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# Insights from social and solidarity economy data: An international perspective

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# Insights from social and solidarity economy data

## An international perspective

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The social and solidarity economy (SSE) is gaining traction in public policy at subnational, national and international level. However, despite increasing interest, available data on the SSE remain limited. Collecting data on the SSE helps better understand its reach and contribution to the total economy, while also helping policy makers to design effective policies for its promotion and SSE actors to access new audiences, markets and finance. The OECD produced country fact sheets for 34 countries to provide a snapshot of their social and solidarity economy at the national level, collating information on official definitions, number and size of entities, employment patterns, sectors of activity and economic contribution as well as surrounding legal frameworks and social impact initiatives. This paper looks at commonalities across these countries in their SSE ecosystems to present overall insights and trends.

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**Keywords:** social and solidarity economy, social economy, social enterprise, employment, local development, non-profit, statistics, data, trends

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This paper builds on the data collected during the development of the [country fact sheets on the social and solidarity economy](#) as part of the Global Action. The country fact sheets were produced for 34 countries, namely Brazil, Canada, the European Union Member States, India, Korea, Mexico, the United Kingdom and the United States.

This paper and the country fact sheets were prepared by Melis Aslan and Julie Rijpens, Policy Analysts at the OECD CFE. They were developed under the supervision of Antonella Noya, Head of the Social Economy and Innovation Unit, with guidance from Nadim Ahmad, Deputy Director of CFE and Karen Maguire, Head of Division, LEED Programme of CFE. The work benefited from inputs from Eric Gonnard, Agustin Basauri and Maria-Paula Caldas (all CFE) to develop the data survey and process the results. The work also received inputs from Daniel Bayram, Viktoria Chernetska, Jozef Cossey, Sweekrity Goyal, Míriam Gómez-Lavín Fernández, Emma Lossouarn, Martina Podestà, Hugo Jennepin Reyero, and Eliot Scharf (all CFE).

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# Table of contents

|                                                                             |    |
|-----------------------------------------------------------------------------|----|
| Acknowledgements                                                            | 3  |
| Executive summary                                                           | 6  |
| Introduction to the country fact sheets                                     | 9  |
| The importance of data for the social and solidarity economy                | 9  |
| Developing the country fact sheets                                          | 9  |
| 1 Insights and trends on the social and solidarity economy                  | 12 |
| Legal forms                                                                 | 12 |
| Employment                                                                  | 16 |
| Sectors of activity                                                         | 19 |
| Economic contribution                                                       | 20 |
| Definitions                                                                 | 21 |
| Legal frameworks                                                            | 23 |
| 2 Understanding the range of SSE entities in each country                   | 25 |
| Range of SSE entity forms by country                                        | 25 |
| 3 Caveats when interpreting data across the country fact sheets             | 35 |
| Available data on the SSE may not provide the full picture                  | 35 |
| SSE data may not always be mutually exclusive                               | 35 |
| The range of entities included in the SSE varies across countries           | 36 |
| Diversity of SSE definitions and their scope complicates data comparability | 36 |
| Employment underestimates engagement in the SSE                             | 36 |
| References                                                                  | 37 |
| Notes                                                                       | 39 |
| Annex A. Further explanations on the data in the country fact sheets        | 40 |

## FIGURES

|                                                                                                   |    |
|---------------------------------------------------------------------------------------------------|----|
| Figure 1.1. Associations are the most common legal form                                           | 13 |
| Figure 1.2. SSE entities are often micro, small and medium-sized with many volunteers or members  | 14 |
| Figure 1.3. Associations account for the highest share of employment                              | 15 |
| Figure 1.4. Share of SSE employment in total employment varies considerably across countries      | 17 |
| Figure 1.5. Share of SSE employment in total employment remained stable during the last few years | 18 |

|                                                                                             |    |
|---------------------------------------------------------------------------------------------|----|
| Figure 1.6. Women's share in SSE employment is higher than their share in total employment  | 19 |
| Figure 1.7. "Social services" are the most common sector of activity in terms of employment | 20 |
| Figure 1.8. Economic contribution to total economy varies based on the scope of the SSE     | 21 |

## INFOGRAPHICS

|                                                                         |   |
|-------------------------------------------------------------------------|---|
| Infographic 1. Country fact sheets on the social and solidarity economy | 8 |
|-------------------------------------------------------------------------|---|

## TABLES

|                                                                                             |    |
|---------------------------------------------------------------------------------------------|----|
| Table 1. Accessing country fact sheets                                                      | 10 |
| Table 1.1. Countries with official definitions of the SSE                                   | 22 |
| Table 1.2. Countries with framework laws or laws specific to the SSE                        | 24 |
| Table 2.1. Scope of the SSE data provided in each country fact sheet                        | 26 |
| Table 2.2. Data availability in each country fact sheet based on different SSE constituents | 31 |
| Table A.1. Socio-economic indicators: Definitions and sources                               | 40 |
| Table A.2. Sectors of activity specified in the country fact sheets questionnaire           | 42 |

## BOXES

|                                                                  |    |
|------------------------------------------------------------------|----|
| Box 1. Defining the perimeter of analysis in country fact sheets | 11 |
|------------------------------------------------------------------|----|

## Executive summary

**The social and solidarity economy (SSE)<sup>1</sup> has been receiving increasing attention in policy making in recent decades.** It encompasses organisations such as associations, co-operatives, mutual societies, foundations, and social enterprises, whose activities are driven by societal objectives, values of solidarity, the primacy of people over capital and participatory governance. As strategies and legal frameworks to support its development increase, the need to produce statistics becomes more pronounced. Quantitative and qualitative data are needed to better understand its contribution to the economy as well as social and environmental impact. Collecting data and formalising information systems on the SSE helps policy makers design more effective and evidenced-based policies. Finally, better data enables SSE entities to better communicate their activities and impact, raise their profile and support their recognition while equipping them with empirical evidence that could potentially facilitate their access to public and private markets and finance.

**Despite increasing attention, statistics on social and solidarity economy ecosystems remain limited in the vast majority of countries.** The OECD collected data on the SSE in 34 countries through a questionnaire and tapping into already existing resources to produce country fact sheets for Brazil, Canada, the European Union Member States, India, Korea, Mexico, the United Kingdom and the United States. The country fact sheets provide a national-level snapshot by bringing together information, when available, on the existence of an official definition of the SSE, relevant institutional frameworks, data on SSE entities, the employment and economic contribution of the SSE as well as available legal frameworks and social impact measurement initiatives. These efforts aim to motivate and encourage countries to develop and collect data on a systematic basis.

**The diversity in defining the social and solidarity economy across countries, and even within countries across states or cities, complicates efforts to produce internationally comparable SSE statistics.** While these country fact sheets may not provide comparable or aggregate data across all respondent countries, and therefore some care is needed in interpreting them, commonalities with respect to certain trends can be observed for a subset of countries on their social and solidarity economy ecosystems.

**Interpreting the data on the social and solidarity economy also requires paying attention to the coverage of SSE actors in practice.** In addition to the fact that the definition of the social and solidarity economy differs across countries, the underlying source and data collection method used may also introduce additional elements that further complicate comparability.

**Associations accounted for the highest number of SSE entities in most respondent countries, followed by co-operatives and foundations.** Similar to traditional firms in general, most SSE entities are micro or small and medium-sized enterprises. Rarely do social and solidarity economy entities have more than 250 employees.

**The social and solidarity economy can be a notable source of employment in countries.** Associations, co-operatives and foundations hold the highest SSE employment respectively. As the scope of the social and solidarity economy (as well as measurement approaches) varies across countries, employment shares also vary. The share of SSE employment in total employment can vary from 1.0% in Bulgaria and 3.0% in Hungary to 10.4% in France and 12.1% in Belgium. The share of SSE employment

in total employment remained stable between 2016 and 2020 in countries with available data, including the COVID period with even slight increases in some countries.

**Women tend to have a higher share in employment in the social and solidarity economy compared to their share in total employment.** When data are available, and notwithstanding the challenges in comparability, women's share in SSE employment is higher than 65% in many respondent countries, while their share in total employment is closer to 50%. In Austria, for example, women's share in non-profit organisations was 70% compared to their share in total employment of 48% in 2020. Similarly, in Portugal, women accounted for 72.5% of social economy employment in 2018, compared to 49.7% in total employment. The trend in Mexico is an exception, where women's share in SSE employment was 19.2% in 2018, compared to 38.8% in total employment, likely due to the large representation of agricultural co-operatives in Mexico's SSE data, while associations -which are particularly active in the care sector- are not considered in the national definition of the social and solidarity economy.

