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COMMISSION STAFF WORKING DOCUMENT

Summary of consultation activities

Accompanying the document

**Proposal for a Council Recommendation
on developing social economy framework conditions**

{COM(2023) 316 final}

1. Introduction

This Staff Working Document accompanies the proposal for a Council Recommendation on developing social economy framework conditions. To acquire a broad understanding of the needs of the social economy, the European Commission gathered evidence from Member States and a range of stakeholders including social partners and civil society through numerous consultations during the preparation of the proposal. This document provides an overview and discussion of the gathered evidence that underpins the recommended policy interventions aimed at supporting the social economy.

The document notably provides insights on the following aspects:

- Contextualises the social economy's contribution to **employment, labour market integration and social inclusion** with recommendations to support the growth of the social economy in these policy areas.
- Elaborates on the need for **enabling frameworks** that foster the development of the social economy.
- Highlights the importance of **data collection** and **measuring social impact** to boost the visibility and recognition of the social economy.
- Explores the stakeholder recommendations for **financing the social economy**.
- Emphasises the reinforcement of **administrative and institutional capacity-building** to equip public authorities to better design and implement policies promoting the social economy.

2. Background: developing the social economy

The social economy accounts for around 2.8 million organisations in Europe, as well as over 13.6 million paid jobs (6.3% of the workforce)¹. These contributions to Europe's workforce, coupled with their social and environmental objectives, designate the social economy as a significant ecosystem that can provide inclusive and quality jobs, offer innovative solutions to societal challenges, and advance the twin green and digital transitions. With its potential to improve access to the labour market and reduce the number of those at risk of experiencing poverty and social exclusion across Member States, the social economy plays a direct role in advancing the implementation and outcomes of the European Pillar of Social Rights and its accompanying action plan.

Recognising this potential, on the 9 December 2021, the European Commission launched an [Action Plan for the Social Economy](#) with concrete measures to support the development of the social economy. In particular, the Action Plan noted the diversity of development across Member States and the social economy's transversal nature across economic sectors. Both factors

¹ Figure covering the EU 28. See European Economic and Social Committee, Monzon, J. L., Chaves, R., Recent evolutions of the Social Economy in the European Union, 2017.

It must be noted that the data in this study has limitations: it may not capture all social enterprises and includes organisations with a specific legal form (association, cooperative, mutual-benefit societies, and foundations) without considering their mission or profit distribution model.

contribute towards a complex task of adapting policy and legal frameworks that accommodate the unique characteristics of the social economy.

As a result, the Action Plan proposes the adoption of a Council recommendation on developing social economy framework conditions to:

- Invite policymakers to better adapt policy and legal frameworks to the needs of social economy entities.
- Provide recommendations in relation to specific policies.
- Highlight how institutional set-ups and stakeholder engagement can facilitate the work of social economy entities.

In this sense, the Council recommendation aims to improve access to the labour market and social inclusion through the social economy by encouraging Member States to adopt coherent strategies and measures that support the sector, inviting policymakers to adopt policy and legal frameworks catering to the specific needs of the social economy, and building political momentum and the visibility of the social economy at national level. The Council recommendation can support Member States in navigating the complex transversal nature of the social economy through a holistic approach that encompasses the various relevant policy areas and by providing guidance for adapting institutional and administrative set-ups to better understand the sector and engage with stakeholders.

3. Overview of consultations conducted

Call for Evidence on 'Have your say' website

During the preparation of the proposal, and in line with the principles set by the Better Regulation Guidelines, the European Commission launched a 'call for evidence' inviting stakeholders to provide their input.

Stakeholders were able to submit their feedback (without pre-set questions) on the proposal for a Council Recommendation on developing social economy framework conditions via a dedicated [webform](#) from 18 August until 30 September 2022. The Commission received feedback from both the webform and other contact channels. A total of 81 contributions were received and 44% of those submissions came from NGOs – within and beyond the social economy. Business associations accounted for 12% of total submissions, public authorities for 4%, and business organisations for 5%. Further contributions came from research institutions (3%), trade unions (2%), as well as EU citizens (14%).

In total, the Commission received contributions from 16 EU countries. They called for an improvement of access to funding and markets for social economy entities, as well as for advances in policy and legal frameworks better reflecting their characteristics. In addition, several asked to increase the recognition, visibility, and awareness about the social economy, in particular through the inclusion of a clear and inclusive definition. A number of contributions formulated very concrete proposals, which are elaborated further in section 4.

Targeted Consultations

In addition to the 'call for evidence', the Commission invited stakeholders to provide input through targeted consultations which included:

- Consultations with the Commission's Expert Group on Social Economy and Social Enterprises² (GECES), including the constitution of a sub-group and a plenary session (November 2022)
- A structured dialogue with civil society organisations (18 October 2022)
- A consultation with the Employment and Social Protection Committees (28 November 2022)
- A dedicated hearing with EU level social partners (30 November 2022)
- An outlook opinion of the European Committee of Regions (CoR) (February 2023)

The **Expert Group on social economy and social enterprises** (GECES), whose mandate is to provide the European Commission with advice on policy measures aimed at strengthening the social economy and social enterprise ecosystem in Member States and the international arena, formed a **sub-group** to thoroughly involve Member State representatives, as main addressees of the recommendation. In total, fifteen Member State representatives participated in three meetings over a period of three and a half months (April-July 2022). In these meetings participants shared their general expectations regarding the proposal and discussed the following areas: employment, education, skills, training, social services and social innovation taxation, financial and non-financial instruments and social impact measurement. Overall, the discussions focused on identifying elements of policy to be included in the proposal and the sharing of best practices and successful policies at the national, regional, and local level. The Expert Group discussed and approved the summary report² adopted by the sub-group at its general meeting on 14 November 2022. Their comments can be found in Section 4 of this document.

On the 18 October 2022, the Commission hosted a **strategic dialogue with civil society organisations** (CSOs) involving 28 participants from 24 organisations. The purpose of the meeting was to gather feedback on the proposal, specifically on areas that could benefit from improvement in policy and legal frameworks affecting the social economy in Member States. Overall, the CSOs touched upon prominent topics including access to funding and investment, as well as the need for policy and legal frameworks that bring credibility and enhance cooperation across EU, national, and transnational levels.

