



► Room document*: 15

Measuring the social and solidarity economy (SSE): A roadmap towards Guidelines concerning statistics of the SSE



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► Abbreviations and acronyms

AU	African Union
CIRIEC	International Center for Information and Research on Public, Social and Cooperative Economy
COPAC	Committee for the Promotion and Advancement of Cooperatives
EESC	European Economic and Social Committee
EC	European Commission
GSEF	Global Social Economy Forum
ICA	International Cooperative Alliance
ICLS	International Conference of Labour Statisticians
ICSSE	International Coalition of the Social and Solidarity Economy
ILC	International Labour Conference
ILO	International Labour Organization
NPI	Non-profit institution
NSO	National statistics office
OECD	Organisation for Economic Cooperation and Development
RIPESS	Intercontinental Network for the Promotion of the Social Solidarity Economy
SSE	Social and solidarity economy
SNA	System of national accounts
UN	United Nations
UNDESA	United Nations Department of Economic and Social Affairs
UNRISD	United Nations Research Institute on Social Development
UNSD	United Nations Statistics Division
UNTFSSSE	United Nations Inter-Agency Task Force on Social and Solidarity Economy

► Executive Summary

Background

1. The social and solidarity economy (SSE) is not a new reality, but it has come to the fore of policy attention in the recent decades. There is now a world consensus about the definition of the SSE.
2. There are however several issues with regards to measuring the SSE with harmonized statistical standards.
3. There is a consensus among international organizations and entities about the need to promote and improve statistics concerning the SSE.

The ILO work regarding the statistics of cooperatives

4. The 20th International Conference of Labour Statisticians (ICLS) adopted in 2018 international Guidelines concerning statistics of cooperatives, which were then approved by the Governing Body of the International Labour Office (ILO) in March 2019. The guidelines constitute the first international standard for statistics on cooperatives.
5. In 2021, the ILO launched an Initiative on advancing the Guidelines concerning statistics of cooperatives with the objective of providing practical guidance as needed by member states toward implementing the guidelines.
6. A Progress Update on the ILO Pilot study on the applicability and implementation of the guidelines in five countries is presented at the 21st ICLS.

The ILO work regarding statistics of the SSE

7. The ILO 2022 report on Decent work and the social and solidarity economy prepared for the 110th International Labour Conference (ILC) in 2022 recognizes that the SSE is an important pathway to decent work, sustainable economic development and employment opportunities.
8. At its 110th session in 2022, the ILC adopted a Resolution concerning decent work and the social and solidarity economy that includes a definition of the social and solidarity economy (SSE).
9. The International Labour Office Strategy and action plan on decent work and the social and solidarity economy (2023-2029), adopted by the Governing body of the ILO at the 346th Session in 2022, comprises in its objectives to “work towards the development of international guidelines on statistics concerning the SSE”.
10. The ILO prepared a room document on SSE statistics for the 21st ICLS entitled Measuring the social and solidarity economy (SSE): A roadmap towards guidelines concerning the statistics of the SSE (of which this document is an executive summary). The room document first explains the SSE concept. It then exposes the background and history around the statistics of the SSE. It further explains the current state of statistics frameworks for the SSE. It also recalls the recent and current discussions and initiatives of the International Labour Office and other international entities regarding the subject. In closing, a roadmap to develop harmonized statistics through international guidelines for statistics concerning the SSE is proposed.

The UN and other international entities declarations regarding the statistics of the SSE

11. The ILC definition of the SSE was included in the United Nations (UN) General Assembly Resolution on promoting the SSE for sustainable development adopted in April 2023. The UN resolution requests member states to provide greater visibility on the contribution of the social and solidarity economy in the compilation of national statistics.

12. In 2022, the OECD (Organisation for Economic Cooperation and Development) Council at Ministerial level adopted a Recommendation on the social and solidarity economy and social innovation. One of the policy tools identified is the support to the production of data concerning the SSE. Four actions are recommended to take to support data production, namely: "Promoting methodologies and guidelines to data collection and production as well as fostering a common understanding of international approaches to produce comparable statistical information on the social economy at the international, national and regional/local levels".
13. In 2021, the European Union (EU) had launched a Social economy action plan. This document recalls that existing data on the social economy is scarce, incomplete, and difficult to compare. Among the streams of actions mentioned in the plan, the European Commission (EC) will launch a study to collect quantitative and qualitative information on the social economy covering all EU Member States.
14. The ILO definition of the SSE is similar to those adopted by the OECD and the EC. One main difference is with regards to the reference in the ILO definition to informal economy, as it may be a component of the SSE, namely in developing-world economies.

Challenges with the measurement of the SSE

15. There are challenges with regards to measuring the size and the evolution of the SSE across different countries. The multiple definitions presently in usage in national contexts, the contrasting sources and methodologies used for measurement, and the underdevelopment of international statistical frameworks are among the obstacles to be overcome.

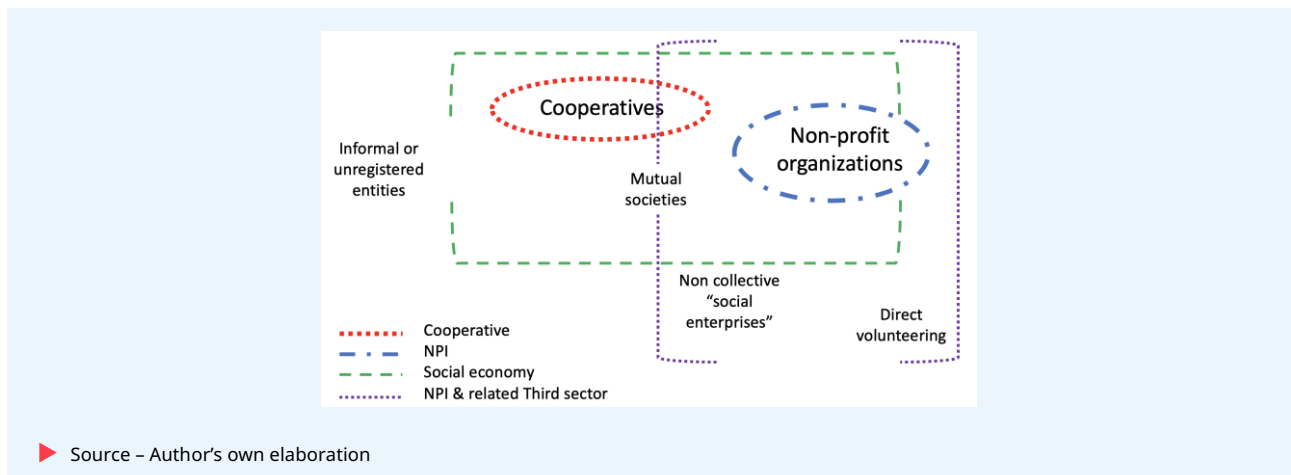
Uneven practices in defining and measuring the SSE

16. National statistics offices (NSO) typically do not measure and analyze the SSE as a specific subset of the economy, so its components appear under separate headings in the statistics. The data on the size of the SSE exist for certain organizational forms (mainly cooperatives, credit unions and mutual societies) and for certain regions (Europe, the Americas, and some countries like the Republic of Korea in Asia). Statistics also exist about the non-profit sector or about newer concepts such as social enterprises in certain countries (for e.g., in Australia, Canada or New-Zealand). Satellite accounts have been developed in countries such as Portugal and Spain for all SSE entities as defined by their respective legislation. But no statistics for the SSE in its entirety can be found at the global level.

Inconsistency of existing international frameworks for SSE statistics

17. The existing international statistical frameworks related to the SSE cover various entities of the SSE (cooperatives, mutual societies, non-profit organizations, social enterprises) but each in a different subgroup. Moreover, these frameworks show inconsistencies with regards to the operational criteria they use to define the SSE, such as the profit distribution constraint, the democratic control, and the scope of volunteer work. Therefore, the scopes of the SSE these instruments cover are not the same, as illustrated in Figure 1. Added to this, these frameworks were all developed prior to the adoption of the ILC 2022 definition on the social and solidarity economy, which should namely include some informal entities.

Figure 1. Entities and concepts covered by different international frameworks for SSE statistics.



A roadmap towards harmonized statistics of the SSE

18. With guidance from the ICLS, the ILO can work towards proposing international guidelines for statistics concerning the social and solidarity economy, based on solid conceptual grounds, and leading to the development of a technical manual and practical methods for data collection. This will help to measure the SSE with comparable, timely, reliable, and harmonized data at the world level.

Proposed actions starting with the 21st to the 23rd ICLSeS

19. Based on the current state of the art of SSE statistics and of mapping of the various definitions, along with their scope, strengths and limitations, a roadmap can be suggested to move towards improving statistics concerning the SSE. A first step is to develop a harmonized statistical definition of the SSE.