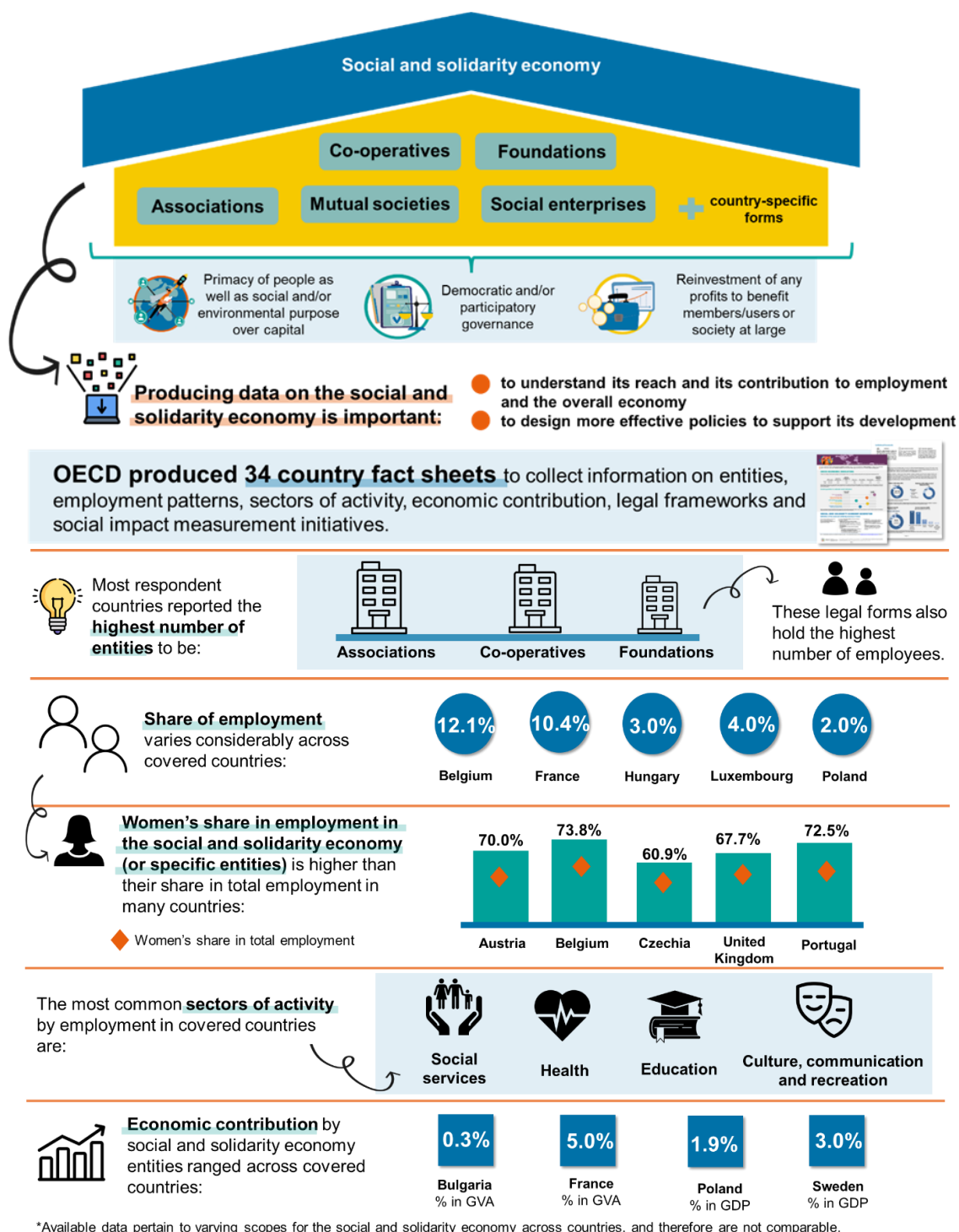
**Most respondent countries had the highest share of employment in social services.** Social services accounted for more than one third of SSE employment in Austria, France, Italy and Luxembourg among others. Social services were followed by human health services, education services, and culture, communication and recreation activities. It should be noted that there may also be a potential bias to classify activities under "others" category due to limited data or differences in sectoral classification across countries, which may blur sectoral data.

**The social and solidarity economy can make a significant contribution to GDP.** National approaches used to determine the scope of the SSE also largely determine the scale of the contribution to GDP, with shares of 1.6% in Mexico for example (which excludes associations) to 5.4% in France (which do include them).

**Although data on the social and solidarity economy are essential for policy, notable limitations exist in data collection.** Basing data collection on legal forms may, on the one hand, result in overestimating the number of SSE entities as legal forms might not always ensure effective adherence to the SSE principles. On the other hand, it may fail to capture those entities that may not adopt a legal form or status (e.g. de facto social enterprises). Similarly, lack of an operational definition or systematic data collection efforts may lead to an underrepresentation of SSE entities. Finally, given that SSE entities make use of alternative ways of organising work and people, employment data may also not reflect total engagement in entities. Volunteering could be an important source of engagement for associations, or membership for co-operatives and mutual societies.

**Developing an internationally shared understanding of the social and solidarity economy can help produce comparable statistics.** Although national and legal definitions of the SSE vary across countries, an internationally accepted and measurable statistical definition provides a basis for international comparability that can overcome differences in legal definitions, and in turn provide powerful insights to inform policy makers, including potentially policies related to national legal definitions, especially in countries with a narrow scope or indeed no legal definitions. Indeed, around half of the surveyed countries don't have official or operational definitions of the SSE.

## Infographic 1. Country fact sheets on the social and solidarity economy



### Policy makers can support production and collection of statistics by:

- Establishing satellite accounts, registries and other information systems dedicated to the social and solidarity economy
- Building a shared definition of the social and solidarity economy within the country in collaboration with SSE actors as well as participating in international discussions towards a common understanding of the SSE

# Introduction to the country fact sheets

## The importance of data for the social and solidarity economy

**Global crises and increasing calls for sustainable and inclusive development increased the awareness and importance of the social and solidarity economy (SSE).** In many countries, the social and solidarity economy is an important driver of job creation and economic activity with impact. It provides essential services such as health care and education, while contributing to a fairer, green and digital transition. It helps build and strengthen local communities, while providing safety nets for vulnerable groups. The increasing attention around the SSE also translated into a heightened need for data collection and information systems on the social and solidarity economy. Although it accounts for an important 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 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 to refer to a set of economic actors, neither public nor for-profit, that pursue specific goals and implement alternative business models (OECD, 2023<sup>[1]</sup>). 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 social and solidarity economy or its constituents, thereby defining legal provisions, in some cases, for classifying entities falling under it.

**Producing data around the social and solidarity economy is important to make it visible, facilitate its formal recognition and inform policy making.** Data can contribute to improving knowledge around the SSE and help stakeholders, including policy makers, supporting organisations and potential investors, to better understand its current state. Better data also facilitate the development and implementation of better policies to support its development and monitor effectiveness. The composition of entities, employment patterns, and the size of the social and solidarity economy provide much needed information for policy makers to better understand where and how to support them.

## Developing the country fact sheets

**The country fact sheets document available quantitative and qualitative information on the social and solidarity economy across 34 countries.**<sup>2</sup> Given the limited availability of data on the social and solidarity economy, they aim to provide a much-needed snapshot of social and solidarity economy entities and their ecosystems at national level. The country fact sheets provide an overview of the SSE ecosystems in 34 countries (Table 1). The information presented includes, when available, the existence of an official definition of the SSE, the size of the SSE, employment patterns, economic contribution, legal and institutional frameworks surrounding the SSE, fiscal treatment, and existing social impact measurement initiatives.

Table 1. Accessing country fact sheets

|                                                                                     |                          |                                                                                     |                            |                                                                                     |                                 |
|-------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------|---------------------------------|
|    | <a href="#">Austria</a>  |    | <a href="#">Germany</a>    |  | <a href="#">Netherlands</a>     |
|    | <a href="#">Belgium</a>  |    | <a href="#">Greece</a>     |  | <a href="#">Poland</a>          |
|    | <a href="#">Brazil</a>   |    | <a href="#">Hungary</a>    |  | <a href="#">Portugal</a>        |
|    | <a href="#">Bulgaria</a> |    | <a href="#">India</a>      |  | <a href="#">Romania</a>         |
|    | <a href="#">Canada</a>   |    | <a href="#">Ireland</a>    |  | <a href="#">Slovak Republic</a> |
|    | <a href="#">Croatia</a>  |    | <a href="#">Italy</a>      |  | <a href="#">Slovenia</a>        |
|    | <a href="#">Cyprus</a>   |    | <a href="#">Korea</a>      |  | <a href="#">Spain</a>           |
|    | <a href="#">Czechia</a>  |    | <a href="#">Latvia</a>     |  | <a href="#">Sweden</a>          |
|    | <a href="#">Denmark</a>  |    | <a href="#">Lithuania</a>  |  | <a href="#">United Kingdom</a>  |
|    | <a href="#">Estonia</a>  |    | <a href="#">Luxembourg</a> |  | <a href="#">United States</a>   |
|    | <a href="#">Finland</a>  |    | <a href="#">Malta</a>      |                                                                                     |                                 |
|  | <a href="#">France</a>   |  | <a href="#">Mexico</a>     |                                                                                     |                                 |

**Some countries have introduced an official definition of the SSE (or related concepts such as social economy).** Examples include Brazil, Bulgaria, France, Greece, Mexico, Poland, Portugal, Slovenia and Spain among others. These definitions may already provide criteria and a scope for legal entities to be considered as part of the SSE. Although the SSE is gaining more attention in policy discussions, there are still many countries which do not have an official or operational definition for it. When recognised in a legal framework or a strategy, what social and solidarity economy comprises in terms of different entities shows variation across countries. A lack of recognition makes it hard to measure for statistical purposes. This diversity in understanding and publishing information on the SSE is one of the constraints in developing internationally comparable data on the SSE (and sometimes even across subnational governments in the same country). Box 1 provides a clarification on how the perimeter of analysis for the country fact sheets was drawn.

### Box 1. Defining the perimeter of analysis in country fact sheets

Data collection for country fact sheets was conducted in collaboration with countries through a questionnaire circulated 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. For those countries without a scope for the SSE, guidance was provided based on which entities could be part of the social and solidarity economy in the context of the country fact sheets.

The first section of the questionnaire for country fact sheets is dedicated to understanding SSE entities. Questions included the number of SSE entities by legal forms (i.e. associations, co-operatives, mutuals, foundations and social enterprises) and their size of employment as well as number of social enterprises when they are regulated through a legal status. Data on social enterprises were asked separately both for *de jure* social enterprises that do not already fall under the category of associations, co-operatives, mutuals or foundations, and for when social enterprises are regulated through a legal status with the breakdown of the relevant legal forms. This helped avoid double counting of the entities. Given that some countries may have specific national legal forms that fall under the SSE, countries were also asked to report on any other national legal forms they may have where relevant.

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. International 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, and economic contribution).

Source: (OECD, 2023[2]), (United Nations, 2018[3]), (United Nations, 2003[4]), (ILO/COPAC/CIRIEC, 2020[5]), (CIRIEC, 2006[6]), (CIRIEC, Bouchard and Rousselière, 2015[7]) and (Bouchard and Salathé-Beaulieu, 2021[8]).

**Country fact sheets do not present data on the social and solidarity economy that are comparable across countries.** In addition to differences in the scope, countries also show large variation in their data collection methods, which makes country fact sheets pertinent to only their respective national context. Similarly, the sources of data used to represent the SSE ecosystem change from one country to another. These differences also account for some of the variation in SSE statistics across countries and should be taken into account when interpreting the data presented.

# 1 Insights and trends on the social and solidarity economy

**The country fact sheets for this paper provide information on both the frameworks and the facts about the social and solidarity economy (SSE).** This includes what type of legal entities are commonly reported as part of the SSE, patterns in employment including women's share in employment, sectors of activity, its economic contribution as well as existence of official definitions, policies and legislations.<sup>3</sup> The countries with official definitions that established a scope of different entities falling under the SSE may already have dedicated data. For countries with no operational or official framework, the five entity types typically considered as part of the SSE were used:

- Associations/voluntary organisations *and similar forms*,
- Co-operatives *and similar forms*,
- Mutual societies *and similar forms*,
- Foundations *and similar forms*,
- Social enterprises (*when social enterprises are regulated through a specific legal form taking into account if already reported above*).

