundation, without being linked to an official definition or a specific legal status.
Poland	■	■		■	■	Associations refer to associations and non-profit organisations. Others include social religious entities, economic self-governments and reintegration units. Social enterprises can take the form of associations and non-profit organisations, cooperatives, foundations, limited liability companies and social religious entities.
Portugal	■	■	■	■		Associations refer to associations with altruistic goals. Other SSE constituents include Holy Houses of Mercy, and community and self-management subsectors.
Romania	■	■	■	■	■	Social enterprises include associations, cooperatives, foundations, legal persons under private law (e.g. limited liability company), federations, employees' mutual aid houses, and unions of legal entities. Entities can apply for certification as a social enterprise and as a social insertion enterprise.
Slovak Republic	■	■			■	Associations refer to civic society associations. Registered social enterprises include cooperatives, limited liability companies, civic associations, non-profit organisations, and natural persons and/or entrepreneurs as employer.
Slovenia	■	■		■	■	Other SSE constituents include companies for persons with disabilities, employment centres and private institutes. Registered social enterprises include associations, cooperatives, foundations, limited liability companies and private institutes.
Spain		■		■		Data cover labour companies, cooperatives, companies, foundations, non-profit social action entities and foundations, and single entities.
Sweden	■	■		■		In the absence of a framework around SSE, available data on civil society organisations are provided to give a partial picture of the SSE in Sweden. Data on civil society organisations include non-profit associations, cooperative societies, housing and cooperative rental associations, foundations and trusts, limited liability companies, registered religious communities, economic associations and others.
United Kingdom			■			Data cover registered charities, community interest companies, not-for-profit companies, mutual societies and community amateur sports clubs.
United States		■		■		Available information on registered non-profits include charitable organisations, public charities, private and community foundations, advocacy/social welfare groups, business associations, labour unions, social and recreation clubs, fraternal societies, and others.

Notes: The above categories are not exhaustive of all legal forms included under the SSE in each country. Broad categories are aligned with the SSE constituents included under the [OECD Recommendation on the Social and Solidarity Economy and Social Innovation](#). SSE data in some countries may include other additional categories. This table only serves the purpose of showing the different data categories presented in the scope of the country fact sheets. Some entity types, such as social enterprises, might already include other legal forms such as associations, cooperatives and foundations, especially in countries with a social enterprise legal status.

Socio-economic indicators

Socio-economic data are mainly retrieved from OECD datasets. Other sources, such as Eurostat and the World Bank, are used when data are not available from OECD sources. Sources of information are clearly identified on each country fact sheet, and [Table 4](#) provides a definition and the source of information for each socio-economic indicator.

Table 4. Socio-economic indicators: Definitions and sources

Name of indicator	Definition	Source
GDP per capita	Gross domestic product (GDP) is the standard measure of the value added created through the production of goods and services in a country during a certain period. This indicator is based on nominal GDP and is available in different measures: United States (US) dollars and US dollars per capita (current purchasing power parity). All OECD countries compile their data according to the 2008 System of National Accounts (SNA). <u>GDP and spending – Gross domestic product (GDP) – OECD Data</u>	Available in OECD databases for all countries.
Labour force participation rate	Calculated as the labour force divided by the total working-age population. The working-age population refers to people aged 15 to 64. <u>Employment – Labour force participation rate – OECD Data</u>	Available in OECD databases for all countries.
Youth not in employment, education or training (NEET)	Share of young people who are NEET, as a percentage of the total number of young people in the corresponding age group, by gender. NEET youth can be either unemployed or inactive and not involved in education or training. <u>Youth and the labour market – Youth not in employment, education or training (NEET) – OECD Data</u>	Available in OECD databases for all countries, except Brazil, Bulgaria, Chile, Croatia, India, Korea and Malta. Data retrieved from the World Bank database for these countries. Labour Force Survey by the Statistical Service of Cyprus is used for Cyprus.
Poverty rate	Ratio of the number of people (in a given age group) whose income falls below the poverty line, taken as half the median household income of the total population. Two countries with the same poverty rates may differ in terms of the relative income level of the poor. <u>https://data.oecd.org/inequality/poverty-rate.htm</u>	Available in OECD databases for all countries, except Brazil, Cyprus and Malta. Data retrieved from the World Bank for Brazil. Survey on Income and living conditions (EU-SILC) by the Statistical Service of Cyprus is used for Cyprus. Data not available for Croatia and Malta.
Gini coefficient	Measure of the income equality/inequality in a given population, based on the comparison of cumulative proportions of the population against cumulative proportions of income they receive. It ranges between 0 in the case of perfect equality and 1 in the case of perfect inequality. <u>Inequality – Income inequality – OECD Data</u>	Available in OECD databases for all countries, except Malta. Data retrieved from the World Bank for Malta. Survey on Income and living conditions (EU-SILC) by the Statistical Service of Cyprus is used for Cyprus.
Rural population	Measured as a percentage of the national population, which is defined as the share of inhabitants by types of regions in a given country. <u>Population by region – National population distribution – OECD Data</u>	Available in OECD databases for all countries, except Luxembourg, Malta and Mexico. Data retrieved from the World Bank for these countries. Demographics statistics by the Statistical Service of Cyprus are used for Cyprus.
Stakeholder engagement for developing regulations	Describes the extent to which formal stakeholder engagement is built in the development of primary laws and subordinate regulations. <u>OECD-Better-Life-Index-definitions-2021.pdf</u>	Available in OECD databases for all countries, except Bulgaria, Croatia, Cyprus, India, Malta and Romania. Data not available for these countries.