20. Among the statistics needed are the number and types of entities, the number of memberships and of beneficiaries, the number of workers engaged, the value of production, expenditure, accumulated assets, and value added. Attention should be put to the measurement of the economic contribution of the SSE, as it faces the same issue that it does for cooperatives, and poses others, such as informality.

21. Provided participants to the 21st ICLS support and manifest interest in contributing to the ongoing work in collaboration with the Office, their comments about the outstanding issues and recommendations outlined in the room document Measuring the social and solidarity economy: A roadmap towards guidelines concerning the statistics of the SSE will contribute to the Office's work plan towards improving the promotion and harmonization of statistics concerning the SSE across the world.

Proposed workplan

22. Such a workplan would include:

Carrying out research

- Desk review and analysis of existing national statistics exercises.
- Examination of existing SSE international statistical frameworks with regards to the ILC definition of the SSE.
- Desk review and analysis of general statistical standards intersecting with SSE entities and units of analysis.
- Desk review and analysis of indicators and methods used to measure the specific contribution of the SSE.
- Consultation of users and producers of SSE statistics, of representatives of workers and employers' organizations, as well as of researchers.

Constituting an expert working group

- Follow-up of the preparatory research work by the Office.
- Composed namely of ILO constituents and observers, national authorities' responsible for the compilation and production of official statistics on SSEs, particularly national statistics offices and institutes, national statistics experts, researchers, and experts in the field of SSE, and other relevant stakeholder identified by the Office, including ILO Cooperative statistics global and national advisory committees.

Preparing a room document for the 22nd ICLS

- Development of a roadmap towards new international guidelines for statistics concerning the social and solidarity economy.
- Examination and validation by the SSE statistics expert group.
- Presentation at the 22nd ICLS.

Preparing the Guidelines concerning statistics of the SSE for the 23rd ICLS

- Development of the Guidelines concerning statistics of the SSE .
- Examination and validation by the SSE statistics expert group.
- Presentation at the 23rd ICLS.

Preparing a Technical manual for SSE data collection

- Planning of the work towards developing technical and practical methods for collecting data concerning the SSE.

Ensuring an ongoing watch and international dialogue

- Development of an ongoing strategic watch and of dialogue between international entities responsible for statistical standards, to account for the evolving reality of the SSE.

► 1. Introduction and background

The social and solidarity economy (SSE) is not a new reality, but it has come to the fore of policy attention in the recent decades. As recognized by the ILO, the concept of the SSE is an important pathway to decent work, sustainable economic development and employment opportunities. The ILO 2022 report on [Decent work and the social and solidarity economy](#) prepared for the 110th International Labour Conference (ILC) recalls that:

- The ILO [Declaration on Social Justice for a Fair Globalization](#) (2008) recognizes a strong social economy as critical to sustainable economic development and employment opportunities.
- The ILO [Centenary Declaration for the Future of Work](#) (2019) acknowledges the role of the SSE in generating decent work, productive employment and improved living standards for all.
- The ILO's [Global call to action for a human-centred recovery from the COVID-19 crisis that is inclusive, sustainable and resilient](#) (2021) recognizes the role of the SSE for a broad-based, job-rich recovery with decent work opportunities for all. It is therefore timely to discuss the value added of the SSE and its role in advancing social justice through decent work and in promoting sustainable development (ILO, 2022a).

The [341st Session of the ILO's Governing Body \(GB\)](#) decided to put a general discussion on decent work and the social and solidarity economy on the agenda of the International Labour Conference (ILC) in 2022. At its 110th Session in June 2022, the ILC adopted a [Resolution concerning decent work and the social and solidarity economy](#) that included a definition of the SSE. The same definition was also included in the [UN General Assembly Resolution on promoting the SSE for sustainable development adopted in April 2023](#).

The seven-year Office [strategy and action plan on decent work and the social and solidarity economy](#) (2023-2029), adopted by the GB of the International Labour Organization at the 346th Session in 2022, is meant to implement the conclusions adopted by the 2022 Conference. The first objective of this strategy is to improve the understanding of realities and needs related to decent work and the SSE, including through research, statistics, and knowledge management. To achieve this, improved statistics on decent work and the SSE are needed. Namely, the Office will “work towards the development of international Guidelines concerning statistics of the SSE” (ILO, 2022e, p. 5).

1.1 An encompassing definition of the SSE

The social and solidarity economy is an encompassing concept. It exists virtually in all parts of the world and in a wide range of activities, although often under different definitions. This poses challenges to measuring the size and evolution of the SSE in a standardized and comparable manner.

The 2022 ILC definition of the SSE is the first definition of the SSE consensually adopted by the tripartite constituents of the ILO and it is also the first of its kind adopted by a United Nations entity. It draws on the values and principles listed in existing [SSE policies and legislations](#), and on an Office review of all existing definitions of the SSE adopted by different international organizations and entities (see Annex 1). It is also informed by the most recent conceptual work on SSE policy and statistics, and by consultations with key SSE stakeholders.

The ILC resolution on decent work and the SSE is a starting point for policy-oriented social dialogue on the SSE at subnational, sectoral, national and regional levels. It is also intended to enable the further development of statistical frameworks on the SSE and, consequently, more systematic data collection.

The ILC definition is meant to be encompassing, being flexible enough to accommodate diverse situations in different national contexts, in line with the diversity of SSE entities around the world and the multiplicity of conceptual frameworks in SSE policy, legislation and statistical frameworks.

► **Definition of the social and solidarity economy (SSE) adopted at the 110th session of the ILC**

The SSE encompasses enterprises, organizations and other entities that are engaged in economic, social, and environmental activities to serve the collective and/or general interest, which are based on the principles of voluntary cooperation and mutual aid, democratic and/or participatory governance, autonomy and independence, and the primacy of people and social purpose over capital in the distribution and use of surpluses and/or profits as well as assets. SSE entities aspire to long-term viability and sustainability, and to the transition from the informal to the formal economy and operate in all sectors of the economy. They put into practice a set of values which are intrinsic to their functioning and consistent with care for people and planet, equality and fairness, interdependence, self-governance, transparency and accountability, and the attainment of decent work and livelihoods. According to national circumstances, the SSE includes cooperatives, associations, mutual societies, foundations, social enterprises, self-help groups and other entities operating in accordance with the values and principles of the SSE.

Source – ILO, 2022f: 2

1.2 Challenges with the measurement of the SSE

The need to promote and improve statistics concerning the SSE is consensual among international organizations and entities such as the United Nations, the OECD and the European Commission (see chapter 5 of this document). There are however challenges with regards to measuring the size and the impact of the SSE across different locations. The multiple definitions presently in usage in national contexts, the contrasting sources and methodologies used for measurement, and the underdevelopment of statistical frameworks are among the obstacles to be overcome.

Comparing recently adopted international definitions of the SSE (ILO, 2002f; OECD, 2022; European Commission, 2021), many common features can be observed. For example, these definitions are based on the combination of a list of entities and the reference to SSE values or principles. All definitions are open, the list of entities covered being indicative may vary in each jurisdiction. These definitions all place importance on the primacy of people over capital and on democratic governance, although with some flexibility (Bouchard and Hiez, 2022).

The most important difference between the ILC and other SSE institutional definitions to date is with regards to informality. Considering that SSE entities are a common form of organization for workers in the informal economy, the ILC definition of the SSE had to reflect this reality. Moreover, the [ILO Recommendation No. 204 concerning the transition from the informal to the formal economy](#) (2015) recognized that the SSE may operate in the informal economy. The ILO 2022 Resolution on the SSE also mentions that SSE entities aspire to “the transition from the informal to the formal economy” (ILO, 2022f: 2).

Data on the size of the SSE exist for certain organizational forms (mainly cooperatives, credit unions and mutual societies) and for certain regions (Europe more so than others, with the Americas following closely behind and some countries like the Republic of Korea in Asia). Statistics also exist in many countries about the non-profit sector, while some countries measure newer concepts such as social enterprises (for e.g., Australia, Canada, or New-Zealand). But no statistics for the SSE in its entirety can be found at the global level. National statistics offices (NSO) typically do not measure and analyse the SSE as a specific subset of the economy, so its components appear under separate headings in statistics. Satellite accounts have been developed in countries such as Portugal and Spain for all SSE entities as defined by their respective legislation. Existing international statistical frameworks related to the SSE are currently inconsistent with regards to the definition of the SSE adopted at the 110th session of the ILC in 2022 and subsequently at the UN General Assembly in 2023.

The first step in improving the situation will be to develop a statistical definition of the SSE in line with the ILC definition. Conceptual work on the measurement of the SSE can build on recent guidance concerning the measurement of cooperatives.

1.3 Scope and objectives of this room document

This room document aims at paving the way towards a Guidelines concerning statistics of the SSE which will include a harmonized statistical definition of the SSE. Based on the current state of the art of statistics concerning the SSE and of mapping of the various definitions, along with their scope, strengths and limitations, this room document suggests starting the work towards putting in place a harmonized statistical definition in view of the latest ILC definition and recommendations included in the ILC resolution to improve statistics on the SSE.