## Legal forms

**While some countries have a legal framework for the social and solidarity economy, many do not.** Showing which legal entities may fall under the umbrella of the SSE makes it easier to understand what it comprises overall. For these country fact sheets, the scope was defined based on legal entities, although countries often include variations that reflect their own understanding of the SSE, which is also subject to availability of data. 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 as the scope of the SSE across countries is not uniform.

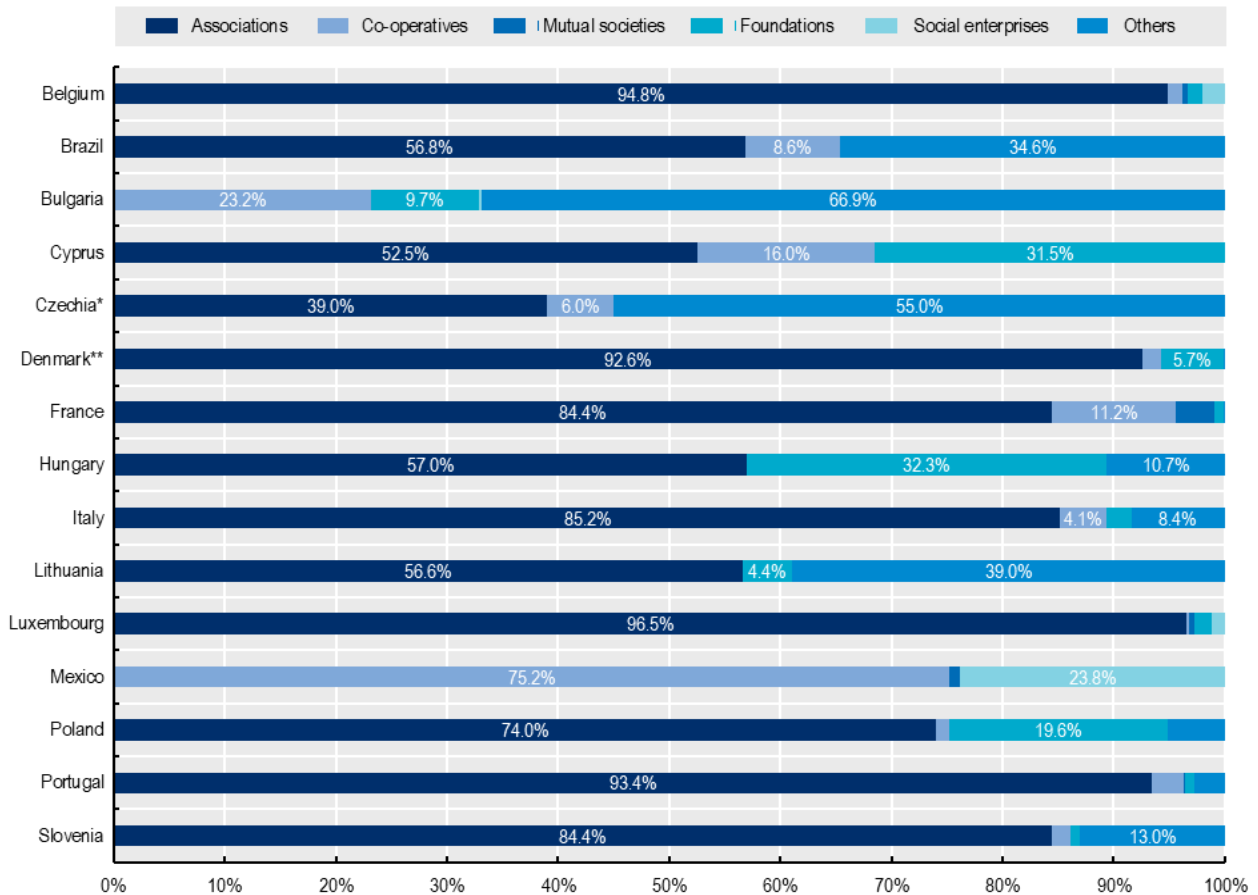
**Entities included can be considered as such because the legal frameworks that regulate these entities often include provisions reflecting the SSE values and principles.** Such common principles mainly include 1) primacy of people as well as social and/or environmental purpose over capital, 2) democratic and/or participatory governance, and 3) reinvestment of any profits to benefit members/users or society at large (OECD, 2023<sup>[1]</sup>). Although these legal provisions are not sufficient to ensure actual implementation of these values and principles, it is a starting point to identify SSE entities.

**Associations are reported to have the highest number of entities in most of the 34 countries considered.** Associations/voluntary organisations *and similar forms* are followed by co-operatives *and similar forms* and foundations *and similar forms* (see Figure 1.1). It should be noted that an aggregate figure on the number of SSE entities across countries would be misleading since they used varying approaches to report the number of SSE entities, ranging from satellite accounts to small sample surveys.

Additionally, associations may not be considered as part of the social and solidarity economy in all countries (e.g. Mexico). See Table 2.1 for the scope of data in each country.

**Figure 1.1. Associations are the most common legal form**

SSE entities by legal form per country, latest available year



\*Data on Czechia refer to registered social enterprises.

\*\*Co-operatives and mutual societies accounted for 1.6% of SSE entities in Denmark in 2021.

Notes: The data on social enterprises refer to *de jure* social enterprises (when they are regulated through a legal form) to avoid double counting. Countries were also provided the option to include any other national legal forms that existed under their definition of the SSE. Data from Denmark, Hungary refer to 2021. Data from Belgium, Cyprus, Italy, Lithuania, Luxembourg, Slovenia and Portugal refer to 2020. Data from Czechia and Poland refer to 2019. Data from Brazil, Bulgaria, France and Mexico refer to 2018. In Bulgaria, the scope includes co-operatives, not-for-profit legal persons operating for public benefit and social enterprises. In Hungary, data on co-operatives and mutuals are not available. In Mexico, associations are not considered as part of the SSE. It should be noted that the number of SSE entities provided in the questionnaire may not include the full SSE since data collection by legal form may not always account for prioritisation of SSE values such as primacy of people over capital, participatory governance or reinvestment of profits. Countries show variation in their scope of the SSE and their data collection methods and sources. Therefore, countries cannot be ranked or compared based on their number of SSE entities since some may have data available on a subset of these legal forms which coincide with SSE principles, while others may provide counts for all legal forms.

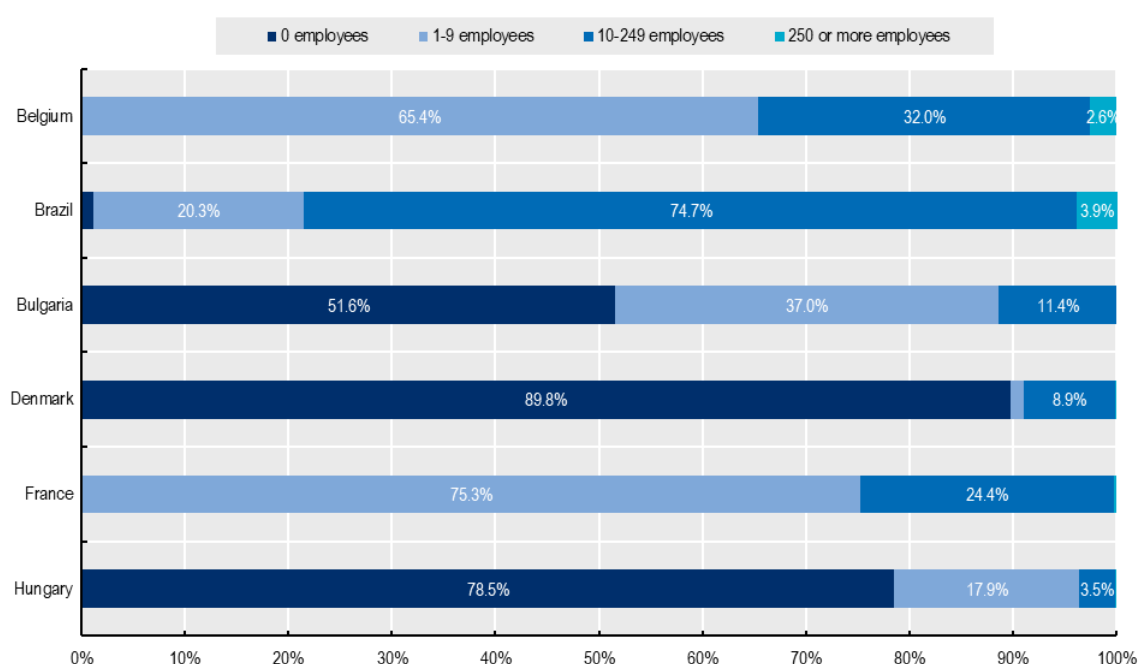
Source: Data on the number of SSE entities are based on the country fact sheets questionnaire circulated by the OECD in 2022. Information for each country could be found in their respective [country fact sheet](#).

In countries where there are already criteria set for which legal entities may fall under the SSE, the legal forms can be different than the five-entity categories above. In Brazil, for example, the number of SSE entities are reported under associations, co-operatives, commercial companies and informal groups as well as those entities with no information on the legal form. In Hungary, data on the number of entities include associations, foundations, non-profit enterprises, advocacy groups and professional associations. Data from Italy include associations and voluntary organisations, social co-operatives, third sector foundations and philanthropic organisations, and other legal forms. The legal constituents of the SSE therefore differ by national approach. Table 2.2 shows the legal entities for which data are available in country fact sheets for each country.

**Social and solidarity economy entities often have fewer than 10 employees.** The concentration on the “0 person employed” category shows the importance of alternative ways of engagement, especially volunteering, in the social and solidarity economy. Indeed, volunteering may become an invaluable contributor to the work of the SSE. In France, for example, the most common way to get involved in the SSE is found to be volunteering at an association. Indeed, 45% of the population was found to be involved in an association in France in 2022 (European Commission, n.d.<sup>[9]</sup>). Entities such as co-operatives could also have members as producers and consumers who are not workers, which may also fall under this category. SSE entities with 250 or more employees were less likely to be found in most countries (see Figure 1.2). Overall, most SSE entities were reported to be categorised as micro, small and medium-sized enterprises.