Similarly, the Commission held a consultation with **social partners** (trade unions and employers' organisations) on 30 of November 2022. The social partners expressed their support for the Recommendation and recognised its significance due to the transversal and cross-sectoral nature of the social economy. The comments and concerns raised by the social partners are further discussed in Section 4 of this document.

The **Employment Committee** and the **Social Protection Committee**, both composed of two delegates from each Member State, gathered for a presentation and exchange of views on the proposal on 29 November 2022. The delegates voiced their approval of the initiative as useful to supporting the development of the social economy as a resilient sector. Topics raised by the representatives included bringing clarity to the terminology surrounding the social economy to assist Member States in establishing legal frameworks, mainstreaming the social economy into policy areas, and the use of statistics and data as tools to enhance visibility of the social economy.

² [Register of Commission expert groups and other similar entities \(europa.eu\)](https://register.europa.eu/registries/other-entities/)

Finally, the **European Committee of the Regions (CoR)**, representing local and regional authorities, adopted an opinion in February 2023 on creating an enabling environment for the social economy. Recognising the cross-sectoral nature of the social economy, which is a challenge for public authorities, the CoR opinion supports the Recommendation's goal of developing social economy framework conditions. Topics covered include terminology, data collection, funding, taxation, market access, and the role of local and regional governments.

4. Main findings of the consultations

This chapter gives an analytical overview of the contributions received, organised in sections based on overarching themes.

4.1 Fostering access to the labour market and social inclusion through the social economy

Social economy organisations, with their focus on social and/or environmental purposes, can play an important role in advancing quality employment, labour market integration, and social inclusion. Furthermore, these organisations can contribute to a fair green and digital transition by providing upskilling and reskilling opportunities to their workers, who often belong to disadvantaged groups. However, due to the transversal nature of the social economy, its contributions are often overlooked or managed in silos. To fully unleash its potential, greater recognition and support of the social economy's impact is necessary.

Employment and access to the labour market

Work Integration and Inclusion

Many stakeholders³ and social partners call for heightened recognition of the social economy's contributions to the labour market, including its potential for job creation (Catalan Third Social Sector Platform, Social Firms Europe, REEUSE). One Member State raises concerns about the impact of demographic change on the labour market, whilst others refer to challenges posed by the green and digital transitions. By fostering more synergies between labour market integration policies (REEUSE) and improved economic support from public administrations (Catalan Third Social Sector Platform), the social economy could be empowered to expand employment in the fields of care, the circular economy, the IT sector and other economic sectors.

Another contribution of the social economy to inclusive employment policies is their integration of disadvantaged groups into the labour market⁴. In particular, several stakeholders reference cooperatives (CECOP) and work integration social enterprises (WISEs) (InitiativES, ENSIE, Social Economy Europe, Inclusion Europe) as key actors in creating quality employment for disadvantaged groups. Social partners and stakeholders identify persons with a disability⁵, youth

³ Suggestions made in position papers by Social Platform, CECOP, Philea, Diesis Network, EPR, ENSIE, COMECE, Social Firms Europe, Catalan Third Social Sector Platform, REEUSE, InitiativES, Inclusion Europe, Gruppo di ricerca (progetto Welfare) UniFg, EDF, Social Economy Europe.

⁴ Suggestions made in position papers by Social Platform, Catalan Third Social Sector Platform, EDF, CECOP, InitiativES, ENSIE, EPR, Social Economy Europe, Inclusion Europe, ERGO, Fundación Secretariado Gitano.

⁵ Suggestions made in position papers by Social Platform, CECOP, Social Economy Europe, EDF, InitiativES, ENSIE, Inclusion Europe, Catalan Third Social Sector Platform, EPR.

(Social Economy Europe, Cooperatives Europe) and Roma (ERGO, Fundación Secretariado Gitano) as target groups for inclusive policies.

Particular emphasis was placed upon the role of WISEs to offer quality employment, empowerment and skills to those with a disability. EPR and Catalan Third Social Sector Platform call for increased awareness of this added value from WISEs, and to educate people about the added value of employing people with a disability. Similarly, Initiatives and ENSIE expand on this concept by calling for partnerships between for profit enterprises and WISEs, via sub-contracting in social procurement and/or inclusive employment policies in traditional companies, with WISEs taking the role of support service providers. Financial assistance was requested in the form of tax exemptions and subsidies for social enterprises employing people with disabilities, support for start-ups that aim to employ people with disabilities, and provisions that grant state-aid for wages and additional costs linked to accommodation such as assistive technology (EPR).

According to the Fundación Secretariado Gitano, WISEs can also play a strong role in the labour integration and social inclusion of the Roma community. AS WISEs foster inclusion of vulnerable people into the labour market and considering high levels of discrimination faced by Roma communities, it calls for a mechanism which assures these opportunities reach Roma. Noting this importance and the competition in the open market, Fundación Secretariado Gitano proposes reserved contracts, subsidies and grants as support mechanisms.

Working Conditions and Collective Bargaining

As social economy entities are a source of employment across the EU, stakeholders and social partners call for improved working conditions and adherence to workers' rights. This not only addresses the need to recruit and retain staff, for instance in the care sector, but assures the social economy sector upholds its commitment to social objectives. Many stakeholders⁶ request competitive salaries across the ecosystem as a means to enhance recruitment and improve overall working conditions. The European Disability Forum complements this by recommending additional social protections for those with a disability including the legal status of employee to ensure entitlement to rights. These rights included minimum wage requirements, fiscal benefits such as social security and personal income tax and access to paid annual leave, sick leave and unemployment benefits. The European Disability Forum, alongside social partners, foresaw collective bargaining as an instrument to safeguard working conditions. Social partners invited guidelines in tenders and public procurement contracts to guarantee fair working conditions and collective bargaining.

Notably, Member States and stakeholders⁷ acknowledge the egalitarian make-up of the social economy, with sectors such as care being particularly affected by gender imbalance. The European Disability Forum points out that women with disabilities are likely to be underpaid, in low-quality jobs and with poor working conditions. To counter this, EDF calls for safety measures to protect women against harassment, whilst Social Services Europe and Caritas Europa suggest improved wages and working conditions to result in improved standards and to recruit a more gender-balanced workforce.

⁶ Suggestions made in position papers by Catalan Third Social Sector Platform, Inclusion Europe, EDF, Social Services Europe, Caritas Europa.