The document first explains the SSE concept. It then exposes the background and history around the statistics concerning the SSE. It further explains the current state of statistics frameworks on the SSE. It also recalls the recent and current discussions and initiatives of the International Labour Organization and other international entities regarding the subject. In closing, a roadmap to develop harmonized statistics through international Guidelines concerning statistics of the SSE is proposed.

Such guidelines will help operationalize the consensual definition of the SSE through coherent and comparable statistics across countries, developing a framework along with operational measurement and data collection aspects, such as using surveys and censuses, and identifying administrative sources. This will contribute to respond to the expressed needs for measuring the size and the evolution of the SSE in various national contexts. Such data is crucial to support local, national and regional policies regarding the SSE (Chaves-Ávila, 2021).

► 2. What is the social and solidarity economy?

The social and solidarity economy (SSE) is not a new reality. Associationism and mutualism had been experienced since the middle-ages, formalizing in Europe from the beginning and mid 19th century into various forms. Their grouping under unifying concepts such as Social and solidarity economy is indicative that, while different in their legal forms, these entities are sufficiently different from others that an umbrella concept can help understand and recognize them better. The SSE is developing throughout the world, but at different speeds, adapting to different institutional contexts.

The term « social economy » is often used in this report as that expression is what many countries with policies and legislation on the topic use. The term “social and solidarity economy” has not yet been institutionalized at the policy or legal levels in most of the countries of the world. The ILC resolution refers to the term “social and solidarity economy” or “SSE”. In this text, we will therefore generally use the term “social and solidarity economy” and use “social economy” only when citing or paraphrasing a document using this term.

This chapter briefly recalls the SSE concept and recalls some of its distinctive features and specific social roles. Similar notions currently in usage are also briefly defined.

2.1 The SSE, a specific part of the economy

The concept of the SSE can be examined along two approaches. In the substantive approach, it refers to a mode of economic development that is based on more social and solidarity-focused values and principles than the traditional private sector. In the statutory approach, it refers to set of legal entities in which the SSE values and principles may be enshrined through bylaws or legal statuses. Among the SSE values and principles are primacy of people over capital, voluntary participation, democratic governance, responsiveness to the needs of members and communities, independence and autonomy from government, and limited or prohibited distribution of profits. The SSE is typically comprised of associations, non-profits organizations, cooperatives and mutual societies, as well as some public-benefit foundations and other similar organizations or forms of exchange that adopt SSE specific values and principles.

Although the national definitions and the scope they cover of the SSE share a common foundation, they vary from one country to another. In some countries, the notion refers also partly to informal or non-registered entities, such as in the case of Brazil or South-Africa. (This variety of scopes is described in more detail in chapter 3 of this document.)

SSE entities typically emerge to respond to unmet needs and aspirations of communities, often in niches of activities neglected or poorly taken care of by traditional business entrepreneurs or by the State, or in new areas of activity by experimenting social innovations. The SSE is however not “condemned” to occupy only a residual space, as its distinctive mode of producing, using and distributing wealth enables it to grow and play an important role in balancing pure market and public economy sectors. The SSE is developing in all sectors of economic activity, generating viable solutions to re-balancing economic, social and environmental objectives.

2.2 Distinctive organizational features

A fully-fledge economic instrument, the SSE carries values and principles that “translate” into distinctive organizational features (Bouchard, 2014). The SSE differs from the capitalist economy and from the public economy in that it combines private entrepreneurial and management features – SSE entities are autonomous and take economic risks – with goals that are oriented towards the mutual or public interest.

Part of what distinguishes SSE entities is that they are people-based entities whose social or public purpose is to serve the people and communities’ interests prior to making surpluses. SSE entities, while being privately owned (in the sense of not owned by government), are under the collective democratic and/or participatory governance of their members (workers, consumers, producers) and stakeholders. The SSE fosters democratic and participatory practices at various scales, from local communities to national, regional and international associations.

The invested capital and the surpluses which the SSE entities’ economic activity may generate are only the means for achieving the social purpose. This is implemented in the SSE’s distinctive mode of producing, accumulating and distributing wealth. SSE entities combine to various degrees market, non-market and non-monetary resources. Surpluses (or profits) are either reinvested in the social purpose of the organization or distributed to users in proportion to their activity (vs. to capital shares). This refund is considered as a restoration of user’s expenses or of the payment for their products or of their work; it is not a dividend paid on share-capital. In the case of winding down, the net value of the enterprise’s assets (cumulated surpluses) is transferred to another SSE enterprise with a similar purpose.

Such elements suggest that the organization is not a capitalist enterprise and that it contributes to the common and public interest. The autonomy of management and the independence of its governance distinguish it from state-controlled companies and public administrations.

2.3 Recognized roles

The SSE plays distinctive and important roles in many aspects of human life. Promoting social innovations, showing resilience in times of crises, it is gaining increased recognition for its key role, namely since the Covid-19 pandemic, in creating and sustaining jobs and providing services for members, users, and communities.

The SSE is explicitly recognized by the ILO as a “relevant means of achieving sustainable development, social justice, decent work, productive employment and improved living standards for all”. The ILO also recognizes the SSE’s contribution “to poverty reduction, to inclusive societies, to the transition from the informal to the formal economy, to enabling recovery and to building resilience” (ILO, 2022f).

The [United Nations Department of Economic and Social Affairs](#) (UNDESA) also recalls that, “[a]s economic crises, growing inequality and climate change prompt a global debate on the meaning and trajectory of development, increasing attention is focusing on ‘social and solidarity economy’ as a distinctive approach to sustainable and rights-based development”.

Organizations that traditionally did not have the SSE in sight, such as the [World Economic Forum](#), have recognized in 2022 the need to “unlock its potential”.

2.4 Other notions and terminology

Other notions and terms are used, including those of: Social economy; Solidarity economy; Non-profit

sector; Third sector; Popular economy. These notions carry conceptual similarities and differences, and their usage across countries and regions varies.

- The Social economy is often associated with the legal forms of SSE enterprises (cooperatives, associations, mutual societies, foundations).
- The Solidarity economy mostly refers to community and civil society economic initiatives led with environmental and social justice preoccupations.
- The Non-profit sector groups non-profit institutions and foundations, some of which share certain SSE values and principles.
- The Third sector refers to a broad sector that is neither State nor Market, often associated to the Non-profit sector or to a non-profit vision of the SSE (this is briefly developed in section 4.4.2).
- Social enterprise is a newer term more and more frequently used, although in a variety of fashions:
 - sometimes as a generic name for SSE enterprises (for lack of a shorter word, easier to translate into different languages);
 - sometimes to point to non-profit organizations that engage in economic activities;
 - other times to tag non collective (private) for-profit businesses that pursue a social purpose and may (or not) limit profit distribution to shareholders.
 - The various entrepreneurial approaches adopted by social enterprises are not always in line with some of the SSE values and principles (see: Defourny and Nyssens, 2022). The notion is however progressively gaining legal recognition (OECD, 2022).
- Popular economy is a term used in Latin American countries (*economía popular*), in contexts marked by insufficient systems of social protection (see namely: ILO, 2019). It refers to alternative organizations (mostly informal or unregistered) that produce and circulate goods and services, mixing state and market resources to ensure the material survival of many people. Although the term is mostly used in certain national contexts, such as Latin America, informal work and entities may exist in any country.

All these concepts are used variably in different national contexts. This reflects the different historic evolutionary processes and progressive unfurling of the SSE, and the diversity of the economic and political contexts in which the SSE currently exists. It also reveals the various development models in which the SSE plays a role and the different paths of its institutionalization (ILO, 2022c: 16-27).

The notion of the social and solidarity economy is a bridging concept that helps discern the entities that, although associated with other similar concepts, correspond to the SSE values and principles. The 2022 ILC resolution offers an open and inclusive definition of the SSE, enunciating values and principles, and listing legal forms as well as other entities. Moreover, the list is indicative and may vary in each jurisdiction (Hiez and Bouchard, 2022).

▶ 3. Background and history around the statistics of the SSE

The statistical measurement of the SSE is gaining popularity in many countries, however referring to different notions or definitions, and applying a variety of methodologies.

The data about the SSE come from various sources such administrative or statistical sources but also from apex SSE or sectoral associations, often many sources combined. Depending on the country, different methodologies and statistical perimeters of the SSE are used. In some cases, the producer is a national statistical office (NSO), in others it is an SSE association or a research institute, often a collaboration between some or all of those. In many countries, statistics exist about only a subsector of the SSE. While some countries and regions pioneer in the matter of statistics of the SSE, others are lagging. Statistical frameworks have been developed to remedy this situation (these frameworks are described with more details in Chapter 4). This chapter describes the uneven spreading in the world of the SSE concept and of statistics concerning it. It then briefly examines existing practices in producing statistics of the SSE.