Name of indicator	Definition	Source
Public social expenditure	<p>Social expenditure comprises cash benefits, direct in-kind provision of goods and services, and tax breaks with social purposes. Benefits may be targeted at low-income households, elderly, disabled, sick, unemployed or young persons. To be considered "social", programmes have to involve either redistribution of resources across households or compulsory participation. Social benefits are classified as public when general government (that is central, state and local governments, including social security funds) controls the relevant financial flows. This indicator is measured as a percentage of GDP or USD per capita.</p> <p>Social protection – Social spending – OECD Data</p>	Available in OECD databases for all countries, except for Brazil and India. Data retrieved from the International Monetary Fund (IMF) Government Finance statistics for Brazil. Data refer to the Social Safety Net Expenditures indicators from the World Bank and public social expenditures: general government expenses in social benefits by IMF Government Finance Statistics for India.
Public procurement for social protection	<p>General government procurement spending is estimated using the SNA and is defined as the sum of intermediate consumption, gross fixed capital formation and social transfers in kind via market producers. Data are disaggregated according to the Classification of the Functions of Government, which includes social protection. Social protection covers sickness and disability, old age, survivors, family and children, unemployment, housing, social exclusion not elsewhere classified, research and development in social protection, and social protection not elsewhere classified.</p> <p>https://doi.org/10.1787/1c258f55-en</p>	Available in OECD databases for all countries, except Brazil, Bulgaria, Canada, Croatia, India and Mexico. Data not available for these countries.
Public spending on incapacity	<p>Refers to spending due to sickness, disability and occupational injury. It includes disability cash benefits that are made up of cash payments on account of complete or partial inability to participate gainfully in the labour market due to disability. It also includes spending on occupational injury and disease, which records all cash payments such as paid sick leave, special allowances and disability-related payments such as pensions, if they are related to specific occupational injuries and diseases. Social expenditure on services for disabled people encompasses services such as day care and rehabilitation services, home-help services and other benefits in kind. This indicator is measured in percentage of GDP.</p> <p>Social protection – Public spending on incapacity – OECD Data</p>	Available in OECD databases for all countries, except for Brazil and India. Data not available for these countries.
Public spending on education	<p>Includes direct expenditure on educational institutions as well as educational-related public subsidies given to households and administered by educational institutions. This indicator is shown as a percentage of GDP. Public spending includes expenditure on schools, universities, and other public and private institutions delivering or supporting educational services.</p> <p>Education resources – Public spending on education – OECD Data</p>	Available in OECD databases for all countries, except Brazil and India. Data retrieved from the World Bank for these countries.
Participation in formal voluntary activities	<p>If the respondent, during the last 12 months, did any unpaid non-compulsory work for or through an organisation, a formal group or a club. It also includes unpaid work for charitable or religious organisations. Unpaid non-compulsory work should be understood as volunteer work conducted to help other people, the environment, animals, the wider community, etc.</p> <p>EU statistics on income and living conditions (EU-SILC) methodology – 2015 Social/cultural participation and material deprivation – Statistics Explained (europa.eu)</p>	Available in Eurostat databases for all countries, except Brazil, India and Korea. Data not available for these countries.

Sources: Author's elaboration, based on definitions provided on OECD Data (<https://data.oecd.org/>), World Bank Open Data (<https://data.worldbank.org/>) and Eurostat (<https://ec.europa.eu/eurostat/fr/web/main/home>).