**Figure 1.2. SSE entities are often micro, small and medium-sized with many volunteers or members**

Breakdown of SSE entities by size of employment, latest year available



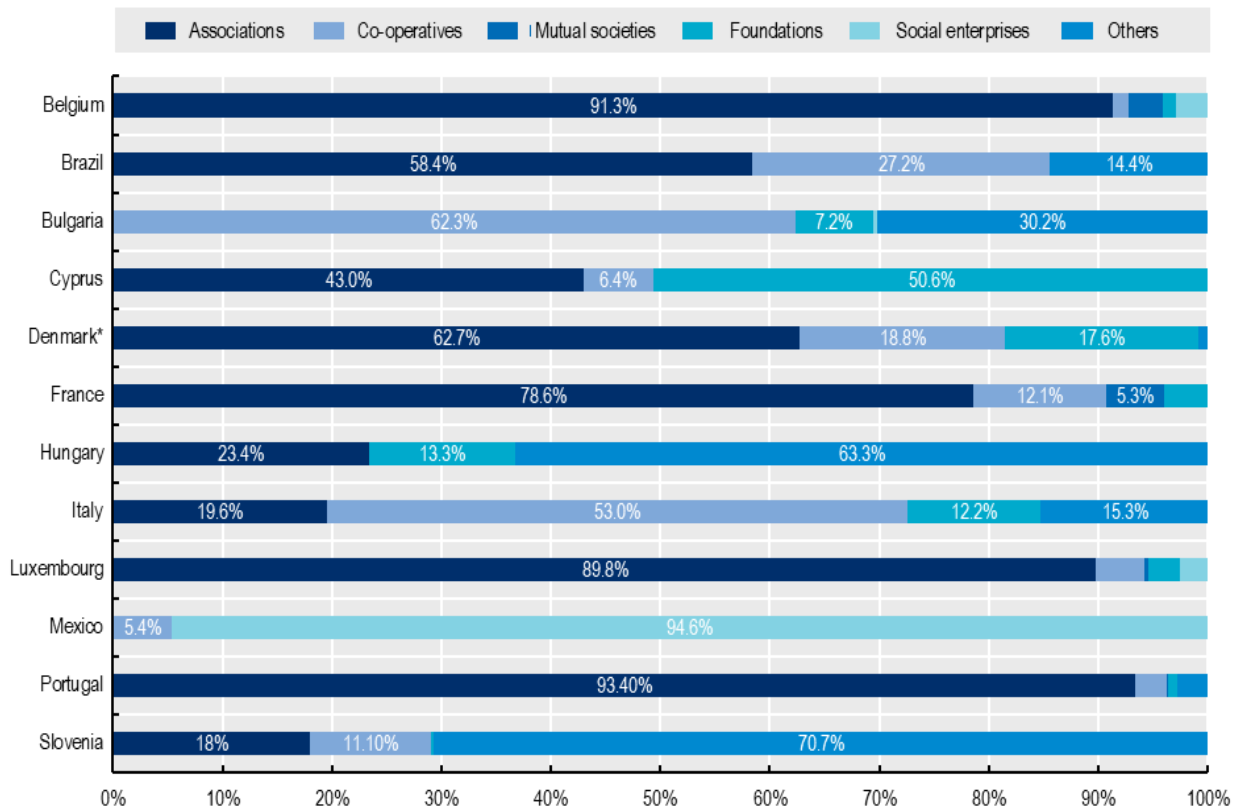
Notes: The number of SSE entities with 0 employees in France is estimated to be over 1.5 million. This is an estimation of active associations based on surveys since associations ceasing their operations (particularly those operating with volunteers) are not obliged to declare it. In Hungary, data on co-operatives and mutuals are not available. Data from Denmark and Hungary refer to 2021. Data from Belgium and Brazil refer to 2020. Data from Bulgaria and France refer to 2018. The scope of the SSE and methods to collect and compile data vary across countries, making comparability a challenge. Available data on the SSE may not be exhaustive of the entire SSE space in the country.

Source: Data on the number of SSE entities are based on the country fact sheets questionnaire circulated by the OECD in 2022. Information for each country could be found in their respective [country fact sheet](#).

**Employment by legal forms follows the same pattern as the number of SSE entities.** Employment in the social and solidarity economy is concentrated in associations, followed again by co-operatives and foundations in many countries. The highest employment is reported in *associations/voluntary organisations and similar forms* by 9 countries out of 19 respondent countries. See Figure 1.3 for the breakdown of employment by legal form.

**Figure 1.3. Associations account for the highest share of employment**

Employment in the SSE in headcount by legal form, latest available year



\*Co-operatives and mutual societies accounted for 18.8% of SSE entities in Denmark in 2021.

Notes: SSE employment in Brazil is given in full-time equivalent (FTE). The data on social enterprises refer to *de jure* social enterprises (when they are regulated through a legal form) to avoid double counting. Countries were also provided the option to include any other national legal forms that existed under their SSE space. Data from Denmark and Hungary refer to 2021. Data from Belgium, Cyprus, Italy, Luxembourg, Portugal and Slovenia refer to 2020. Data from Bulgaria, Brazil, France and Mexico refer to 2018. In Bulgaria, the scope of the SSE includes co-operatives, not-for-profit legal persons operating for public benefit and social enterprises. In Mexico, associations are not considered as part of the SSE. In Hungary, data on co-operatives and mutuals are not available. It should be noted that the data on employment in SSE entities provided in the questionnaire may not be comprehensive or representative of the SSE space in countries since data collection by legal form may not always account for prioritisation of SSE values such as primacy of people over capital, participatory governance or reinvestment of profits. Countries also show variation in their scope of SSE as well as the methods to collect and compile data, making comparability a challenge. Therefore, countries cannot be ranked based on their number of SSE entities since some may have data available on a subset of these legal forms which coincide with SSE principles while others may provide total numbers for all legal forms.

Source: Data on SSE employment are based on the country fact sheets questionnaire circulated by the OECD in 2022. Information for each country could be found in their respective [country fact sheet](#).

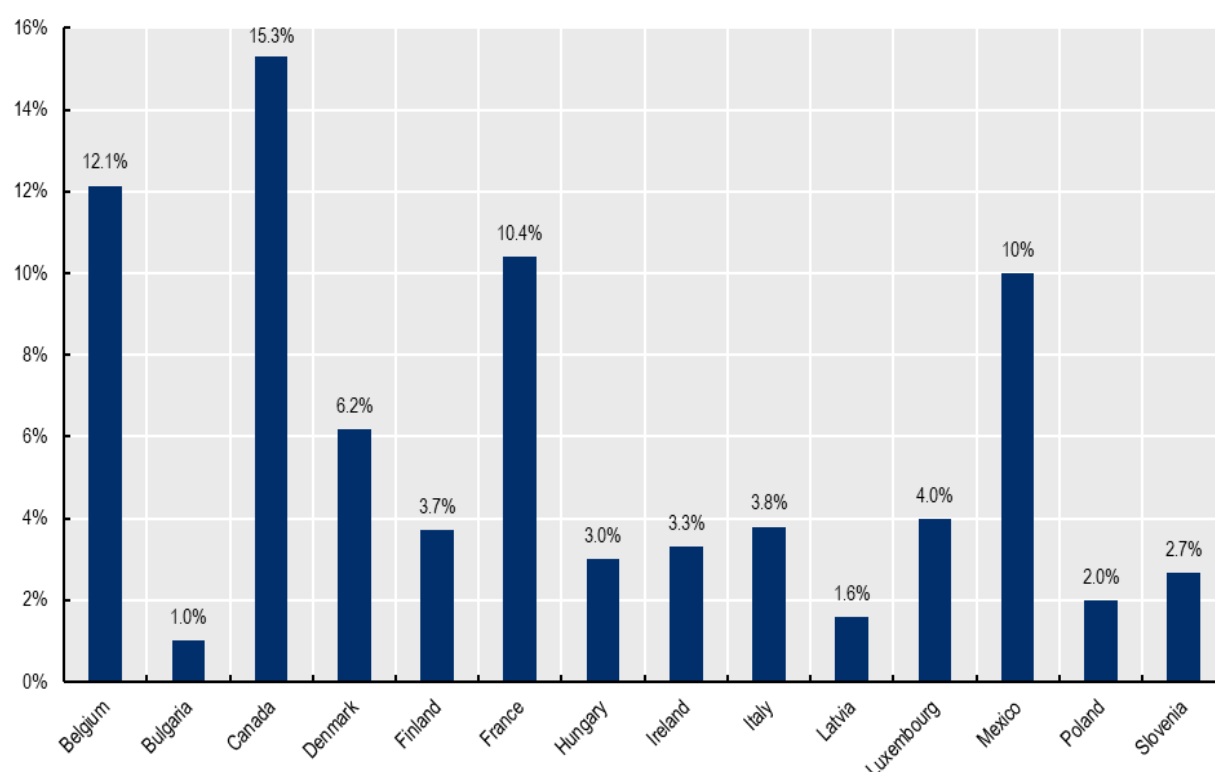
## Employment

**Social and solidarity economy entities account for many jobs, including employment of disadvantaged groups in the labour market** (OECD, 2014<sup>[10]</sup>). Data on employment help understand its contribution to the broader economy as well as engagement in the SSE. Notwithstanding, SSE entities could also rely on other forms of engagement with people, such as through volunteering or memberships. Therefore, employment data alone would not be comprehensive enough to understand the full reach of the social and solidarity economy.

**The share of SSE employment in total employment varies considerably across countries.** The share of people employed in the SSE within total employment ranged from as high as 12.1% in Belgium to 1% in Bulgaria. This variation can partly be explained by the differences in the scopes for the social and solidarity economy in countries. Figure 1.4 shows the share of SSE employment within total employment. It should be noted that data on employment in the SSE cannot be compared across countries as the scope of social and solidarity economy and data collection methods vary. In cases of limited data availability, employment in the SSE may be underestimated. In cases where entities are not monitored for upholding SSE values and principles, employment in the SSE may be overestimated. The share of employment in the SSE in total economy remained stable between 2016-2020 in many countries (Figure 1.5). The share of SSE employment in total employment remained resilient during COVID, even showing slight increases in 2019 and 2020 for some countries.