3.1 The progressive unfurling of statistics on the SSE in the world

The SSE has developed in all parts of the world, although at different rhythms and adapting to national economic, social, and cultural contexts. A growing number of national governments have included the production of statistics on the SSE in their public policies, either as a measure of their national SSE development strategy or as a legal obligation under the new wave of legislations on the SSE¹.

While statistics concerning non-profit (charitable) or cooperative and mutual society sectors are collected in many countries, those concerning the SSE as a whole are still scarce and unevenly developed. Some countries are showing pioneering efforts in collecting and harmonizing statistics on the SSE. The degree of advancement of such work however varies from one region to another. This section offers an overview of some statistical studies recently produced or currently being produced about the SSE as a whole. More research will be needed to offer a precise and complete status report of the situation (this is developed in chapter 6 of this document).

3.1.1 Europe

Initiatives to produce statistics concerning the SSE first emerged in Europe, and it is there that international comparisons are most advanced. Starting from their national definitions, some countries are well advanced. Portugal's national statistical office INE, in partnership with Cooperativa António Sérgio para a Economia Social CASES, has regularly (2010, 2013, 2016 and 2019-20) and systematically developed satellite accounts of the social economy². In France, statistics on the SSE are annually produced by the national statistical office INSEE³. Statistics at regional and national levels are also published in an *Atlas commenté de l'économie sociale et solidaire* (Commented atlas on the social and solidarity economy), produced periodically since 2012, with the help of regional and national observatories as well as the support from the national statistical office. Spain has published statistics on the SSE in 2019, and a CIRIECSTAT was created to work in collaboration with various administrative and

¹ This section is partly taken and adapted from Bouchard and Chaves, 2022.

² <https://www.cases.pt/contasatelitedaes/>

³ https://www.insee.fr/fr/outil-interactif/5367857/tableau/70_SAC/78_ESS

statistical authorities⁴. In Italy, where the concept of the SSE has so far been little used, the national statistical office ISTAT in collaboration with the European Research Institute on Cooperative and Social Enterprises EURICSE, produced a report on the social economy in 2021⁵. In the case of Greece, collaboration with the British Council resulted in the publishing results of a quantitative and qualitative study about the SSE in 2017⁶. Some European countries, France, Luxembourg, Romania, Poland and Slovenia, are also in the process of producing satellite accounts of the SSE. While Luxembourg's national statistical office STATEC produced a work with a very limited scope in 2022⁷, Poland completed the work in 2021⁸ (with an approach that is discussed in more detail in Chapter 4). Conducted on three separate occasions, mapping studies commissioned by the European Economic and Social Committee (EESC) outline the measured scope of the social economy in different European countries (EESC, 2007, 2012, 2017) (These are discussed below in section 3.2.2).

3.1.2 Americas

In the Americas, the number of initiatives to develop statistics on the SSE is growing. Initiatives are underway in Brazil, Columbia, Costa Rica, Ecuador, Mexico, and Uruguay. Mexico, which has had a law on the social economy since 2012, has been developing statistics on the social economy through the *Instituto Nacional de la Economía Social* (National Institute of Social Economy) in collaboration with the national statistical office *Instituto Nacional de Estadística y Geografía* (National Institute of Statistics and Geography). Uruguay's 2019 social economy law also calls on the government to create an observatory as part of the data and statistics unit of the Instituto Nacional del Cooperativismo (INACOOP) (National Institute of Cooperativism). In Ecuador, the *Public Policy Plan to Support Ecuador's Social and Solidarity Economy (2021–2025)*, pursuant to the 2011 *Popular and Solidarity Economy Law*, stipulates that “the state, through the corresponding institutions, will collect statistics and keep satellite accounts as part of the national accounts system”. Data concerning the SSE in Ecuador are published by the Superintendencia de Economía Popular y Solidaria (SEPS) (Superintendency of Popular and Solidarity Economy), the technical body for the supervision and control of the entities of the Popular and Solidarity Financial Sector, and of the organizations of the Popular and Solidarity Economy of Ecuador⁹.

Canada does not have an institutional definition of the SSE, nor does it produce comprehensive statistics concerning it. One exception is Québec (a province in Canada), where a law on the social economy adopted in 2013 provides for the government to deploy a five-year action plan which explicitly mentions “investing in the development of the statistical portrait of the social economy” and includes a significant budget allocation for the official statistical office *Institut de la statistique du Québec* (Quebec Statistics Institute). A statistical portrait of the social economy of Québec was undertaken in 2016 and is being updated in 2023.

3.1.3 Africa

In Africa, several countries, including Cabo Verde, Cameroon, Djibouti, Morocco, Senegal and Tunisia have recently moved forward with laws on the SSE, some of them including provisions regarding the development of statistics or satellite accounts (Chaves-Ávila, 2021). Some NSOs in countries like Tunisia estimate the contribution of the SSE¹⁰, but then again one needs to be careful about the reliability of the data¹¹.

⁴ <https://ciriecstat.com/>

⁵ <https://euricse.eu/en/publications/leconomia-sociale-in-italia-dimensioni-caratteristiche-e-settori-chiave/>

⁶ https://www.britishcouncil.org/sites/default/files/greece_social_and_solidarity_economy_report_english_british_council_0.pdf

⁷ <https://statistiques.public.lu/en/publications/series/regards/2022/regards-04-22.html>

⁸ file:///Users/uqam/Downloads/social_economy_satellite_account_for_poland_2018-1.pdf

⁹ <https://estadisticas.seps.gob.ec/index.php/estadisticas-eps/>

¹⁰ <https://www.webmanagercenter.com/2021/12/29/478314/en-tunisie-la-contribution-de-leconomie-sociale-et-solidaire-au-pib-ne-depasse-pas-01/>

¹¹ <https://www.webmanagercenter.com/2020/09/30/456535/32-des-tunisiens-ne-croient-pas-a-la-donnee-statistique-cns/>

3.1.4 Asia and Oceania

The notion of the social and solidarity economy (or social economy) has yet not spread widely in countries of Asia, where the focus is narrowly demarcated on a few types of organizations, the breadth of the SSE sector varying significantly from one country to another (ILO, 2022d). The Republic of Korea is an exception in this matter, with a bill for the Framework Act on Social Economy pending before the National Assembly since 2014.

In Australia¹² and New Zealand¹³, where the notion used is that of social enterprises, estimations of the sector's contribution are produced through administrative data and information coming from sectoral associations.

3.2 Recent practices in producing statistics concerning the SSE

In recent years, considerable work has been done to map the SSE, using a variety of methodologies for grasping its scope and size (Bouchard and Rousselière, 2015; Bouchard and Salathé-Beaulieu, 2019). However, international harmonization of statistics concerning the SSE is still not achieved. Various definitions and approaches are still in usage in different countries, posing the challenge of harmonizing, aggregating and comparing data about the SSE worldwide. This section presents an overview of the present situation.

3.2.1 National statistics

Since SSE entities are not systematically labelled as such in national accounts, other methods must be used to produce measures about them, such as censuses, specific surveys or satellite accounts. As mentioned in the section above, some countries pioneered the measurement of the SSE (e.g., France, Portugal, Spain), and others are now engaging (e.g., Mexico, Poland), but referring to different definitions and approaches. Hence, despite these achievements, data on the SSE at the international level often remain fragmented and are not homogeneous from one country to another.

3.2.2 International mappings studies

International projects producing or mapping statistics concerning the SSE can be sectoral, for example regarding the non-profit sector, such as the John Hopkin's [International Civil Society project on Non-profit institutions](#). Two other examples are regarding cooperatives and cooperative and mutual insurance providers, with the International Cooperative Alliance [World Coop Monitor](#), and the International Cooperative and Mutual Insurance Federation's [Global Mutual Market Share 2023](#). Others are sectoral and regional, such as the [Facts and figures: mutual and cooperative insurance in Europe](#), periodically published by AMICE. Others still show regional mappings of SSE national statistics, such as in the EESC mapping [The social economy in the European Union](#) (EESC, 2007, 2012, 2017) or the EU mapping of [Social enterprises and their ecosystems in Europe](#) (EC, 2020).