Caveats when reading the country fact sheets

Available data on the SSE may not provide the full picture

Data production on the SSE may not always cover all types of SSE entities. Countries may set in place a legal framework around the SSE, identifying its different elements such as cooperatives, associations, foundations, mutuals and social enterprises. However, availability of SSE data may not always coincide with the entire SSE spectrum. It is still very helpful, even if it complicates efforts to draw comparisons across countries. In Korea, for example, available information covers social enterprises and cooperatives. In France, SSE information is available for cooperatives, associations, foundations, mutuals and social enterprises.

Available information may even be limited for the same group of SSE entity types. Social enterprises, for example, have been increasingly recognised as part of the SSE. National registries of businesses, organisations or specifically social enterprises provide significant sources of information on their characteristics (e.g. Greece, Latvia, Romania for social enterprises, Lithuania for NGOs). This registration may be tied to a legal status, label or certification, implying that social enterprises are required to be registered officially to benefit from fiscal benefits (e.g. Bulgaria). They can also be registered on a fully voluntary basis (e.g. Denmark's Registration Tool for Social Enterprises [Registreret Socialøkonomisk Virksomhed]). The differences in how they are registered may result in the information not being exhaustive of all such entities in the country. This caveat goes beyond social enterprises and may concern all SSE constituents. The number of cooperatives presented in the country fact sheets, for example, may be more comprehensive in some countries while being less indicative of the entire cooperative space in others.

SSE data may not always be mutually exclusive

Existing categories of information on the SSE, especially on the types of entities, may not always be mutually exclusive. An obvious example could come from data on social enterprises. Social enterprises can be counted through the legal status they may hold in some countries. This legal status can often be adopted by entities of different legal forms, including cooperatives, associations and so on. Therefore, it's important to understand the break-down of different legal forms and the corresponding number of entities under each. In Korea, for example, social enterprises are certified under the Social Enterprise Promotion Act and can take different legal forms, including corporations, associations, companies, limited partnerships, non-profits, NGOs and cooperatives, provided that the entity fulfils a list of criteria. Understanding this is particularly important to avoid double-counting especially the number of SSE entities in countries.

The scope of SSE data may show variation across countries

Defining the SSE differently results in important variation in its scale across countries. European countries, for example, tend to include mutual structures such as cooperatives and mutual societies as part of the SSE, while the North American concept focuses on non-profit organisations. Differences in the entities included and excluded from the scope may lead to misperceptions such as the size of the SSE being larger in some countries than others, while the basis of comparison is not the same. For example, associations are not considered as part of the SSE scope in Mexico while they are the main component in France, which could lead to false interpretations when comparing the SSE size between these two countries. Indicators such as revenues as a share of GDP, contribution to gross value added or employment within the SSE can vary significantly across countries.

The same category for legal entities may also have different implications across countries. Legal forms such as cooperatives or social enterprises, for example, may be defined in one country with heavy focus on the principles of SSE around primacy of people over capital or reinvestment of profits. In other countries, these criteria may not be taken into account to recognise a cooperative or a social enterprise.

These differences in how SSE entities are recognised in countries also complicate efforts to compare an association in one country, for example, to another association in another country.

Diversity of SSE definitions and scopes complicates comparability of SSE data

Country fact sheets aim to provide a general snapshot of the SSE in each country rather than a comparative picture across countries. Variation on how or whether SSE entities are recognised legally or de-facto in different countries complicates efforts to compare them. Initiatives to arrive at comparative statistics on the SSE require not only defining a common perimeter of analysis, but also a uniform definition and understanding of specific SSE constituents. Country fact sheets observe the official definitions and scope of SSE in countries whenever they are available. Therefore, drawing comparative analyses across countries based on the statistics presented in the country fact sheets would be misleading.

Employment underestimates engagement in the SSE

Employment data are predominantly used to understand the labour resources being devoted to certain sectors or areas. Employment also gives an overall idea of the share of population involved in a particular activity. As such, it is also helpful to understand the employment levels and patterns in the SSE given its important role as a direct provider of employment in countries.

Volunteering and memberships may provide a significant portion of SSE engagement in addition to employment. Much-needed labour is also provided through volunteers in the SSE, and therefore, volunteering could also be brought into the analysis to understand if the public in a particular country is heavily involved or not in SSE activities. However, volunteering can take place informally in some countries. Similarly, memberships shed light on participation in associations, cooperatives and mutuals, which could be the focus of other analyses in addition to those for levels of employment. Data collection tools, be it satellite accounts, registers or surveys, could include data points on all three to better represent participation in the SSE. Similarly, different modalities of employment such as part-time and project-based arrangements could also be taken into account, rather than providing only full-time equivalent figures.

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