**Figure 1.4. Share of SSE employment in total employment varies considerably across countries**

Share of employment in the SSE in total employment, latest available year

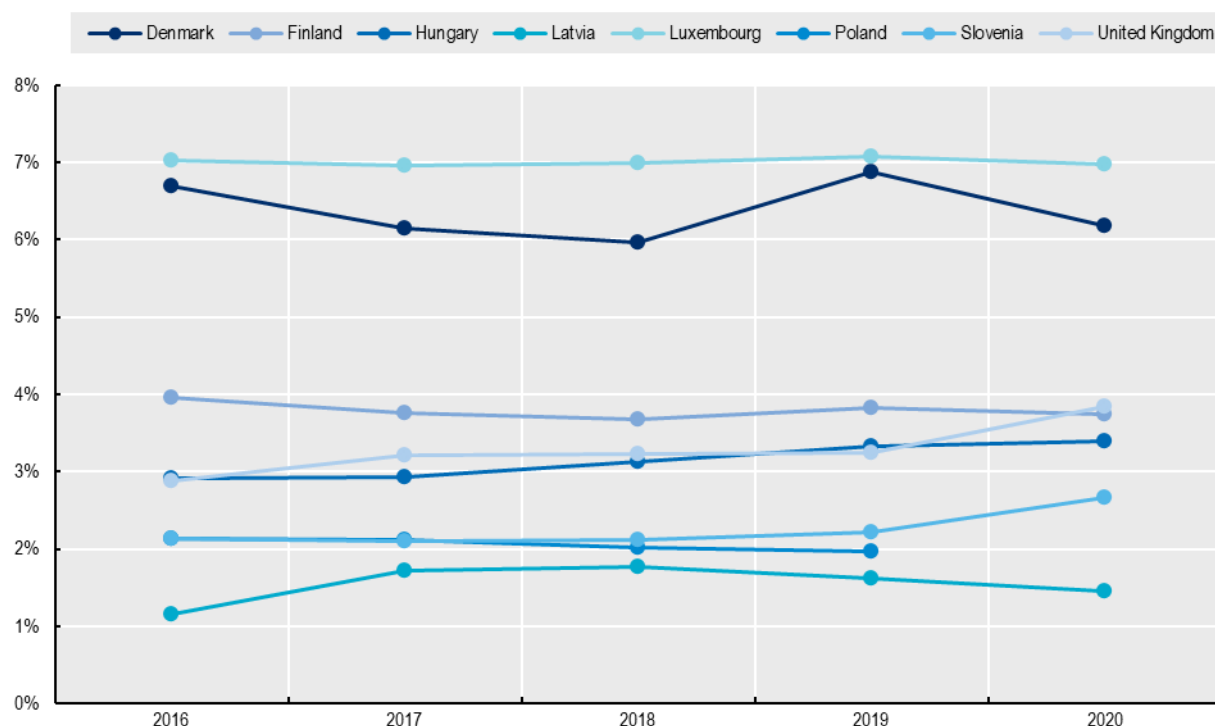


Notes: Share of SSE employment in Canada and Italy refers to employment in non-profit institutions. In Canada, the scope includes entities in the third sector that are neither part of government nor of the private sector. Only entities not directly controlled by government are included in the scope. Share of SSE employment in Ireland refers to employment in social enterprises. Data from Ireland refer to 2022. Data from Denmark, Hungary and Latvia refer to 2021. Data from Belgium, Canada, Finland, Italy, Luxembourg and Slovenia refer to 2020. Data from Poland refer to 2019. Data from Bulgaria, France and Mexico refer to 2018. Data on total employment in Finland, Latvia and Poland may not cover all SSE legal forms and is estimated to be higher. In Hungary, data on co-operatives and mutuals are not available. In Latvia, data only include associations and foundations that do have the status of public benefit organisations and registered social enterprises. Refer to Table 2.1 to see the scope of data in each country. Shares of employment in the SSE across countries cannot be compared based on existing data from country fact sheets as the scope of the SSE differs across countries as well as the methods to collect and compile data, making comparability a challenge. Limited data availability may also underestimate the total employment within the SSE. Similarly, shares of employment can be overrepresented in cases where SSE legal forms are not monitored for upholding SSE values.

Source: Data on employment in the SSE (headcount) and share of SSE employment in the total economy for each country are retrieved from the country fact sheet questionnaire circulated by the OECD in 2022 and could be found in their respective [country fact sheet](#) unless stated otherwise here. Data on employment (total) for Belgium, Denmark, Finland, Ireland, Italy and Slovenia are retrieved from OECD (2024), "Labour Market Statistics: Labour force statistics by sex and age: indicators", *OECD Employment and Labour Market Statistics* (database), <https://doi.org/10.1787/data-00310-en>.

**Figure 1.5. Share of SSE employment in total employment remained stable during the last few years**

Share of SSE employment in total employment



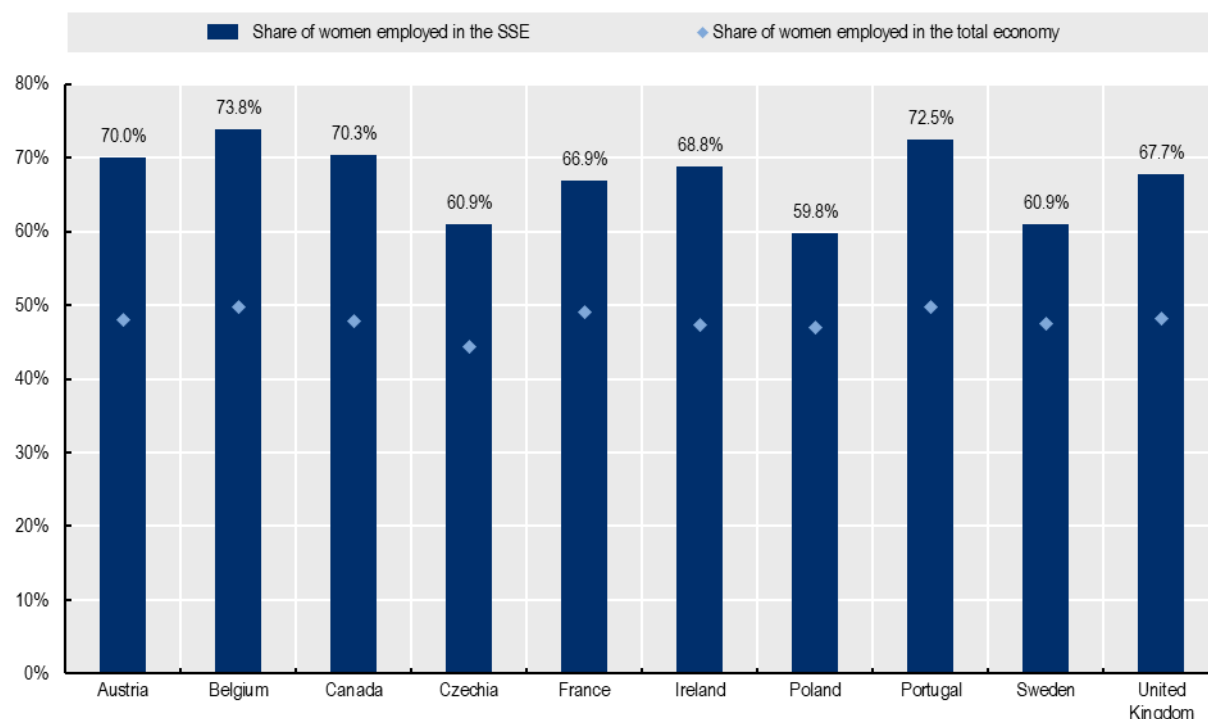
Notes: Data on SSE employment in United Kingdom refer to employment in registered charities. In Hungary, data on co-operatives and mutuals are not available. In Latvia, data only include associations and foundations that do have the status of public benefit organisations and registered social enterprises. Refer to Table 2.1 to see the scope of data in each country. Data on total employment in the SSE in Finland, Latvia and Poland may not cover employment in all SSE legal forms and is estimated to be higher.

Source: Data on employment in the SSE (headcount) are retrieved from the country fact sheet questionnaire circulated by the OECD in 2022 and could be found in their respective [country fact sheet](#). Data on total employment are retrieved from OECD (2024), "Labour Market Statistics: Labour force statistics by sex and age: indicators", *OECD Employment and Labour Market Statistics* (database), <https://doi.org/10.1787/data-00310-en>.

**Women's share in SSE employment was often higher than their share in total employment.** Women often accounted for more than half of SSE employment. In Canada, women's share of employment in non-profit institutions was 70.3% in 2021, while their share in total employment was 47.5%. In Belgium, women represented 73.8% of social economy employment in 2020 versus 49.8% in general (Figure 1.6). In Mexico, however, women accounted for only 19.2% of SSE employment in 2018, which is likely due to the large representation of agricultural co-operatives in Mexico's SSE data, while associations, which are particularly active in the care sector, are not considered in the national definition of the social and solidarity economy.

**Figure 1.6. Women's share in SSE employment is higher than their share in total employment**

Share of women employed in the SSE vis-à-vis the share of women employed in the total economy, latest year available



Notes: The scope of the data varies across countries based on differences in official definitions and data availability. Therefore, data provided on women's employment in the SSE pertain to the specific country and are not comparable across multiple countries. The scope of data presented for each country can be found in Table 2.1. Share of SSE employment refers to employment in non-profit institutions in Austria and Canada, employment registered social enterprises in Czechia, employment in social enterprises in Ireland, employment in civil society organisations in Sweden, and employment in registered charities in United Kingdom. Data from Ireland refer to 2022. Data from United Kingdom refer to 2021. Data from Canada refer to 2021. Data from Austria, Belgium and Sweden refer to 2020. Data from Czechia and Poland refer to 2019. Data from France, Mexico and Portugal refer to 2018. Data from Austria and Canada cover non-profits. The share of women employed in the SSE in Canada refers to the share of women employed in non-profit institutions. The share of women employed in the SSE in Sweden and United Kingdom refers to the share of women in civil society employment.

Source: Data on share of women employed in the SSE and share of women employed in the total economy for each country are retrieved from the country fact sheet questionnaire circulated by the OECD in 2022 and could be found in their respective [country fact sheet](#) unless stated otherwise here. Share of women in total employment (age 15-64) for Canada, Ireland, Mexico, Portugal and Sweden is retrieved from OECD (2024), "Labour Market Statistics: Labour force statistics by sex and age: indicators", *OECD Employment and Labour Market Statistics* (database), <https://doi.org/10.1787/data-00310-en>. Share of women employed in non-profit institutions in Canada is retrieved from [SANIV Human Resources Module](#) (Employment and Demographic Data on the Sector).