Regional and world mappings and studies show the diversity of perimeters and methodologies. For example, in Europe, where the SSE is most recognized, "existing data on the social economy are often

¹² https://23492418.fs1.hubspotusercontent-na1.net/hubfs/23492418/Website%20Download%20Content/2022-Business-for-Good.pdf?utm_campaign=Website%20%7C%20Business%20For%20Good&utm_medium=email&_hsenc=p2ANqtz-_v6ANPXy2zNnXq9X3oxGX7iPZZ2Q-OM0CZOfs08bpjqsIamnRSvaqSw-yuAibGxzHaej-UCROZIMjucWyB6xDLecTHQ&_hsmi=254137724&utm_content=254137724&utm_source=hs_automation&hsCtaTracking=cb6df585-0fca-4ed1-b259-b3cbcd44b4bb%7Cb775f36c-37b6-4939-8cd8-9200197c5173

¹³ https://www.dia.govt.nz/diawebsite.nsf/wpg_URL/Resource-material-Our-Policy-Advice-Areas-Community-Development-Policy?OpenDocument#Social-Enterprise

scarce, incomplete and difficult to compare" (EC, 2021: 20)¹⁴. At the global level, definitions, methodologies and sources vary, replicability and periodicity are not guaranteed, and many of these studies do not present robust statistics (See Compère *et al.*, 2021).

Although in many cases the lack of adequate means to produce statistics is one of the primary causes of why the quality of statistics on the SSE varies across the world, globally agreed statistical definition, methods and indicators which ensure systematic data collection on the SSE must also be established.

As the SSE includes cooperatives and non-profit institutions but also other forms of entities, differences and similarities, boundaries need to be clarified, as this can impact on the statistical definition of the SSE and therefore on the sources to collect data about them.

¹⁴ Also see: European Economic and Social Committee, 2017, and European Commission, 2020.

► 4. Current state of international frameworks for SSE statistics

To measure the SSE within national economies, significant efforts have been made to establish shared statistical references on a global scale (Bouchard and Salathé-Beaulieu, 2021). This section offers a rapid overview of how these tools were developed, what perimeter of the SSE they cover, and what lessons can be learned.

4.1 Existing international statistical frameworks concerning the SSE

Over the years, different statistical frameworks have been developed to help to standardize statistics concerning the SSE. These have been advanced within three main streams of research. A first is the Non-profit sector approach. A second is the approach to cooperatives and mutual societies conceived as Social economy. A third extends the Non-profit sector stream to a larger spectrum of the SSE. The following paragraphs describe the development of these instruments and expose how they evolved in relation to one another, and to other statistical standards that evolved in parallel to those directly relating to the SSE.

4.1.1 Handbook on Non-Profit Institutions in the System of National Accounts

The [Johns Hopkins Comparative Nonprofit Sector Project](#), ongoing from 1991 to 2017, is a research initiative whose aim was to “analyze the scope, structure, financing, and role of the private nonprofit sector in countries around the world in order to enrich our understanding of this sector, and to provide a sounder basis for both public and private action towards it.”

The project strongly influenced the publication, in 2003, of the [Handbook on Non-Profit Institutions in the System of National Accounts](#), by the United Nations Statistics Division (UNSD, 2003). The main purpose of this handbook was to cover and group non-profit institutions (NPIs) within the System of National Accounts (SNA) through the use of a satellite account.

It was noted by researchers that, while this handbook would make it possible to draw up homogeneous statistics of the non-profit sector – mostly associations and foundations – only part of those could be considered as SSE entities. Indeed, not all NPIs covered in the UNSD 2003 handbook are SSE entities. Moreover, a methodology to cover the other entities of the Social economy – namely cooperatives and mutual societies – was still needed (CIRIEC, 2006).

4.1.2 Manual for the Satellite Accounts of Companies in the Social Economy

In 2005, CIRIEC¹⁵ was mandated by the European Commission to write a manual that would guide statisticians in the process of setting up a satellite account on social economy, meant to complement the UNSD 2003 Handbook published two years before on NPIs. The aim of the [Manual for Drawing Up the Satellite Accounts of Companies in the Social Economy: Co-operative and Mutual Societies](#) was “to establish the guidelines that will allow the satellite accounts for companies in the social economy (co-operatives, mutual societies and similar companies) within the EU to be drawn up in accordance with

¹⁵ CIRIEC (International Centre of Research and Information on the Public, Social and Cooperative Economy) is a non-governmental international scientific organization that has, for decades, produced research on economic sectors and activities oriented towards services for the general and collective interest: action of public authorities in economic fields (economic policy, regulation); public utilities; public and mixed enterprises at the national, regional and local levels; the so-called “social economy” (not-for-profit economy, cooperatives, mutuals, and non-profit organizations); etc.

the central national accounting framework established by the ESA 95 [European system of accounts 1995]. The purpose of this is to obtain homogeneous, accurate and reliable data on the companies in the social economy” (CIRIEC, 2006, 11).

The combination of the two frameworks, UNSD 2003 and CIRIEC 2006, could be used to produce satellite accounts of the SSE in accordance with its definition in a given country, as shown by the case of Portugal (Ramos, 2019). A modular approach that combines more than one statistical framework helps covering the social economy as defined in a given country.

4.1.3 2008 System of National Accounts

A result of the UNSD 2003 has been a better integration of the notion of non-profit institutions in the 2008 revision of the SNA (European Commission *et al.*, 2009). Unlike the previous edition, this one included a chapter on how to set up a satellite account on NPIs. The 2008 SNA holds a precise statistical definition of non-profit institution as well as instructions to draw a satellite account on NPIs¹⁶.

4.1.4 Handbook for Satellite Accounts on NPIs and Related Institutions and Volunteer Work

Between 2003 and 2017, the notion of Social enterprise¹⁷ gained more prominence in policy circles. The launch of the [Social business initiative](#) by the European Commission in 2011-12 and the ensuing social enterprise mapping project (Wilkinson *et al.*, 2015) are examples of this rise in interest.

Results of the research [Third Sector Impact](#), funded by the European Union, supported the revision of the 2003 UNSD Non-Profit Institutions in the System of National Accounts Handbook. The revised version was published in 2018, under the title [Handbook for Satellite Accounts on Non-profit Institutions and Related Institutions and Volunteer Work](#) (UNSD, 2018), also called TSE Handbook, in which the letters TSE are said to stand both for “third sector” and “social economy”¹⁸. It namely aims at integrating social enterprises. The UNSD 2018 handbook is a revised version of UNSD 2003 (and therefore replaces it).

4.1.5 Manual and Guide on Volunteer Work

The UNSD 2003 and 2018 handbooks include volunteer work in their perimeter. The Department of Statistics of the International Labour Organization (ILO) in collaboration with United Nations Volunteers coordinated the publication in 2011 of the [Manual on the Measurement of Volunteer Work](#), written by the Johns Hopkins University Center for Civil Society Studies (ILO Department of Statistics, 2011). This manual, “intended as a guide for countries in generating systematic and comparable data on volunteer work by means of regular supplements to labour force or other household surveys” (ILO Department of Statistics, 2011: i). The guidance provided in the 2011 Manual, with some exceptions (e.g. Use of ISCO-08 for coding activities, Valuation of volunteer work), was replaced by guidance provided in the [Volunteer work measurement guide](#). It was done to reflect changes in definitions introduced by the 19th ICLS, and to improve the survey module.

4.1.6 ILO Guidelines concerning statistics of cooperatives

At the 19th International Conference of Labour Statistician (ICLS) in 2013, the [Resolution concerning further work on statistics of cooperatives](#) was adopted. This was followed by pilot studies, a global mapping, country case studies, a report on the use of statistics of cooperatives in national policy making,

¹⁶ It is to be noted that the SNA is presently being revised by the UN Statistics Department.

¹⁷ See section 2.1.3.

¹⁸ As will be explained below, the notion of Social economy, as institutionalized in many legislations, is however wider than what is covered in the handbook.

as well a conceptual framework and research reports on classification, work and employment, and economic contribution of cooperatives¹⁹. This work led the ILO to develop the [Guidelines concerning statistics of cooperatives](#), which were adopted at the 20th ICLS (ILO, 2018) and subsequently approved by the 335th session of the Governing Body of the ILO in March 2019. The guidelines describe the concepts, classifications, statistical units, and definitions needed to compile statistics on cooperatives in a way that is consistent with the current international standards for economic and labour statistics.

The guidelines adopted at the 20th session of the ICLS were being developed during the same period the UNSD was preparing the new handbook. The ILO 2018 Guidelines concerning statistics of cooperatives adopted at the 20th ICLS are however not included in the UNSD 2018 Handbook for Satellite Accounts on Non-profit Institutions and Related Institutions and Volunteer Work.

4.2 Inconsistency of existing international statistics frameworks concerning the SSE

The statistical frameworks briefly exposed above do not cover the same components of the SSE as the operational criteria are not formulated in the same way. Some examples can briefly illustrate this mutual inconsistency of the frameworks covering different groups of entities as identified by specific operational criteria.

In-scope entities are not the same:

- The Handbook on Non-profit Institutions in the System of National Accounts (UNSD, 2003) covered non-profit institutions and organized volunteer work.
- The Manual for Drawing up the Satellite Accounts on Cooperatives and Mutual Societies (CIRIEC, 2006), covers cooperatives and mutual societies, and similar organizations of the social economy.
- The ILO Guidelines concerning statistics of cooperatives (ILO, 2018) covers cooperatives.
- The Handbook for Satellite Accounts on Non-profit Institutions and Related Institutions and Volunteer Work (UNSD, 2018) covers non-profit institutions and volunteer work, and also includes some – but not all – cooperatives, mutual societies and social enterprises, as well as direct (non-organizational) volunteering.