⁷ Suggestions made in position papers by Social Services Europe, Caritas Europa, the European Disability Forum.

Social Dialogue

Social partners and stakeholders⁸ agree on the importance of social dialogue to strengthen the social economy. It is noted that participation in social dialogue can lead to better recognition of the social contributions, raise awareness (Catalan Third Social Sector Platform and Asociația Laboratorului de solidaritate), particularly of networks (Asociația Laboratorului de solidaritate) and expose the key role of social economy entities in creating an inclusive and equitable labour market (Philea, Diesis Network). As WISEs represent civil society and employer organisations, InitiativES called for their inclusion in civil and social dialogue. Moreover, SGI Europe endorses the development of social dialogue at national, sectoral and cross-sectoral levels, mirrored by Social Economy Europe's request to integrate social economy representatives into the cross-sectorial dialogue as the social economy is a major cross-sectorial employer.

Youth

As social economy organisations offer quality employment and allow their workers to contribute towards social objectives, this sector can be attractive to young people and ease their transition into the labour market. As a result, another target group for labour market integration was youth, with Catalan Third Social Sector Platform calling for the promotion of social entrepreneurship as a career path for young people. To achieve this, stakeholders⁹ recommend that Member States and public authorities engage in the Youth Entrepreneurship Policy Academy.

Skills, Education and Training

The social economy is often not taught in schools, universities or in textbooks, which causes a lack of awareness and knowledge of the social economy among the general public. This lack of awareness translates into fewer joining the social economy workforce, despite its benefits for the community such as decent employment, social cohesion and fulfilling social and environmental objectives. To counter this, some Member States, social partners and stakeholders¹⁰ propose that the social economy be integrated into the educational curriculum at all levels, favouring a lifespan approach (Life-Long Learning Platform) that popularises the sector among youth (Social Platform).

Similarly, noting the benefits of cooperatives in employment and social cohesion, CECOP and Cooperatives Europe call for information on cooperatives to be mainstreamed into educational curriculum. Another suggestion includes collaboration between higher education institutions, training centres and the cooperative movement (CECOP), with Cooperatives Europe proposing a study to identify national programmes and good examples on cooperative learning at all educational levels. Another focus is on social entrepreneurship as a career path, to foster an entrepreneurial spirit and contribute towards long-term reintegration into the labour market (ALEAP ASBL).

⁸ Suggestions made in position papers by Social Economy Europe, InitiativES, Philea, Diesis Network, Catalan Third Social Sector Platform, Asociația Laboratorului de solidaritate.

⁹ Suggestions made in position papers by Cooperatives Europe and Catalan Third Social Sector Platform.

¹⁰ Suggestions made in position papers by COCETA, Mondragon Corporación Cooperativa S.Coop, CECOP, Cooperatives Europe, Social Economy Europe, Social Platform, Social Firms Europe, Financite, ConcertES, Life-Long Learning Platform.

Moreover, Member States point out the gap in entrepreneurial skills in social economy organisations such as accounting, upscaling, and finances, as well as support for managerial skills (CECOP). Diesis Networks highlights the need for training on transversal skills accompanied by new learning programmes and tools. Some stakeholders¹¹ identify youth as a target group of entrepreneurial skills, while ERGO proposes additional support to build the capacity of Roma to become social entrepreneurs including promotion of social enterprises in Roma communities, trainings, social enterprise hubs, mentoring, peer learning and financial support.

As Europe undergoes the green and digital transitions, as well as a demographic shift, Member States and social partners agree on the ample need for skills training across sectors, and across the EU, including formalising and mainstreaming circular skills development programmes at the national level (REEUSE). Several stakeholders¹² point to the role social economy organisations play in up and reskilling the workforce to meet the changing demands of the labour market. Social Platform notes the contribution of social economy entities in providing technical and transferable skills and empowering individuals removed from the labour market. InitiativES identifies the contribution of WISEs, while CECOP cites worker and social cooperatives.

Another component of skills training is ensuring social economy entities are supported in the provision of training for staff (EPR, Caritas Europa, Financite, ConcertES, Social Platform) and volunteers (EPR), including on the accessibility of training programmes for persons with a disability (EDF). This training is crucial to provide quality services, embrace innovation (EPR) and support the development of the social economy (Caritas Europa).

Social Inclusion

Care, social services and inclusion

Social partners and stakeholders recall how social economy organisations provide needed functions to support society, often where traditional public services have filled this role. For social partners and stakeholders¹³ there is concern this can lead to privatisation and/or commercialisation of public services. As cost-effective approaches reduce quality services and diminish working conditions, services in the public interest must be protected (UNI-EUROPA, EPSU, ETUC) and Caritas Europa encourages investment in not-for-profit social services providers.

The social economy also plays a large role in minimising staff shortages and providing quality services. However, some stakeholders stress that support in the care and social services sectors must be complementary to public services (CECOP, EPSU), and that the welfare state must remain the main provider of public services (EPSU). Despite these concerns, the consensus is that the social economy plays a valuable role in ensuring quality, accessible and affordable services across Member States.

Member States can also promote partnerships between public administrations and social economy organisations to implement social service provisions through financial and human resources. This is echoed by the Catalan Third Social Sector Platform as it outlines economic

¹¹ Suggestions made in position papers by Social Platform, Catalan Third Social Sector Platform.

¹² Suggestions made in position papers by CECOP, InitiativES, Social Platform.

¹³ Suggestions made in position papers by CECOP, Caritas Europa.

support from public administrations to amplify the role of the social economy in the care sector, whilst CECOP proposes Member States adopt favourable legal and policy frameworks for cooperatives providing services of general interest. Finally, The European Blind Union addresses the increased cost of living crisis and its adverse effects on persons with disabilities. To mitigate this financial burden, the European Blind Union points to economic support for assistive tools and technologies which are paramount to inclusion.

Social Innovation

Social innovation is an instrument to address emerging social needs and issues in a changing, uncertain and complex context (Catalan Third Social Sector Platform). Social economy organisations have shown to respond rapidly to crises and can benefit from framework conditions that can keep up with and enable their innovation (Euclid Network). Noting this important role of social innovation, Member States request more guidance on how to upscale it.