## Sectors of activity

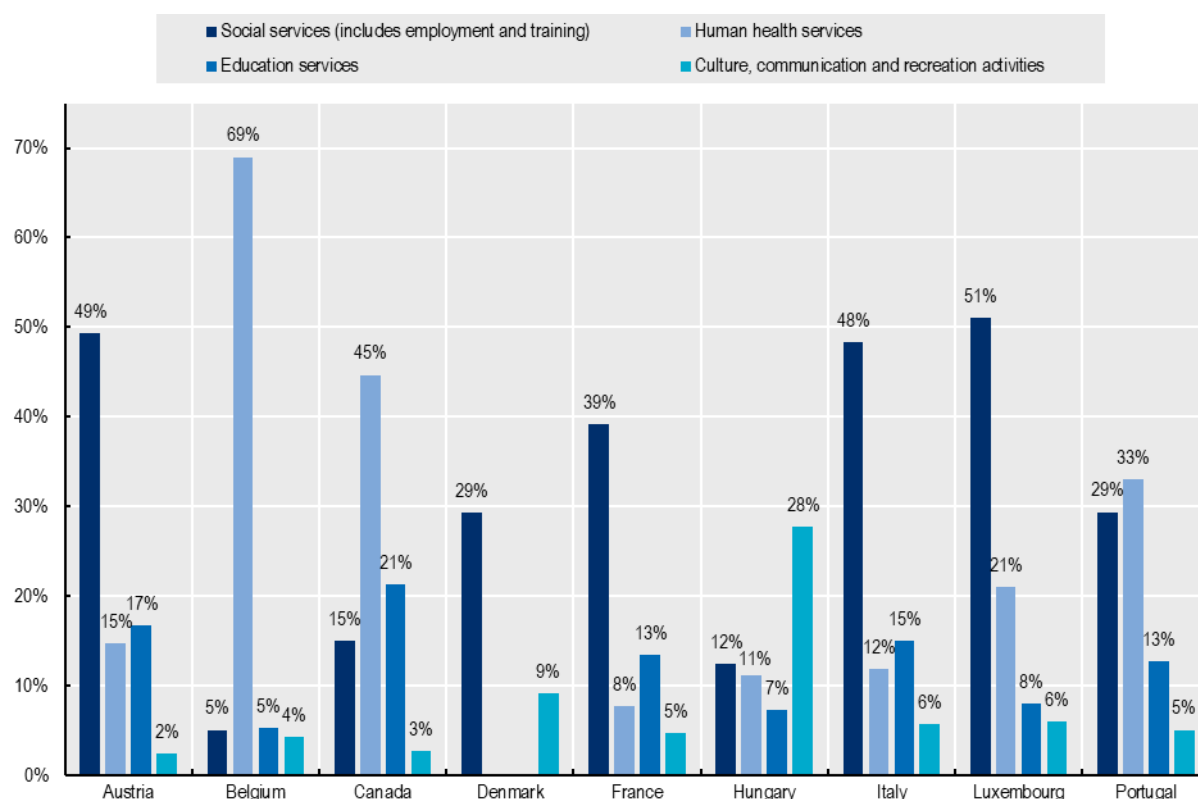
**Sector classifications used by countries differ.** The International Classification of Non-profit and Third Sector Organisations (ICNP/TSO) was used in the country fact sheets questionnaire to standardise the list of sectors. Countries may differ in the way they categorise sectors of activity for data collection purposes, which necessitates imposing a standardised list. This may overlook some nuances across countries, with a potential bias to classify activities under the "other" category.

**Social services have the highest share of SSE employment in many countries.** It was reported by eight countries out of 10 respondents to be in the top three sectors with the highest share of SSE

employment. *Social services* are followed by *human health services*, *education services*, and *culture, communication and recreation activities*. The scope of the SSE can also be decisive in which sectors employment concentrates. In countries where data are on non-profit institutions such as Austria and Canada for example, areas such as health and social action could be more pronounced compared to others. Figure 1.7 shows the share of employment in the social and solidarity economy by sector of activity.

**Figure 1.7. “Social services” are the most common sector of activity in terms of employment**

Employment in SSE by sector of activity, latest available year



Notes The International Classification of Non-profit and Third Sector Organizations (ICNP/TSO) was used to standardise sectors of activity. Note: Table A.2 lists all the sectors for which countries provided data on in the country fact sheets questionnaire. Data from Canada, Denmark and Hungary refer to 2021. Data from Austria, Belgium, Italy, Luxembourg and Portugal refer to 2020. Data from France refer to 2018. Data from Austria, Canada and Italy refer to non-profit institutions. In Hungary, data on co-operatives and mutuals are not available. Data from Austria and Canada refer to non-profit organisations.

Source: Data on sectors of activity by employment are based on the country fact sheets questionnaire circulated by the OECD in 2022. Information for each country could be found in their respective [country fact sheet](#).

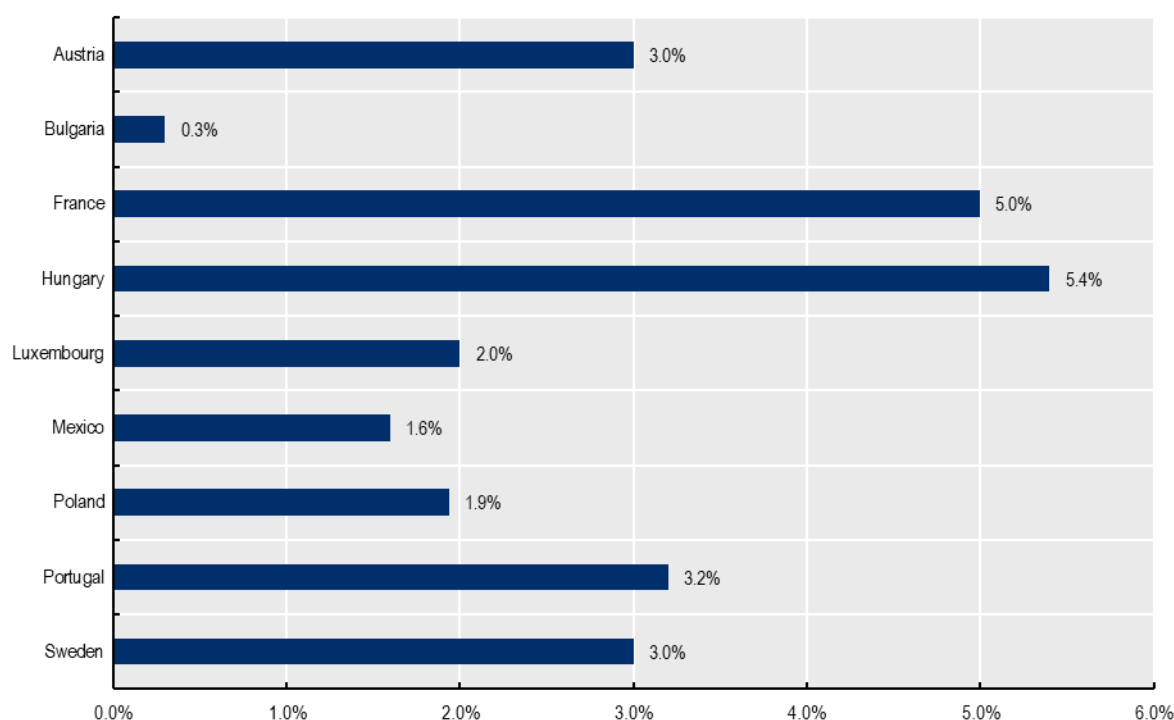
## Economic contribution

**In addition to addressing unmet societal needs, SSE entities also contribute to a country's economic output.** In Canada, the GDP of non-profit institutions represented 9.0% of total GDP in 2020, most of which was accounted for by government non-profits.<sup>4</sup> (Statistics Canada, 2022<sup>[11]</sup>). In Austria, the gross value added (GVA) of non-profit institutions amounted to EUR 10.3 billion in 2020, representing around 3.0% of total GVA. In some countries, the SSE's contribution to total GVA was more modest. In Bulgaria, the share of SSE value added in GVA was 0.3% in 2019. In Mexico, SSE entities generated 1.6%

of total GDP, noting that associations are not considered part of the social and solidarity economy. Figure 1.8 shows the economic contribution to the total economy, either in terms of total GVA or GDP.

**Figure 1.8. Economic contribution to total economy varies based on the scope of the SSE**

Share of SSE value added in total Gross Value Added (GVA), share of SSE output in total GDP, latest year available



Notes: Data from Austria (2020), Bulgaria (2019), France (2012), Luxembourg (2020) and Portugal (2020) refer to the share of SSE value added in total GVA. Data from Hungary (2021), Mexico (2018), Poland (2018) and Sweden (2020) refer to the share of SSE output in total GDP. Data from Austria refer to non-profit institutions. In Hungary, data on co-operatives and mutuals are not available. In Mexico, associations are not part of the scope for social and solidarity economy. Data on Sweden refer to civil society organisations. The scope of data presented for each country can be found in Table 2.1. Total gross value added for Austria, Luxembourg and Portugal is retrieved from Eurostat's National accounts (ESA 2010) dataset. The share of the SSE in total economy cannot be compared across countries as the scope of the SSE shows variation across countries.

Source: Data on sectors of activity by employment are based on the country fact sheets questionnaire circulated by the OECD in 2022. Information for each country could be found in their respective [country fact sheet](#). Data on Sweden are retrieved from Statistics Sweden's [National Accounts for Civil Society](#).

## Definitions

**As the social and solidarity economy is defined differently across countries, internationally comparable statistics are not readily available** (OECD, 2023<sup>[1]</sup>). Some countries already have official definitions around the SSE (or related terms) with specification of different legal forms and statuses at the national level (e.g. Bulgaria, France, Mexico, Portugal, Romania, Slovenia, Spain), and some at the subnational level (e.g. Belgium, Canada), while others may lack such a framework. Some countries may focus only on one part of the SSE, defining only a specific constituent, often social enterprises (e.g. Croatia, Cyprus, Denmark for *socio-economic enterprises*, Finland, Ireland, Korea, Latvia, Malta, Netherlands). It should be noted that these definitions may not always acknowledge such constituents as part of the

broader social and solidarity economy. Table 1.1 shows that almost half of countries (16 of the 34 studied) already have official definitions on the SSE.