The profit distribution constraint is not defined and operationalized in the same way:

- The UNSD 2018 covers non-profit institutions and volunteer work as defined in the previous 2003 manual (which it now replaces), but enlarges its scope to include some cooperatives, mutual societies as well as for-profit enterprises, mainly identified by their constraint to totally or significantly limit the distribution of profits (none or less than 50 %).
- A footnote in the UNSD 2018 indicates that cooperatives which distribute all or most of their surpluses to members “may still be within the scope if such distribution is a central part of the social purpose of the organization designed to reduce costs to members” (p. 19). If this distribution is understood as patronage refund (reimbursement of surpluses in proportion to members’ activity – and not to held shares), then many cooperatives would be considered included in the perimeter²⁰. If on the contrary the profit distribution constraint is rigorously applied, then many cooperatives would be out of scope.

¹⁹ See: ILO, CIRIEC and COPAC, 2020, [Statistics of Cooperatives: Concepts, classification, work and economic contribution measurement](#).

²⁰ In a cooperative, “dividend” is defined as “[p]art of a co-operative’s annual surplus returned to members based on each member’s participation in the creation of the surplus, essentially a post year-end adjustment to the price transactions between the member and the co-operative (referred to by some co-operatives as a ‘patronage refund’). In some jurisdictions, ‘dividend’ also includes a limited return on member’s capital. (NB: this differs fundamentally from the dividend paid to shareholders of a joint stock company as a share of profits that is part of a speculative return on capital invested)” (ICA, 2015: 100). It can be recalled that the role of patronage refund (or redistribution of surplus) is basically the same for all types of cooperatives. If patronage refund for producer cooperatives might seem to support more explicitly producers’ income, consumer/user

- In the cooperative framework (CIRIEC, 2006 and ILO, 2018), the distribution of profits or surpluses among user-members is allowed if “not directly linked to the capital contributed by each member” (ILO, 2018: 4), but made “in accordance with the member’s transactions with the organisation” (CIRIEC, 2006: 37).
- Some cooperatives that fully correspond to the ILO Guidelines concerning statistics of cooperatives could be excluded from the scope covered by the UNSD 2018 handbook.

Democratic control is not always recognized as an operational criterion:

- Democratic control is an operational criterion of ILO 2018 guidelines on cooperatives, but it is not a required one in the UNSD 2018 handbook.
- The CIRIEC 2006 and ILO 2018 documents refer to democratic control as a structural operational criterion, mentioning that the cooperative “should be controlled democratically by its members according to the principle that each member has an equal vote” (ILO, 2018: 4), since “[a] feature of social economy companies is that decisions are taken democratically by the members and ownership of the share capital does not determine the control of the decision-making process” (CIRIEC, 2006: 37).
- The UN 2018 framework, although indicating that the basic principles of cooperatives include democratic control (one person, one vote) (UNSD, 2018, para. 3.27), it does not use it as a structural operational criterion for all entities covered. Indeed, the scope covered includes for-profit private enterprises who do not operate under a democratic control “constraint” (para. 3.31). This criterion also does not apply to screen non-profit institutions.

The scope of volunteering is not the same:

- The UNSD 2003 framework included estimating the value of organization-based volunteer labour used in the NPIs.
- The UNSD 2018 expands from the previous UNSD 2003 the scope of volunteer work by including volunteer work performed without involving any formal or informal organizations in the households sector (direct volunteer work).

4.3 International frameworks with regards to the ILC definition of the SSE

The existing frameworks discussed in this section were all developed prior to the adoption of the ILC 2022 resolution on decent work and the social and solidarity economy adopted in 2022 (ILO, 2022f: 2). The ILC definition needs to be examined in order to transpose its elements into operational elements of a statistical definition of the SSE.

A first examination will need to specify the entities covered:

- The existing statistical frameworks may include entities that are not mentioned in the ILC definition.
- The ILC definition of the SSE may include entities that are not mentioned in existing statistical frameworks.
- One example of this are informal or unregistered entities, which none of the existing frameworks for statistics concerning the SSE cover.

cooperatives are doing the same with smaller scale. It is the same for worker cooperatives where worker-members get additional income in form of bonus or additional capital share.

4.4 What lessons can be drawn from the current situation?

There are differences in the **concepts** used to **delimit the scope** of the SSE covered by existing frameworks. It can be noted that, at the moment of writing this document, the **ILO 2018 Guidelines and the UN 2018 Handbook are being tested**. The **CIRIEC 2006 Manual is still in usage**, namely in Iberian America (Latin America, Portugal and Spain)²¹. The results of these studies will surely help move forward with these issues²². A few lessons can already be drawn from the current situation.

4.4.1 Statutory and substantive approaches to defining the SSE

The ILO 2022 definition of the SSE is two-fold, identifying both the **entities** (statutory approach) and the **values** and principles by which they operate (substantive approach). The statutory approach guarantees the compliance of the entities with the values and principles through a few basic criteria. The substantive approach makes it possible for other (non-statutory) forms to be included into the SSE organizational field²³ so far as they comply with the values and principles. This also enables to identify some entities that, while having adopted one of the legal forms listed in the definition, may have deviated from the SSE principles (Bouchard and Hiez, 2022)²⁴. Identifying in scope entities will most likely require combining screening by legal statuses and by other screening methods.

4.4.2 Main conceptualization and ideal types of the SSE

As already mentioned, the social and solidarity economy developed and institutionalized differently in different parts of the world. While the SSE exists virtually in all regions of the world, the concept has not spread equally everywhere.

In the existing statistical frameworks examined in this section, the operational criteria for SSE entities stem from different concepts which can be summarized by a few “ideal types”, in the sociological sense.

One such ideal type is the non-profit organization, mainly identified by the profit distribution constraint, and associated to the concepts of Non-profit sector and of Third sector. Another is the cooperative, mainly identified through the democratic governance criterion, and associated to the concept of Social economy. These two ideal types are well documented and work on their statistical definition has already been committed. The third ideal type is the Social enterprise, a notion that is still weakly institutionalized and for which less work was done so far in view of a statistical definition. Some such social enterprises are collective owned, being either an NPI or of a cooperative, while others are not collectively owned, being for-profit businesses with a social purpose, some limiting their profits' distribution to owners and others not. Informal and unregistered entities form a fourth important component that needs to be defined within the scope of the SSE. The entities and concepts covered by different statistics frameworks concerning the SSE can be illustrated as in Figure 1.

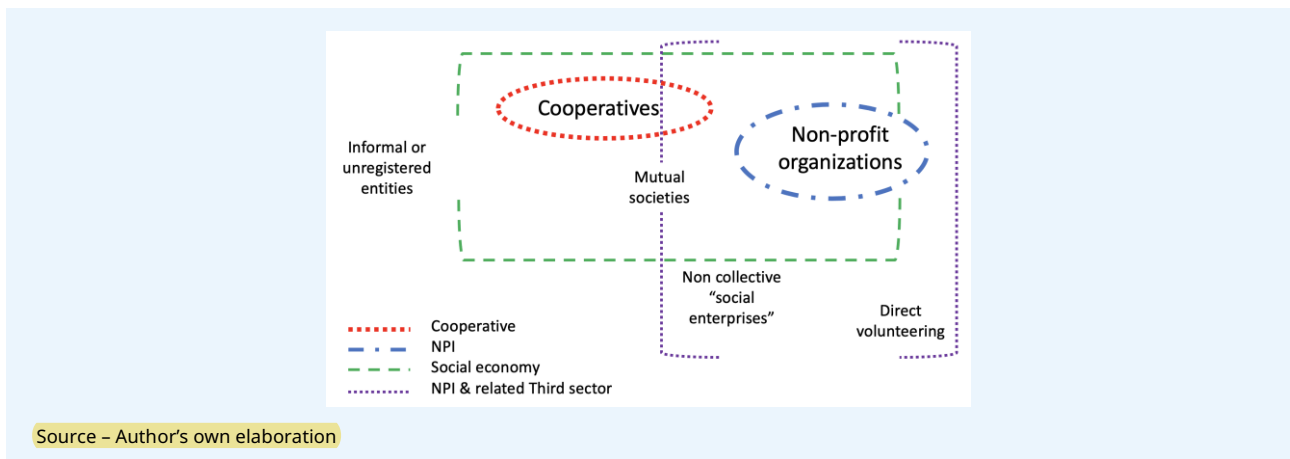
²¹ See the statistical information shared on the OIBESCOOP portal: https://www.oibescoop.org/datos_y_estadisticas/

²² For example, whereas the ICA 2019 mapping exercise reported 8 917 cooperatives in Poland (Cooperatives Europe, 2019), the satellite account recently produced in that country with the UNSD 2018 handbook counted only 1 300 of them, as “[h]ousing cooperatives, cooperative banks, SKOKs, and other cooperatives are perceived [in Poland] as typical enterprises, although they meet most of the defining characteristics according to the UN Handbook” (Statistics Poland, 2021, p. 63). In Portugal, the previous work based on combining the social economy and NPO approaches was adapted in a more recent study with reference to the UNSD 2018 handbook, through a modular approach to cover the social economy as defined in the Portuguese law (INE & CASES, 2019; Ramos, 2019).