Stakeholders advise Member States and local authorities to foster innovation that promotes cooperation rather than competition (RTES). To stimulate innovation, stakeholders¹⁴ call for a favourable ecosystem to develop innovation hubs and connect them to financiers and knowledge institutions. CECOP advises for the development of public-private partnerships with cooperatives, while Social Economy Europe calls for innovative tools to allow for the emergence of multi-stakeholder partnerships led by social economy entities and aimed at boosting local development. The Regional Council of Nouvelle-Aquitaine asks for the creation of a social innovation foundation in partnership with the research community.

Another component of fostering social innovation and partnerships is adequate financial support. For example, YYO calls for funding instruments to allow for an EU-wide harmonisation and dissemination of innovation developed by local communities.

Green Transition

Due to the dual nature of the social economy, its commitment to social and environmental objectives, it plays a central role in ensuring a fair green transition that leaves no one behind. As a result, some stakeholders¹⁵ suggest Member States alongside regional and local public authorities integrate the social economy into their industrial strategies.

Relatedly, stakeholders¹⁶ identify the circular economy as a relevant sector in which the social economy provides inclusive employment and up and reskilling opportunities, while also assisting in the transition towards a low-carbon economy. In order to build support for the social economy organisations present in the circular economy, REEUSE calls for national waste laws based on waste prevention and quality control (repairability and durability) on products entering the EU market. Moreover, Member States are recommended to mainstream circular skills development programmes (REEUSE). Lastly, stakeholders¹⁷ ask for crisis measures to apply to social economy entities in the context of the energy crisis, more concretely WISEs (InitiativES, ENSIE) and cooperatives working in energy intensive sectors (CECOP).

¹⁴ Suggestions made in position papers by Catalan Third Social Sector Platform, CECOP, Réseau des collectivités Territoriales pour une Economie Solidaire (RTES), Social Economy Europe, YYO, ESS France, APESS 53.

¹⁵ Suggestions made in position papers by Social Economy Europe and CEPES.

¹⁶ Suggestions made in position papers by REEUSE and TESS EEIG.

¹⁷ Suggestions made in position papers by InitiativES, ENSIE and CECOP.

4.2 Developing an enabling framework for the social economy

The social economy has evolved differently among Member States, requiring a balanced approach that promotes greater recognition and growth throughout the EU while also taking into account national, regional, and local contexts and traditions. To achieve this, the Recommendation establishes the key aspects of the design and development of a long-term social economy strategy while ensuring complementarity and coordination among competent European, national, regional and local authorities.

Stakeholders¹⁸ request the Recommendation to send a clear message to Member States to develop national or regional social economy strategies and/or framework laws that consider national, regional and local realities. These strategies can contribute to the smooth operations and development of the social economy (Basque Government, ENSIE, InitiatiVES, RTES), improve recognition (Diesis Network, Pour La Solidarité, Microfinance Center, European Microfinance Network), and enhance access to investment and funding (Microfinance Center, European Microfinance Network). ESS France also notes how national strategies can deploy social economy entities in territories where market failures hamper access to social needs including health, food, housing, and the circular economy.

Administrative and Institutional Capacity

Overall, feedback from stakeholders¹⁹ indicates a need for simplifying and adapting administrative and institutional structures to enhance stakeholder engagement and support the social economy. This is particularly relevant as Member States will rely on their administrative and institutional capabilities to ensure a successful implementation of their social economy strategies and measures.

There is a strong consensus among stakeholders²⁰ for Member States and public authorities to designate single entry contact points in the form of social economy coordinators or ambassadors. This contact points would be responsible for leading the design and implementation of social economy strategies. The University of West Attica Social Administration Lab suggests that the role should be equipped with adequate resources to effectively coordinate and monitor the implementation of the Recommendation. Other stakeholders propose that the contact point could facilitate the dialogue with social economy stakeholders (REEUSE), raise awareness (Microfinance Centre, European Microfinance Network) and enable access to EU and national funding (Social Economy Europe, Microfinance Centre, European Microfinance Network, Social Services Europe, Caritas Europa). Social Firms Europe suggests that the social economy coordinators/ambassadors could also support research, exchange platforms and learning formats between stakeholders and public authorities.

¹⁸ Suggestions made in position papers by the Basque Government, InitiatiVES, ENSIE, RTES, CEPES, Diesis Network, Pour La Solidarité, Microfinance Center, European Microfinance Network, Groupe SOS, ESS France, REEUSE, University of West.

¹⁹ Suggestions made in position papers by Social Economy Europe, RTES, Concord (Belgium), Philea and the Catalan Third Social Sector Platform

²⁰ Suggestions made in position papers by Social Economy Europe, Microfinance Center, European Microfinance Network, University of West Attica – Social Administration Research Lab, Caritas Europa, Social Services Europe, REEUSE, Social Platform and Social Firms Europe, as well as GECES and the CoR opinion.

The social economy, which operates across economic and policy areas, calls for an all-inclusive, inter-sectorial approach involving government departments at national, regional, and local levels²¹. A component of this approach can raise awareness of the social economy's broad activity (Diesis Network), enable knowledge and data sharing (EVPA) and support the social economy in responding to emerging challenges and social needs (Diesis Network, Social Firms Europe, EVPA). This is pertinent to avoid policy responses being crafted in silos and without stakeholder engagement (EVPA). Emerging challenges were pointed out in transversal policy areas such as the green and digital transitions, healthcare, migration, and education (Diesis Network, Social Firms Europe). Moreover, several stakeholders²² call for instruments for coordination between departments and government agencies and social economy stakeholders similar to the European Commission Internal Taskforce on social economy (Social Economy Europe) and the National Competence Centres for Social Innovation (EVPA), or a transversal European observatory to monitor social needs and emergencies and build common responses (Social Firms Europe).

Relatedly, several stakeholders²³ propose the establishment of collective bodies to foster permanent dialogue to inform, advise and accompany an effective evaluation, monitoring and implementation of the social economy strategies. These bodies would provide a channel for dialogue to assure appropriate measures that promote social economy across policy areas are adopted (CEPES). Social Platform proposes a partnership principle, a bottom-up approach that commits to engaging with relevant stakeholders (Social Platform, ERGO) bringing together public authorities, social partners, stakeholders representing civil society organisations, social economy partners and academics (West Attica, CEPES, Social Platform).