**Table 1.1. Countries with official definitions of the SSE**

| Country         | Official or operational definition of the SSE | Notes                                                                                                             |
|-----------------|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| Austria         |                                               |                                                                                                                   |
| Belgium         | •                                             | Defined as “social economy” at subnational level.                                                                 |
| Brazil          | ✓                                             | Defined as “solidarity economy”.                                                                                  |
| Bulgaria        | ✓                                             | Defined as “social and solidarity economy”.                                                                       |
| Canada          | •                                             | Defined as “social economy” at subnational level.                                                                 |
| Croatia         |                                               |                                                                                                                   |
| Cyprus          |                                               |                                                                                                                   |
| Czechia         |                                               |                                                                                                                   |
| Denmark         |                                               |                                                                                                                   |
| Estonia         |                                               |                                                                                                                   |
| Finland         |                                               |                                                                                                                   |
| France          | ✓                                             | Defined as “social and solidarity economy”.                                                                       |
| Germany         |                                               |                                                                                                                   |
| Greece          | ✓                                             | Defined as “social and solidarity economy”.                                                                       |
| Hungary         |                                               |                                                                                                                   |
| India           |                                               |                                                                                                                   |
| Ireland         |                                               |                                                                                                                   |
| Italy           | ✓                                             | Defined as “third sector”.                                                                                        |
| Korea           | •                                             | Defined as “social economy” at subnational level. “Social economic enterprises” are defined at subnational level. |
| Latvia          |                                               |                                                                                                                   |
| Lithuania       |                                               |                                                                                                                   |
| Luxembourg      | ✓                                             | Defined as “social and solidarity economy”.                                                                       |
| Malta           |                                               |                                                                                                                   |
| Mexico          | ✓                                             | Defined as “social and solidarity economy”.                                                                       |
| Netherlands     |                                               |                                                                                                                   |
| Poland          | ✓                                             | Defined as “social economy”.                                                                                      |
| Portugal        | ✓                                             | Defined as “social economy”.                                                                                      |
| Romania         | ✓                                             | Defined as “social economy”.                                                                                      |
| Slovak Republic | ✓                                             | Defined as “social economy”.                                                                                      |
| Slovenia        | ✓                                             | Defined as “social economy”.                                                                                      |
| Spain           | ✓                                             | Defined as “social economy”.                                                                                      |
| Sweden          | ✓                                             | A concept for social economy was established by a working party on social economy appointed in 1997.              |
| United Kingdom  |                                               |                                                                                                                   |
| United States   |                                               |                                                                                                                   |

Notes: The information presented in this table is not exhaustive of all countries and only presents available definitions in the countries covered. In Canada, a definition of social economy is available in the Quebec Province through the 2013 Social Economy Act. Korea defines social economic enterprises at subnational level. Examples include Seoul Metropolitan City Framework Ordinance on Social Economy (2014), Gyeonggi Province Ordinance on Support and Promotion of Social Economy (2014), Busan Metropolitan City Ordinance on Support and Promotion of Social Economy (2016) among others.

Source: Information on definitions of the SSE in countries is based on the country fact sheets questionnaire circulated by the OECD in 2022. Information for each country could be found in their respective [country fact sheet](#).

## Legal frameworks

**Having legal frameworks on the social and solidarity economy can play an important role in supporting its development.** Legal frameworks can help mainstream the SSE in public policies and facilitate inter-governmental coordination, while also help to designate institutions with specific mandates on SSE policy. They can support the recognition of SSE entities, thereby increasing their visibility. Very importantly, they can establish a legal basis to facilitate their entry into public and private markets, access to finance and to public support (OECD, 2023<sup>[12]</sup>).

**The past three decades witnessed an increase in the number of legal frameworks for the social and solidarity economy.** Many national and subnational governments adopted framework laws or laws specific to different SSE entities to reinforce recognition and clarity around the SSE. All the countries covered by the Global Action adopted at least one law on specific legal forms of SSE entities or a national framework law on the SSE (OECD, 2022<sup>[13]</sup>). Table 1.2 gives an overview of existing legislations on the SSE (or related terms), and of few laws specific to SSE entities that also provide a definition of the SSE.

Table 1.2. Countries with framework laws or laws specific to the SSE

| Country         | Legal frameworks on the SSE at national level                                                                                                                                                | Legal frameworks on the SSE at subnational level                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Belgium         |                                                                                                                                                                                              | <a href="#">Walloon Region: Decree on the social economy (2008)</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Bulgaria        | <a href="#">Act on Social and Solidarity-Based Enterprises (240/2018)</a>                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Canada          |                                                                                                                                                                                              | <a href="#">Quebec: Social Economy Act (2013)</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| France          | <a href="#">Framework Law on the Social and Solidarity Economy (2014-856)</a>                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Greece          | <a href="#">Law on Social and Solidarity Economy (4430/2016)</a>                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Italy           | <a href="#">Law 106/2016 for the Reform of the Third Sector, Social Enterprise and Universal Civil Service</a><br><a href="#">Legislative Decree 117/2017, Code of Third Sector Entities</a> | <a href="#">Emilia-Romagna: Regional Law on the Solidarity Economy (2023)</a><br><a href="#">Friuli Venezia Giulia: Regional Law on the Solidarity Economy (2017)</a><br><a href="#">Lazio: Regional Law on the Social and Solidarity Economy (2009)</a><br><a href="#">Molise: Regional Law on the Social and Solidarity Economy (2022)</a><br><a href="#">Toscana: Regional Law on the Social and Solidarity Economy (2020)</a><br><a href="#">Trento: Regional Law on the Social and Solidarity Economy (2010)</a><br><a href="#">Umbria: Regional Law on the Social and Solidarity Economy (2023)</a> |
| Korea           |                                                                                                                                                                                              | <a href="#">Seoul Metropolitan City Framework Ordinance on Social Economy (2014)</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Luxembourg      | <a href="#">Law on Societal Impact Companies (2016)</a>                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Mexico          | <a href="#">Social and Solidarity Economy Law (2012, latest revision in 2019)</a>                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Poland          | <a href="#">Act on Social Economy (2022)</a>                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Portugal        | <a href="#">Social Economy Framework Law (2013)</a>                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Romania         | <a href="#">Law on Social Economy 219/2015</a>                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Slovak Republic | <a href="#">Act on Social Economy and Social Enterprises (112/2018)</a>                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Slovenia        | <a href="#">Social Entrepreneurship Act (2011, revised in 2018)</a>                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Spain           | <a href="#">Law on the Social Economy (5/2011)</a>                                                                                                                                           | <a href="#">Aragon: Social Economy Law (7/2022)</a><br><a href="#">Canary Islands: Law on the Social Economy (3/2022)</a><br><a href="#">Galicia: Law on the Social Economy (6/2016)</a><br><a href="#">La Rioja: Law on the Social and Solidarity Economy (9/2022)</a>                                                                                                                                                                                                                                                                                                                                   |

Notes: This table only demonstrates national (or subnational when available) framework laws on the SSE or laws specific to SSE entities, without detailing those laws that are specific to different SSE entity types, except when it also provides a definition of the SSE. A more detailed list of legal frameworks for each country is provided in their respective country fact sheet. Bulgaria's Act on Social and Solidarity-Based Enterprises (240/2018) defines the SSE and its principles and components, empowers national and local authorities to promote the SSE, and establishes a register for social enterprises. The Law on Societal Impact Companies (2016) in Luxembourg regulates the creation of social enterprises under a new legal status: the Societal Impact Companies (Sociétés d'Impact Sociétal – SIS). This law also defines the guiding principles and values of the social and solidarity economy (SSE). Slovak Republic's Act on Social Economy and Social Enterprises (112/2018) provides a definition of the SSE and outlines its components. The Social Entrepreneurship Act (2011, revised in 2018) in Slovenia provides a definition of the SSE. Source: Information on legal frameworks for the SSE in countries is based on the country fact sheets questionnaire circulated by the OECD in 2022. Information for each country could be found in their respective [country fact sheet](#).

## 2 Understanding the range of SSE entities in each country

**Countries with explicitly mentioned objectives to collect data on the social and solidarity economy (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, Poland, Portugal) can provide extensive and systematic data on SSE entities. 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 representative organisations 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 and publishes the Annotated Atlas for the SSE. At the EU level, the recent EU Social Economy Gateway also provides SSE information at national level across Member States through a single portal.

**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, business registers, and occasionally 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 with data from 2016 based on a wide statistical survey with non-profit organisations, co-operatives and mutual societies.

**In the absence of dedicated institutions or satellite accounts, SSE data can be generated through other sources.** In some countries there may be several information providers publishing national or regional SSE data, which may be based on a different set of criteria. One way to collect data on the SSE is 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).

### Range of SSE entity forms by country

**Defining the SSE differently also results in important variation in its scale across countries.** 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.

**Table 2.1 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, co-operatives, mutual societies, foundations and social enterprises, as well as similar forms and country-specific entities.

**Table 2.1. Scope of the 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, co-operatives, 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 <sup>[14]</sup> ).                                                                                                                                                                                                                                                                                                                                        |
| Belgium  | Data include associations, foundations, co-operatives recognised by the National Council for Co-operation, Social Entrepreneurship and Agricultural Enterprise, co-operatives 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, co-operatives, 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 co-operatives, 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, co-operatives, private institutions, foundations and trading arms of non-profits. Social enterprises include sheltered workshops, companies, private institutions, foundations, co-operatives 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 co-operatives are retrieved from the Croatian Bureau of Statistics. In addition, secondary sources of information have been used for earlier data, namely (European Commission, 2014 <sup>[15]</sup> ) and (European Commission, 2019 <sup>[16]</sup> ).                                                                                                      |
| 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, co-operatives 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 co-operatives is retrieved from the Register Authority of Co-operative Societies and Social Enterprises.                                                                                                                                                                                                                                                                   |

| Country | Data provided on social and solidarity economy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Source of information presented                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Czechia | Data cover associations, co-operatives, 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, co-operatives 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 co-operatives, 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 <sup>[17]</sup> ). Data on the SSE value added comes from (Insee, 2014 <sup>[18]</sup> ). |
| Germany | Data cover associations, mutual companies, co-operatives and other similar forms as well as social enterprises. Social enterprises include e.V., gGmbH, foundations, co-operatives and others.                                                                                                                                                                                                                                                                                                                                                       | Data are collected using existing repositories of information on SSE constituents, mainly (CIRIEC, 2017 <sup>[19]</sup> ) and (European Commission, 2018 <sup>[20]</sup> ) 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 co-operative enterprises, social co-operatives of limited liability (Koi.S.P.E.) and workers' co-operatives.                                                                                                                                                                                                     | 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 co-operatives, non-governmental organisations (NGOs) and social enterprises, all retrieved from secondary sources of information. The data on co-operatives (all of which may not adhere to SSE principles), are retrieved from the 2018 Statistical Profile by the National Co-operative 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 <sup>[21]</sup> ), (International Co-operative Alliance, 2021 <sup>[22]</sup> ), (Asian Development Bank, n.d. <sup>[23]</sup> ) and (British Council, 2016 <sup>[24]</sup> ).                                                                                                                                             |
| 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, co-operatives (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 <sup>[25]</sup> ). Data on social enterprises are retrieved from (Department of Rural and Community Development, 2023 <sup>[26]</sup> ).                                                                                                                                                |
| 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 co-operatives, third-sector foundations and philanthropic organisations, and other legal forms. Data on social enterprises are also                                                                           | 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                                                                                                                                                            |