²³ An “organizational field” is a population of organizations that share common goals, take common features, and adopt common behaviors.

²⁴ If a legislation would pass the relevance test (for e.g., in line with the ILO cooperative operational definition), then it would be correct to consider that all cooperatives registered with that legislation would be within the scope. In this case, additional statistical screening for individual cases would be redundant. Of course, if the legislation is not fully in line with the operational definitions, then, it would be correct to apply individual screening to all cooperatives.

► Figure 1. Entities and concepts covered by different international frameworks for SSE statistics.



The SSE concept, as an international statistical standard based on the definition in the ILC resolution on decent work and the SSE, will have its own scope which might not correspond to national (sometimes narrow²⁵) definitions of SSE. Such statistical definition of the SSE will need to encompass different organizational ideal types.

²⁵ Recent national legislations or conceptualization of the "social (solidarity) economy" define SSE components mostly as specific legal forms of organizations. See for example in Luxemburg: <https://statistiques.public.lu/fr/publications/series/regards/2022/regards-04-22.html>.

► 5. Recent discussions and initiatives of the Office and other international entities

In the recent years, efforts have been made by international and national entities to help build statistical tools to promote and harmonize statistics concerning the SSE in the world. As exposed in Chapter 4, the Department of statistics of the United Nations produced in 2003 a framework for the measurement of non-profit institutions (NPIs). The European Commission had appointed CIRIEC in 2006 to produce a framework for social economy enterprises (cooperatives and mutual societies) as a complement to the UNSD 2003 NPI framework. The UNSD 2003 NPI framework was amended in 2018 to include “related Third sector institutions”. In 2018, the ILO was publishing Guidelines concerning statistics of cooperatives.

These instruments, not covering the same perimeter of the SSE, were discussed on various occasions at international meetings. This chapter recalls recent discussions and initiatives of the ILO and other international entities regarding this issue.

In these discussions, international organizations and entities called for the promotion and improvement of statistics concerning the SSE.

5.1 2018–2023 – The ILO, ICLS and the UN

5.1.1 The ILO work and discussions regarding the statistics of cooperatives

The ILO, in collaboration with its constituents and a number of national and international partners, has been working towards developing guidelines on the measurement of cooperatives. These efforts have culminated in the adoption of the [Guidelines concerning statistics of cooperatives](#) at the 20th ICLS in 2018, which were then approved by the Governing Body of the ILO in March 2019. The guidelines constitute the first international standard for statistics on cooperatives.

In 2021, the ILO has launched an [Initiative on advancing the Guidelines concerning statistics of cooperatives](#).” The project aims to ensure statistics on cooperatives are reliable, coherent, and internationally comparable, in order to quantify economic and social impact of cooperatives. It is a step towards implementing the international Guidelines concerning statistics of cooperatives. It includes country case studies on Costa Rica, Italy, Republic of Korea, Tanzania and Türkiye. The objective is to facilitate the development and use of a coherent, harmonized and standardized set of statistics on cooperatives. This initiative is undertaken as part of a larger project on [Strengthening Social and Solidarity Economy \(SSE\) Knowledge Base](#), which began in July 2021, and will last until the end of 2023. The central objective of the statistics component of the project is to provide practical guidance as needed by member states toward implementing the guidelines. The initiative presents a global report at the 21st ICLS in 2023 towards the development of the manual on cooperative statistics for presentation and discussion at the following 22nd ICLS.

5.1.2 The UN and ILO work and discussions concerning the statistics of the SSE

In parallel with the efforts for statistics of cooperatives, on June 10, 2022, the International Labour Conference adopted the Resolution concerning [decent work and the social and solidarity economy](#). During the deliberations, the ILO Constituents recognized that a robust SSE could contribute to balanced, inclusive, resilient and sustainable economies and societies. The ILO [Strategy and Action Plan \(SAP\) on Decent Work and the Social and Solidarity Economy \(SSE\)](#) approved on November 9th

2022 has “Improved statistics on decent work and the SSE” as an output under its first objective focused on improved understanding of realities and needs related to decent work and the SSE (ILO, 2022e).

In April 2023, the [UN Resolution on promoting the social and solidarity economy for sustainable development](#) was adopted by the United Nations General Assembly (UNGA). The new UN Resolution requests Member States to provide greater visibility on the contribution of the social and solidarity economy in the compilation of national statistics.

The ILO has scheduled to have a room document on statistics concerning the SSE to be presented at the 21st ICLS (this very document). The document explores the current state of statistics on the SSE and proposes a roadmap for developing Guidelines concerning statistics of the SSE. It is presented at the ICLS along with a session concerning statistics of cooperatives where an update on the progress around the international Guidelines concerning statistics of cooperatives will be provided.

5.2 Other international entities

There is now a world consensus about the definition of the Social and solidarity economy. There is also a consensus among international organizations and entities about the need to promote and improve statistics concerning the SSE. Other international entities have been discussing and providing efforts to help promote the measurement of statistics of the SSE, namely the European Commission and the OECD, and involving stakeholders such as Social Economy Europe, the ICA, the UNTFSSSE, and research institutes such as UNRISD and CIRIEC.

5.2.1 2017 – OECD and European Commission meeting

Before its publication in 2018, the draft version of the new UNSD framework was discussed in various groups. In October 2017, a seminar was organized by the OECD and the European Commission on the theme [Satellite Accounts for Third Sector and Social Economy: Challenges and Opportunities](#). It brought together academics and experts, as well as representatives of Eurostat and national statistical agencies from European countries that had either already set up satellite accounts or were in the process of doing so. Three main conceptual and methodological frameworks were presented and discussed: the UNSD framework, which was scheduled to be published in 2018 (as a revised version of the 2003 framework); the CIRIEC framework, published in 2006; and the ILO framework, also to be published in 2018. One of the recommendations from the seminar was to “combine or complement different approaches (each of which serves as a spotlight to illuminate third sector/social enterprise entities or activities ‘in the dark’), to capitalise on the diversity of national traditions and situations” (OECD, 2017).

5.2.2 2019 – UNTFSSSE, UNRISD, ICA, CIRIEC and Social Economy Europe

In November 2019, an expert meeting was organized by the United Nations Inter-Agency Task Force on Social and Solidarity Economy (UNTFSSSE), in cooperation with the United Nations Research Institute for Social Development (UNRISD), the International Cooperative Alliance (ICA), CIRIEC, and Social Economy Europe, to discuss [Opportunities and Challenges of Statistics on the Social and Solidarity Economy](#) (UNTFSSSE *et al.*, 2019). The aim of this meeting was again to discuss the different conceptual and methodological frameworks for the production of statistics on the SSE. On this occasion, a [research project](#) on the issue was launched, coordinated by UNRISD and CIRIEC for the UNTFSSSE. [Three research papers on statistics of the SSE](#) funded by the Government of the Republic of Korea were released in August 2021. They present an [overview of approaches and methodologies](#) (Bouchard and Salathé-Beaulieu, 2021), a [mapping of international SSE mappings](#) (Compère *et al.*, 2021), and [recommendations for public policies](#) (Chaves-Ávila, 2021).

5.2.3 2020-2021 – OECD and European Union action plans

In 2020, the OECD launched the [Global Action Promoting Social and Solidarity Economy Ecosystems](#), funded by the European Union's Foreign Partnership Instrument, to support the development and internationalization of the social and solidarity economy. The Action focuses on two critical policy levers that can help unlock the potential of the SSE, namely legal frameworks and social impact measurement, while considering the entire policy ecosystem as a framework. One of the reports prepared in this context, still pending publication, is about statistics of the SSE.

In 2021, the European Union launched a [Social economy action plan](#). This document recalls that “existing data on the social economy is scarce, incomplete and difficult to compare. Only a few Member States have adapted their national accounting systems to collect supplementary data (‘satellite accounts’) on the social economy [...]. As a result, statistics on the size, workforce, development and challenges of the social economy are missing” (EC, 2021: 20). Among the streams of actions mentioned in the plan, the Commission intends to “launch a new study to collect quantitative and qualitative information on the social economy covering all EU Member States” (EC, 2021: 20).