Enhancing the Capacity of Public Authorities

For the social economy to grow and reach its' potential, Member States need to ensure public officials at all levels are equipped with adequate training and knowledge to support the social economy²⁴. Stakeholders identify several topics relevant for public officials to enhance their skills. Alleanza delle Cooperative Italiane refers to State aid and national officials misusing SGEI labels where appropriate, unnecessarily limiting aid amounts and not considering regional aid, risk finance aid or aid for the recruitment of disadvantaged workers. Another topic, public procurement is referenced and the need to assist officials in implementing SRPP in tenders (Diesis Network, EPR). Other topics include taxation frameworks, access to finances (Eurocities), Cohesion Policy Funds such as ESF+ and their ability to support social economy, WISEs networks (ENSIE) and awareness of discrimination and antigypsyism (ERGO). Caritas Europa suggests public officials participate in dedicated workshops and webinars to be organised by the European Commission.

²¹ Suggestion made in position papers by Eurocities, COCETA, Mondragon Corporacion Cooperativa S.Coop, Basque Government, ERGO, EVPA, Social Firms Europe, Diesis Network, Concord (Belgium), Humana Fundacion Pueblo para Pueblo, Social Economy Europe and RTES.

²² Suggestions made in position papers by Social Economy Europe, Social Firms Europe, Le RTES – reseau francais collectivites territoriales.

²³ Suggestions made from CEPES, Social Economy Europe, West Attica – Social Administration Research Lab, GISAD.

²⁴ Suggestions made in position papers by Eurocities, Social Services Europe, Diesis Network, Basque Government, Humana Fundacion Pueblo para Pueblo, Caritas Europa, ENSIE, Groupe VYV, Pour La Solidarité, EPR, Alleanza delle Cooperative Italiane.

Another sources for building the skills of public officials are through mechanisms for mutual learning and exchanges of good practices²⁵. These sessions and exchanges can gather Member States, competent public officials at the national, regional, and local levels alongside social economy entities (Groupe VYV, Pour La Solidarité).

Access to Public and Private Funding

Sustainable public financial support is essential for social economy organisations, including not-for-profit service providers (EPR, Regional Council of Nouvelle-Aquitaine, VOWG) to fulfil their roles, reach their potential and to carry out their social and environmental impact. As the social economy is active in sectors that are likely to experience significant change due to digitalisation (EPR) and the green transition, stakeholders call for dedicated economic support for the twin transitions (Social Platform, EPR, CECOP, Social Services Europe) to ensure effectiveness and sustainability in their operations (EPR, Catalan Third Social Sector Platform). Another crucial component of access to funding lies on raising awareness of the social impact (Euclid Network) and mainstreaming (Social Platform, Euclid Network) social economy entities through funding calls in all programmes and areas (Euclid Network).

Several stakeholders²⁶ present proposals to ensure a clear path for social economy organisations to access funding through the Cohesion Policy Funds. Initiatives and ENSIE suggest that the Council Recommendation include guidance for Member States to mainstream the social economy into the Cohesion policy programmes. The German Red Cross identifies that non-profit organisations struggle in applying and implementing EU funded projects due to administrative burdens or low co-financing rates, and instead recommended simplifying access to Cohesion Policy Funds to allow for resources to develop innovative projects and collaborations. RTES proposes that Member States and local authorities, as managing authorities of the Cohesion Policy Funds, must improve accessibility for the social economy by administrative simplification, automation of advance payments and minimization of costly control functions in favour of support and support functions.

Another component is to raise awareness among Member States and social economy entities of the existing funds (Euclid Network). More concretely, Initiatives, ENSIE and EPR ask for guidance directed at Member States regarding ESF+ and its ability to fund the social economy, with Social Platform calling for an earmark of a certain percentage of the funds in the upcoming programming period to support the social economy. Other funds highlighted to support the social economy are the Recovery and Resilience Facility, InvestEU (EPR) and the ERDF (Euclid Network). These funds can be used to increase the capacity of social economy entities to deliver quality projects (EPR) and support cross-sectoral development (Euclid Network). Social Economy Europe calls for loans and guarantees to support capacity building and the creation of new mutuals through InvestEU and the Single Market Programme. Finally, some stakeholders identify Horizon Europe as a financial support instrument for social innovation, but agree it has a larger role to play in this scenario. Eurocities suggests the local level can be strengthened by providing direct finance for capacity building, mutual learning and innovative pilot projects in cities.

²⁵ Suggestions made in position papers by Groupe VYV, Pour La Solidarité, Social Services Europe, EPR, Eurocities.

²⁶ Suggestions made in position papers by Initiatives, ENSIE, the German Red Cross and the RTES

Social economy entities also report being excluded from committees which monitor existing funding instruments (InitiativES, ENSIE). Stakeholders insist on their participation, including national and regional representatives, in the monitoring committees of the Cohesion Policy Funds (InitiativES, ENSIE) and cooperatives' representation on the boards of relevant investment instruments (CECOP). Philea also proposes collaboration with foundations and philanthropic organisations, and wider social economy organisations, in the design, implementation and follow-up of the national recovery and resiliency facility and the multi-annual financial framework.

Social economy entities struggle to access financing due to their inherent dual nature (Social Platform). This can limit funding for social economy entities compared to conventional enterprises, particularly SMEs (Social Platform, CECOP, Cooperatives Europe). Instead, Social Platform and CECOP call for access to the same funds and tools delegated to SMEs. The financial instruments for SMEs and the conditions for cooperatives should not be discriminatory in terms of objectives, implementation, and monitoring indicators (Cooperatives Europe).

There is also a lack of financial instruments and models to meet the unique needs of the social economy (EVPA) at national, regional, and local levels (Diesis Network). Some stakeholders²⁷ insist on the recognition of marginalised communities facing additional barriers in accessing mainstream funding. Noticing these barriers, Social Economy Europe calls for a financial ecosystem composed of financial institutions, social finance institutions, ethical and cooperative banks, microfinance institutions, mutual and cooperative insurers, philanthropy, and credit unions. This would promote an understanding of the needs and characteristics of the social economy and the key investors in social entrepreneurship, social services and the green transition (Social Economy Europe). Relatedly, the Diesis Network calls for alternative funding tools including microfinance, crowdfunding, and community finance. As a response to discrimination, ERGO and Fundación Secretariado Gitano identifies soft loan conditions, state-provided guarantees for bank loans, free expert support as support measures to counter this issue. Similarly, Groupe SOS states that current funding methods are inconsistent with the needs of the social economy organisations, and advocates for stronger equity and debt financing tools dedicated to social innovation, giving the example of solidarity saving schemes to be opened at the start-up phase of projects.