| Country     | Data provided on social and solidarity economy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Source of information presented                                                                                                                                                                                                                                                                                                                                                                      |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | available.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | sector – year 2020").                                                                                                                                                                                                                                                                                                                                                                                |
| Korea       | Data cover co-operatives 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 co-operatives, 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, co-operatives 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 co-operatives 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 <sup>[19]</sup> ), (McKinsey, 2016 <sup>[27]</sup> ) and (Euclid Network/Social Enterprise NL, 2022 <sup>[28]</sup> )                                                                                                                                                                        |
| Poland      | Data cover associations and non-profit organisations, co-operatives, 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, co-operatives, 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 Co-operative for Social Economy (CASES) and Statistics Portugal. The statistical scope is defined in accordance with the Social Economy Framework Law and includes co-operatives, 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, co-operatives, 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 co-operatives, 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, co-operatives, companies for people with disabilities, employment centres, and NGOs that work for the benefit of their members, users or the wider community. Data on co-operatives must be considered cautiously as it is not possible to distinguish those co-operatives 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 co-operatives and labour companies. The data on co-operatives, 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, co-operative societies, housing and co-operative 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 <sup>[29]</sup> ).                                                                                    |
| 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 co-operatives 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 <sup>[30]</sup> ). |

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<sup>[1]</sup>), have been taken into account.

**Table 2.2 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 entire SSE in a country. Note that these categories may not always be mutually exclusive, as a social enterprise may take the legal form of an association, co-operative, etc. depending on the country. 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.

Table 2.2. Data availability in each country fact sheet based on different SSE constituents

| Country  | Associations                        | Co-operatives | Mutual societies | Foundations | Social enterprises | Remarks                                                                                                                                                                                                                                                   |
|----------|-------------------------------------|---------------|------------------|-------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Austria  | ✓                                   | ✓             | ✓                | ✓           |                    | Foundations refer to public benefit foundations.                                                                                                                                                                                                          |
| Belgium  | ✓                                   | ✓             | ✓                | ✓           | ✓                  | Co-operatives 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 on the National Register of Solidarity Economy (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, co-operatives, private institutions, foundations, and trading arms of non-profits. Social enterprises include sheltered workshops, companies, private institutions, foundations, co-operatives 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, co-operatives, limited liability companies, natural persons and others.                                                                                                                                          |
| Denmark  | ✓                                   | ✓             | ✓                | ✓           | ✓                  | Foundations refer to non-profit foundations. Social enterprises may include associations, co-operatives and mutual societies, non-profit foundations, limited liability companies, partnerships and entrepreneurship entities, and joint stock companies. |
| Estonia  |                                     |               |                  |             | ✓                  | The social enterprises include only those that are members of the Estonian Social Enterprise Network (ESEN) as well as other entities that are identified to be social enterprises by ESEN.                                                               |

| Country | Associations                        | Co-operatives | Mutual societies | Foundations | Social enterprises | Remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------|-------------------------------------|---------------|------------------|-------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Finland | ✓                                   | ✓             |                  | ✓           |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| France  | ✓                                   | ✓             | ✓                | ✓           |                    | Commercial companies following pre-defined criteria can be part of the SSE.                                                                                                                                                                                                                                                                                                                                                                            |
| Germany | ✓                                   | ✓             | ✓                | ✓           | ✓                  | Social enterprises include registered associations (e.V.), non-profit companies with limited liability (gGmbH), foundations, co-operatives 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 Affairs. The fact sheet provides overall information on the SSE in Greece without granular data on each legal form. In Greece, SSE entities include social co-operative enterprises, social co-operatives of limited liability (Koi.S.P.E.) and workers' co-operatives. |
| 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, co-operatives (industrial and provident societies), unincorporated associations, and others.                                                                                                                                                                                                                                                          |
| Italy   | ✓                                   | ✓             |                  | ✓           | ✓                  | Co-operatives refer to social co-operatives. 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 co-operatives.                                                                                                                                                                                                                                                                                         |
| Latvia  | ✓                                   |               |                  | ✓           | ✓                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| Country         | Associations | Co-operatives | Mutual societies | Foundations | Social enterprises | Remarks                                                                                                                                                                                                                                                                                                                                 |
|-----------------|--------------|---------------|------------------|-------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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.                                                                                                                                                                                                                                                                                                       |
| Mexico          |              | ✓             | ✓                |             | ✓                  | Social enterprises include “ejidos and local communities” and others. Ejidos are areas of communal land used for agriculture in which community members have usufruct rights rather than ownership rights to land                                                                                                                       |
| 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, co-operatives, 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, co-operatives, 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 co-operatives, 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, co-operatives, foundations, limited liability companies and private institutes.                                                                                  |
| Spain           |              | ✓             |                  | ✓           |                    | Data cover labour companies, co-operatives, companies, foundations, non-profit social action entities and foundations, and single entities.                                                                                                                                                                                             |

| Country        | Associations | Co-operatives | Mutual societies | Foundations | Social enterprises | Remarks                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------|--------------|---------------|------------------|-------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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, co-operative societies, housing and co-operative 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, co-operatives and foundations, especially in countries with a social enterprise legal status.

# 3

## Caveats when interpreting data across 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 co-operatives, 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 co-operatives. In France, SSE information is available for co-operatives, associations, foundations, mutuals and social enterprises.

**Available information may 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 co-operatives presented in the country fact sheets, for example, may be more comprehensive in some countries while being less indicative of the entire co-operative 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 co-operatives, associations and so on. Therefore, it is 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 co-operatives, 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 range of entities included in the SSE varies 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 co-operatives 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 co-operatives or social enterprises, for example, may be defined in one country with a 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 co-operative or a social enterprise. These differences in how SSE entities are recognised in countries also complicates efforts to compare an association in one country with one in another country.

## Diversity of SSE definitions and their scope complicates data comparability

**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.

**Volunteering and memberships may contribute 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, co-operatives 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 (employment, volunteering and membership) to better represent the breadth of 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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## Notes

<sup>1</sup> The SSE refers to a set of economic actors, neither public nor for-profit, that pursue specific goals and implement alternative business models. The SSE is among several terms used to designate these types of models, such as the third sector, the social economy, the solidarity economy and the non-profit sector (OECD, 2023<sup>[1]</sup>).

<sup>2</sup> The country fact sheets were produced within the framework of the Global Action “Promoting Social and Solidarity Economy Ecosystems”, which ran between 2020 and 2023, funded by the European Union’s Foreign Partnership Instrument.

<sup>3</sup> Of the 34 countries with fact sheets, 28 countries responded to the country fact sheets questionnaire. Secondary resources were used for the remaining six countries.

<sup>4</sup> Government non-profit institutions include hospitals, universities, and colleges. These organisations are self-governing and exist independently of the government, but are heavily influenced by it.

## Annex A. Further explanations on the data in the country fact sheets

Socio-economic data used in the accompanying country fact sheets 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 A.1 provides a definition and the source of information for each socio-economic indicator.

**Table A.1. 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).<br><br><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.<br><br><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.<br><br><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.<br><br><a href="https://data.oecd.org/inequality/poverty-rate.htm">https://data.oecd.org/inequality/poverty-rate.htm</a>                                                                                                                | 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.<br><br><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.                                                               |

| Name of indicator                                 | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Source                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Rural population                                  | <p>Measured as a percentage of the national population, which is defined as the share of inhabitants by types of regions in a given country.</p> <p><u>Population by region – National population distribution – OECD Data</u></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 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 | <p>Describes the extent to which formal stakeholder engagement is built in the development of primary laws and subordinate regulations.</p> <p><u>OECD-Better-Life-Index-definitions-2021.pdf</u></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Available in OECD databases for all countries, except Bulgaria, Croatia, Cyprus, India, Malta and Romania. Data not available for these countries.                                                                                                                                                                                                                                             |
| 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><u>Social protection – Social spending – OECD Data</u></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><u><a href="https://doi.org/10.1787/1c258f55-en">https://doi.org/10.1787/1c258f55-en</a></u></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><u>Social protection – Public spending on incapacity – OECD Data</u></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><u>Education resources – Public spending on education – OECD Data</u></p>                                                                                                                                                                                                                                                                                                                                                                | Available in OECD databases for all countries, except Brazil and India. Data retrieved from the World Bank for these countries.                                                                                                                                                                                                                                                                |

| Name of indicator                            | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Source                                                                                                                     |
|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| 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><u>EU statistics on income and living conditions (EU-SILC) methodology – 2015 Social/cultural participation and material deprivation – Statistics Explained (europa.eu)</u></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>).

To standardise the sectors of activity, the International Classification of Non-profit and Third Sector Organizations (ICNP/TSO) was used in the country fact sheets questionnaire to standardise the differing sectors of activity categories in countries. Table A.2 provides the list of sectors used.

**Table A.2. Sectors of activity specified in the country fact sheets questionnaire**

| Sector of Activity (ICNP/TSO)                              |
|------------------------------------------------------------|
| Culture, communication and recreation activities           |
| Education services                                         |
| Human health services                                      |
| Social services (includes employment and training)         |
| Environmental protection and animal welfare activities     |
| Community and economic development, and housing activities |
| Civic, advocacy, political and international activities    |
| Philanthropic intermediaries and voluntarism promotion     |
| Religious congregations and associations                   |
| Business, professional and labour organizations            |
| Professional, scientific, accounting and admin. services   |
| Agriculture, forestry and fishing                          |
| Manufacturing                                              |
| Accommodation, catering and food services                  |
| Trade activities                                           |
| Transportation and storage activities                      |
| Financial and insurance services                           |
| Real estate activities                                     |
| Unpaid activities of households                            |
| Activities not elsewhere classified                        |

Source: The International Classification of Non-profit and Third Sector Organizations (ICNP/TSO).

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