Another alternative method for financing the social economy is impact investment, or social impact finance (Philea, Social Economy Europe, CECOP, Alleanze delle Italiane Cooperative Produzione e Lavoro, Confcooperative Lavoro e Servizi). This form of financing can be effective and give weight to the social economy as a financial actor²⁸. Some stakeholders²⁹ recommend methods for repaying and remunerating investments to be linked to the achievement of social objectives, such as Social Impact Bonds. Caritas Europa acknowledges that the mobilisation of financial instruments in support of the social economy must be based on the principle of complementarity with public funding.

²⁷ Suggestions made in position papers by ERGO, Social Platform and Fundación Secretariado Gitano.

²⁸ Suggestions made position papers by Alleanze delle Italiane Cooperative Produzione e Lavoro, Confcooperative Lavoro e Servizi.

²⁹ Suggestions made in position papers by Alleanze delle Italiane Cooperative Produzione e Lavoro, Confcooperative Lavoro e Servizi.

Finally, some stakeholders³⁰ identify worker buyouts and business transfers to employees under the cooperative form as tools to avoid unemployment, create new jobs, preserve wealth and the socio-economic fabric of local communities. To support this, the Institute for Economic Democracy suggests the creation of a financial instrument alongside national development banks to aid private banks in financing worker buyouts.

Access to Markets

Public Procurement

Although the latest overhaul of EU public procurement rules has facilitated social economy entities access to public markets in principle, they are still largely unable to take advantage of the opportunities provided by public tenders. To address this issue, capacity building is necessary not only to strengthen managerial skills and professionalisation within social economy entities but also to better prepare the public sector and financial intermediaries for collaborating with them.

Stakeholders offer many suggestions to improve social economy entities access to public procurement, such as mandatory social and environmental clauses³¹, reserved markets³² and additional training and awareness raising activities provided in Member States to ensure commissioning authorities can implement SRPP in their calls for tenders and undertakings³³. Member States also endorse the approach of social clauses and SRPP.

Currently, public procurement practices across the EU Member States often favour the lowest price, which does not benefit social economy entities whose missions are grounded in social or environmental objectives. As such, stakeholders³⁴ agree that criteria should be based on quality, green, social and governance criteria rather than the lowest price. Similarly, social partners agree that public procurement contracts need to outline guidance to guarantee suitable working conditions, collective bargaining, and workers' rights.

Some stakeholders claim that Member States should recognise the role of social economy entities in the provision of services of general interest such as care and social services, and encourage Member States to adopt favourable legal and policy frameworks to facilitate their creation and development. Many social economy entities provide services of general interest for the population, including vulnerable and disadvantaged groups (Social Economy Europe).

Finally, recognising that social economy entities often work in sectors that are a public service such as health and education, some stakeholders³⁵ propose that public procurement contracts can form partnerships with the private sector. For instance, Initiatives and ENSIE support partnerships between for-profit enterprises and WISEs via sub-contracting in social procurement.

³⁰ Suggestions made in position papers by CECOP, Social Economy Europe, Institute for Economic Democracy.

³¹ Suggestions made in position papers by Bundesarbeitsgemeinschaft der Freien Wohlfahrtspflege e.V., Initiatives, ENSIE, EPR, Social Platform, REEUSE, RTES, Diesis Network, Le Mouvement Mutualiste.

³² Suggestions made in position papers by Social Economy Europe, CECOP, RTES.

³³ Suggestion made in position paper by Social Services Europe.

³⁴ Suggestions made in position papers by CECOP, Cooperatives Europe, YYO, Social Platform, Confcooperative Lavoro e Servizi.

³⁵ Suggestions made in position papers by Initiatives, ENSIE, Catalan Third Social Sector Platform, Gruppo di ricerca (progetto Welfare) UniFg.

State aid

Many stakeholders make recommendations aimed at the European Commission in regard to State aid. For instance, some stakeholders³⁶ ask for EU competition law to consider a general principle to provide for the regulation and specific application of State aid rules to foster the added value of those enterprises that reinvest their profits in its social purposes. Some stakeholders³⁷ also insist on an increase to the *de minimis* threshold for State aid³⁸ or for social economy organisations to be exempt from the ceiling (Groupe SOS, Financite, ConcertES).

Member States can make the most of existing State aid possibilities following the General Block Exemption Regulation and *de minimis* rules. In order to facilitate the best use of these funding instruments, national public officials can participate in the European Commission's workshops for mutual learning and best practice exchanges (CEPES, Social Economy Europe). Stakeholders suggest that these workshops should cover European State aid rules on services of general economic interest (CEPES, Social Economy Europe) and how to allocate aid for the recruitment of disadvantaged workers (InitiativES, ENSIE, CECOP, Inclusion Europe, Social Platform).

Taxation

There is a general agreement among stakeholders³⁹ and social partners that Member States need to be encouraged to adopt more favourable fiscal frameworks that are fair and progressive, including taxation, to support social economy entities. This can create a more equitable business environment across Member States.

Stakeholders have many recommendations to improve taxation frameworks to support social economy organisations. These included tax exemptions from social security and wages of workers in integration (InitiativES, ENSIE), tax exemptions and/or subsidies for social enterprises employing people with disabilities (EPR), reduction of social insurance costs (Alleanze delle Cooperative Italiane, Social Economy Europe, Groupe VYV), and special legislation and tax incentives to facilitate business succession to employee ownership (Institute for Economic Democracy). Several stakeholders⁴⁰ also invite considerations for national compensation schemes for irrevocable VAT costs that many public-benefit organisations pay, and instead consider block exemptions for social economy entities and a reduced or zero percent VAT on labour costs associated with re-use, repair and the sale of second-hand goods (REEUSE). Another recommendation made by some stakeholders is for the national taxation schemes to recognise the social value of investors funding the social economy and grant them

³⁶ Suggestions made in position papers by CEPES, Social Economy Europe, CECOPS, Réseau Européen des villes et régions l'économie sociale.

³⁷ Suggestion made in position paper by CECOP, ALEAP ASBL, Social Services Europe, Cooperatives Europe, Bundesarbeitsgemeinschaft der Freien Wohlfahrtspflege e.V, Groupe SOS, Financite, ConcertES.

³⁸ The current *de minimis* Regulation 1407/2013 (Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid, OJ L 352, 24.12.2013, p. 1–8) is set to expire on 31 December 2023 and the amount is likely to be increased due to inflation.

³⁹ Suggestions made in position papers by REEUSE, Social Economy Europe, InitiativES, ENSIE, EPR, CECOP, Alleanza delle Cooperative Italiane, Cooperatives Europe, Institute for Economic Democracy, Mouvement Mutualiste, Groupe VYV, Catalan Third Social Sector Platform, Philea.

⁴⁰ Suggestions made in position papers by Philea, Social Economy Europe, Groupe VYV, CECOP, Alleanze delle Cooperative Italiane, Cooperatives Europe, Catalan Third Social Sector Platform.

with tax benefits to serve as an incentive; this can be encouraged through direct tax relief measures such as tax deductions or credits⁴¹.

Foundations are also central to the social economy with a key role in funding and financing social economy projects. As such, Member States can work on overcoming tax barriers to cross-border philanthropy (Philea, Social Economy Europe). One suggestion is for a better implementation of the non-discrimination principle for donors who donate across borders to public-benefit organisations and foundations (Philea, Social Economy Europe).

Social Impact Measurement

Many stakeholders⁴² call for a more systemic approach to the evaluation of the impacts of the social economy, or a social impact methodology which considers the unique characteristics of the social economy. Social partners suggest that an instrument to measure the impact of the social economy can prove the value of investing in the social economy. The Intercontinental Network for the Promotion of Social Solidarity Economy proposes an open and participative approach to evaluation to meet societal and territorial needs in connection with local authorities. COMECE presents a framework for evaluation which reflects on how each structure creates relational wealth rather than just measuring its impact in terms of meeting specific needs. Groupe VYV insists that Member States should support the development of social impact measurement tools that integrate the specificities of the social economy, which include the reinvestment of profits in social and local objectives, democratic governance, establishment in rural areas in order to facilitate investments in such economic entities.

Visibility and Recognition

Recognising the key principles, features, and scope of the social economy

In consultations with stakeholders, it is acknowledged there is a lack of clarity around terminology for the social economy. An initiative or guidance to define the social economy and its key features is indicated as useful in mainstreaming it throughout policy areas. Several stakeholders⁴³ propose a definition based on three overarching principles including the primacy of people, social objectives or purpose over profit, the reinvestment of most profits and surpluses to carry out activities in the interest of members or society and a large democratic and or participative governance with a clear reference to the main social economy forms. These principles are in line with the definition provided in the action plan for the social economy and in the proposal for a Council recommendation.

Special attention is given to the definitions of various types of organisations within the social economy, including mutuals (Social Economy Europe), cooperatives (Cooperatives Europe), work integration social enterprises (InitiativES, ENSIE, EPR, EDF) and social enterprises (Philea, Microfinance Center, European Microfinance Network, Asociatia Laboratorul de solidaritate). These definitions can assist public officials in clearly identifying these

⁴¹ Suggestions made in position papers by Microfinance Center, European Microfinance Network, Social Economy Europe, Groupe VYV, Alleanza delle Cooperative Italiane, Financite, ConcertES.

⁴² Suggestions made in position papers by COMECE, Groupe VYV, the Intercontinental Network for the Promotion of the Social Solidarity Economy, Confcooperative Lavoro e Servizi, Alleanza delle Cooperative Produzione e Lavoro and EVPA

⁴³ Suggestions made in position papers by Social Economy Europe, Groupe VYV, ESS France, CEPES, Alleanza Delle Cooperative Italiane, Microfinance Center, European Microfinance Network.

organisations, particularly in Member States where these forms do not exist. Moreover, clear criteria can help identify forms that do not meet the requirements to be considered part of the social economy (Confcooperative Lavoro e Servizi, Alleanza delle Cooperative e Lavoro). However, it should be noted that while some Member States and stakeholders emphasise that these definitions and guidance can serve as a starting point for legal clarification, they also stress that the autonomy of Member States must be respected as well as the diversity of traditions and models across the EU.

Networks and stakeholder engagement

As a part of the national and regional strategies, several stakeholders⁴⁴ insist on close cooperation between all actors on the creation, adoption, and monitoring of these strategies and to promote structured dialogue in all sectors of the social economy (including social services). More precise suggestions from stakeholders include:

- Social Economy Europe and CEPES propose that Member States establish collective bodies to establish a permanent dialogue with social economy stakeholders to inform, advise and accompany an effective evaluation, monitoring and implementation of the social economy strategies
- Mouvement Mutualiste advises for a guide for Member States on national best practices to enable the integration of social economy entities into national legislation.
- The University of West Attica, the Social Administration Research Lab, suggest an approach that includes national and regional policymakers in close cooperation with social partners, social economy organisations and academia to take advantage of the impact on the achievement of public interest goals.
- ERGO, Financite and ConcertES recommend a partnership approach to embed key stakeholders into the frameworks.
- ERGO advocates for heightened Roma inclusion through bottom-up approaches.

Regarding cooperation, CEPES and the Diesis Network propose the establishment of a system of mutual learning between Member States as well as locally to facilitate comparisons, share measures and experiences. Some stakeholders⁴⁵ suggest a strengthening of existing instruments for enhanced technical cooperation and peer learning on social economy framework conditions among Member States and local and regional authorities. Social Services Europe calls for not-for-profit social services providers to be included in these regular dialogues.

Stakeholders⁴⁶ also call for the inclusion of measures to strengthen or support the development of social economy networks as part of national and regional strategies, particularly in Member States where the social economy ecosystem is not yet fully developed. Specifically, Initiatives recommends additional support for the establishment of networks of WISEs, while CEPES suggests enhancing local networking under the umbrella of regional or national organisations. These networks are seen as a means to overcome barriers, foster partnerships, and improve

⁴⁴ Suggestions made in position papers by Social Economy Europe, Regional Council of Nouvelle-Aquitaine, RTES, Mouvement Mutualiste, CEPES, Diesis Network, Euclid Network, ERGO, Social Services Europe, Financite, ConcertES, Caritas Europa, COCETA, Mondagon, GISAS, Réseau Européen des Villes et Régions de l'Economie Sociale

⁴⁵ Suggestions made in position papers by Social Economy Europe, Regional Council of Nouvelle-Aquitaine, RTES

⁴⁶ Suggestions made in position papers by Social Economy Europe and Caritas Europa.

dialogue between actors such as WISEs, NGOs, funders, and regulators. They can also facilitate the sharing of good practices, training, and information workshops. ENSIE views these networks as a tool for providing public authorities with insights to mitigate administrative challenges.

Data and Research

Continued efforts in generating solid knowledge and high-quality data about the social economy are needed to inform national and local policies, to stimulate mutual learning and to inspire common agendas. Stakeholders present several initiatives to support better data collection across the social economy. Social Economy Europe proposes that Member States and their National Statistical Institutes and/or Agencies adapt their national accounting systems to collect supplementary data on the social economy with the support of the European Commission (including Eurostat) and the European-level social economy networks. Similarly, Financite, ConcertES and the Euclid Network call for Member States to create representative bodies of social economy enterprises and a social economy observatory and/or national associations as a pole of expertise and reflection which gather, in one place, data relating to the social economy.

The Euclid Network presents the European Social Enterprise Monitor⁴⁷ as a model which provides data on the European ecosystem which can be used by decision makers across the ecosystem. In addition, Member States also strongly support the collection of statistics and data to track the social economy, with many referring to satellite accounts to allow for comparisons across Member States and enhance visibility and understanding of the social economy sector.

Another component of data collection on the social economy is to measure inclusion and equality. Social Platform proposes qualitative indicators should be developed and disaggregated by several factors, whilst ERGO suggests the monitoring of Roma participation in the social economy including the level of ownership and number of Roma staff. The University of West Attica, the Social Administration Research Lab, calls for indicators to monitor the performance of national and regional social economy ecosystems including the social impact of social economy initiatives and the financial and labour market status of social economy beneficiaries before and after their entry in the social economy sector.

Stakeholders also propose collecting data and research regarding the contribution of the social economy to the twin transitions (green and digital), the circular economy, job creation, skills, and improved working conditions in the care. Catalan Third Social Sector Platform proposes a 'European Social Data Lake' to combine research and social studies to promote new initiatives related to social impact.

⁴⁷ <https://euclidnetwork.eu/portfolio-posts/european-social-enterprise-monitor-esem/>

ANNEX 1: LIST OF STAKEHOLDERS WHO SUBMITTED FEEDBACK THROUGH RESPONSES TO THE CALL FOR EVIDENCE

Organisation	Country
Social Economy Europe	Belgium
InitiativES	Belgium
The Intercontinental Network for the Promotion of the Social Solidarity Economy	Luxembourg
Regional Council of Nouvelle-Aquitaine	France
CECOP	Belgium
German Red Cross	Germany
RTES - Réseau des collectivités Territoriales pour une Economie Solidaire	France
Groupe VYV	France
Le Mouvement associatif	France
European Platform for Rehabilitation (EPR)	Belgium
Yhteiskunnallisten yritysten osaamiskeskus -konsortio (YYO)	Finland
ESS France	France
CONCORD Belgium	Belgium
Mouvement mutualiste	Belgium
European Network of Social Integration Enterprises (ENSIE)	Belgium
Eurocities Belgium	Belgium
GISAD i.G.	Germany
Philea - Philanthropy Europe Association	Belgium
COMECE	France
CEPES (Spanish Confederation of social economy enterprises)	Spain
Inclusion Europe	Belgium
Alleanza delle Cooperative Italiane	Italy
Taula d'entitats del Tercer Sector Social de Catalunya Catalan Third Social Sector Platform	Spain
Microfinance Center	Poland
European Microfinance Network	Belgium
Social Platform	Belgium
CONFCOOPERATIVE LAVORO E SERVIZI	Italy
Gruppo di ricerca (progetto Welfare) UniFg	Italy
ALEAP ASBL	Belgium
HUMANA Fundación Pueblo para Pueblo	Spain
Euclid Network	Netherlands
APESS 53	France
Association Internationale de la Mutualité (AIM)	France
Social Services Europe	Belgium
ALLEANZA DELLE COOPERATIVE PRODUZIONE E LAVORO	Italy
Cooperatives Europe	Belgium
Diesis Network	Belgium
TESS GEIE	Belgium
Fundación Secretariado Gitano	Spain
Social Firms Europe CEFEC	Italy

RREUSE - Reuse and Recycling European Union Social Enterprises	Belgium
Caritas Europa	Belgium
European Disability Forum- EDF	Belgium
Réseau Européen des Villes et Régions de l'Economie Sociale	Belgium
University of West Attica - Social Administration Research Lab	Greece
VÖWG (Verband der öffentlichen Wirtschaft und Gemeinwirtschaft Österreichs)	Austria
Netzwerk Solidarische Landwirtschaft e.V - Department: Genossenschaften	Germany
Bundesarbeitsgemeinschaft der Freien Wohlfahrtspflege e.V.	Germany
EVPA	Belgium
Euricse (European Research Institute on Cooperatives and Social Enterprises)	Italy
European Roma Grassroots Organisations (ERGO) Network	Belgium
Groupe SOS	France
Urgenci International Network of Community Supported Agriculture	France
Coopérative d'activité et d'emploi - Coodem	France
European Trade Union Committee for Education (ETUCE)	Belgium
Financité	Belgium
REScoop-Wallonie	Belgium
ConcertES	Belgium
Institute for Economic Democracy	Slovenia
POUR LA SOLIDARITÉ-PLS	Belgium
Basque Government	Spain
PTW	Poland
KONFEKOOP - Confederación de Cooperativas de Euskadi	Spain
Ambulante sleutel maker Uitvinder/ Onderzoeker	Netherlands
Asociatia Laboratorul de solidaritate	Romania
Desde COCETA - la Confederación Española de Cooperativas de Trabajo Asociado	Spain
MONDAGON CORPORACION COOPERATIVA S.COOP	Spain
Lifelong Learning Platform	Belgium
European Blind Union	France
Gemeente Rotterdam	Netherlands
Senior Corporate Silver Spoon, Environment & Nature Association.	Hungary
Citizen	Finland
Citizen	Greece
Citizen	Croatia
Citizen	Slovakia
Citizen	Germany
Citizen	Austria
Citizen	Italy
Citizen	Slovakia
Citizen	Netherlands