5.2.4 2002 – OECD recommendation

In 2022, the OECD Council at Ministerial level adopted a [Recommendation on the Social and Solidarity Economy and Social innovation](#) (OECD 2022). One of the policy tools identified is the support to the production of data concerning the SSE. Four actions are recommended to take to support data production, namely: “Promoting methodologies and guidelines to data collection and production as well as fostering a common understanding of international approaches to produce comparable statistical information on the social economy at the international, national and regional/local levels” (OECD, 2022: 8-9).

▶ 6. A roadmap towards harmonized statistics of the SSE

With guidance from the ICLS, the ILO can work towards proposing guidelines concerning statistics of the SSE, based on solid conceptual grounds, and leading to the development of a technical manual and practical methods for data collection. This will help to measure the SSE with comparable, timely, reliable and harmonized data at the world level.

As mentioned in the [ILO Strategy and Action Plan \(SAP\) on Decent Work and the Social and Solidarity Economy \(SSE\)](#):



The Office will support Members in further developing a methodological framework to measure the SSE's economic and social contribution, and in collecting and compiling comparable, timely, reliable, and harmonized data on the SSE. It will work towards the development of international guidelines concerning statistics of the SSE. It will also assist Members to improve statistics on the SSE, such as through satellite accounts and collaboration between national statistical institutes and SSE institutional representatives, to inform the formulation and implementation of policies. The Office will schedule presentations and discussions on statistics of cooperatives and statistics of the SSE at the 21st and 22nd (ICLSes) in 2023 and 2028, respectively.”

▶ ILO, 2022e: 5, par. 10

The International Labour Office, with guidance from the ICLS, can work towards improving the promotion and harmonization of statistics on the SSE internationally. This chapter suggests a roadmap for the harmonized statistics on the SSE. It first summarizes the reasons why such standards are needed. It then suggests actions of the constituents and the Office, starting with the 21st to the 23rd ICLS.

6.1 The need for harmonized statistics on the SSE

The recent adoption of action plans, recommendations and resolutions by international organizations and entities expresses high hopes with regards to how the SSE can contribute to decent work, social innovation and sustainable development. As policymakers pay increasing attention to the social and solidarity economy, the demand for statistics, which are needed for social and political recognition and government support, is also growing.

Statistics on the SSE are however unevenly developed across countries. Various institutional definitions and statistical frameworks (as discussed in Chapter 4) so far revealed the gaps and inconsistencies between and within the different concepts and definitions. This has an impact on the capacity to produce comprehensive, coherent and internationally comparable data on the SSE. As of now, this information is scarce, fragmented and disparate. Aggregation and comparison of data is difficult and costly, and the results are not robust.

As the SSE plays important roles with regards to social, economic and environmental issues, it is called to grow and to enhance its contribution. Statistics on the SSE are needed to help recognize it as a field of public action. The specific roles of the SSE in the economic, social and environmental ecosystem need

to be better known, understood and monitored. Demonstrating that the SSE can actually have positive impacts requires to first being able to measure its size and evolution. Statistics will contribute to ameliorate the design of public policies promoting the SSE and help follow their implementation and evaluation for governments, SSE actors and the society as a whole.

The [ILC Resolution on Decent Work and the Social and Solidarity Economy](#) provides a definition that has reached a consensus at the 110th ILC. This encompassing definition can serve as a basis for harmonizing and comparing statistics on the SSE across countries. The ILO actions following up after the ILC resolution on decent work and the social and solidarity economy include working towards the development of international guidelines concerning statistics of the SSE:



The Office will support Members in further developing a methodological framework to measure the SSE's economic and social contribution, and in collecting and compiling comparable, timely, reliable, and harmonized data on the SSE. It will work towards the development of international guidelines concerning statistics of the SSE. It will also assist Members to improve statistics on the SSE, such as through satellite accounts and collaboration between national statistical institutes and SSE institutional representatives, to inform the formulation and implementation of policies. The Office will schedule presentations and discussions on statistics of cooperatives and statistics of the SSE at the 21st and 22nd ICLSeS in 2023 and 2028, respectively.

► ILO, 2022e: 5

6.2 Proposed actions starting with the 21st to the 23rd ICLSeS

Steps and actions need to be taken to advance the ILO work on statistics of the SSE. After the 21st ICLS in 2023, constituents and the Office should take actions in view of preparing for the 22nd and 23rd ICLSeS.

6.2.1 Room document for the 21st ICLS in 2023

In the continuation with its work around the statistics of cooperatives, the ILO prepares a room document (this very document) for the 21st ICLS: Measuring the social and solidarity economy (SSE): A proposed roadmap for developing guidelines concerning statistics of the SSE.

Provided participants to the 21st ICLS support and manifest interest in contributing to the ongoing work in collaboration with the Office, their comments about the outstanding issues and recommendations outlined in this document will contribute to the Office's work plan towards improving the promotion and harmonization of statistics concerning the SSE across the world.

6.2.2 Research

The Office will need to carry out a thorough review of international and national methodologies and practices in producing statistics concerning the SSE, in order to identify the gaps and circumscribe the needs for a new instrument such as guidelines concerning the statistics of the SSE. The objective is to demonstrate how this instrument will contribute to measuring the SSE, and how it will impact on the promotion of decent work and the SSE.

This work involves undertaking:

- A desk review and analysis of existing national statistics exercises.
- An examination of existing statistical frameworks relevant for SSE: UNSD, 2018; CIRIEC, 2006; ILO, 2018 (and progress update presented at the 21st ICLS in 2023) with regards to the ILC definition of the SSE.
- A desk review and analysis of general statistical standards intersecting the SSE entities and units of analysis: SNA (new version); volunteerism (ILO, 2011); informality (namely the new standards for measuring the informal economy that discussed at the 21st ICLS in 2023).
- A desk review and analysis of indicators and methods used to measure the contribution of the SSE.

This research work should namely:

- Examine and assess the definitions, instruments and sources to measure the SSE which are publicly available in the various regions of the world.
- Assess the global relevance of the ILC definition in comparison with the existing various definitions and different country practices and realities (see Annex 1), particularly regarding informality.
- Help establish the distinction and overlap between the institutional and statistical definitions of the SSE in the national and international instruments, and those of the cooperative, the mutual society and of the non-profit institution as defined in the 2008 SNA (and eventual revised version).
- Examine the indicators for measuring the economic contribution of entities such as cooperatives and others that distribute surpluses to their members. This work could be done through the same research initiative for the SSE and for the cooperatives.
- Research the appropriate indicators for measuring other relevant contributions of the SSE, namely to decent work and sustainable development, and other relevant indicators in reference to the ILC resolution on decent work and the SSE.

Among the statistics needed, are the number and types of entities, the number of memberships and of beneficiaries, the number of workers engaged, the value of production, expenditure, accumulated assets, and value added. The measurement of the economic contribution of the SSE faces the same issue that it does concerning the contribution of cooperatives (see: Rousselière *et al.*, 2021) and poses others, such as informality. Research will be needed to clarify how to measure the SSE's contribution and impacts.

Considering national circumstances, the guiding principles included in the [ILC Resolution on Decent Work and Social and Solidarity Economy](#) (section III para. 6) should be considered so to promote measuring the SSE's contribution to:

- decent work, inclusive and sustainable economies, social justice, sustainable development and improving standards of living for all
- decent work opportunities that meet the needs of disadvantaged groups and persons in vulnerable situations, particularly women, including in rural areas
- the value of care and unpaid work
- the transition from the informal to the formal economy
- the respect for traditional knowledge and cultures, including among indigenous and tribal peoples; and
- the potential of the SSE to withstand crises and preserve jobs, notably in some cases of enterprise restructuring through transition to worker ownership.

The work will need to:

- Pay attention to the fact that the SNA is presently being revised by the UN Statistics Department, and that it may have an incidence on the statistical definition of the SSE.

- Pay attention to the definition of the ‘social enterprise’, a relatively new but quickly evolving concept.
- Notice that some of the concepts and methods relevant for cooperatives will be relevant for other SSE entities²⁶.
- Explore additional concepts and measurement approaches to cover other types of entities and for measuring informal and unregistered organizations, to the extent they cross those of the SSE.
- Recognize that informal entities may exist in any country²⁷.

This work should include the consultation of users and producers of statistics, representatives of workers and employers’ organizations, as well as researchers or research institutes involved in the work on the SSE at national and international levels:

- Representants of NSOs and any other authorities producing statistics on the SSE at national levels, in countries that have in recent years periodically produced statistics concerning the SSE, such as France, Portugal and Spain.
- Attention should be given to European countries whose work was sponsored in 2018 by the European agency Eurostat to produce SSE satellite accounts referring to the UNSD 2018 manual: France, Luxembourg, Poland, Romania, and Slovenia.
- Attention should also be given to Latin American countries calling for a “tropicalization” of statistics methodologies regarding the SSE.
- Representants and members of international organizations involved in promoting the development of the SSE or its components.

6.2.3 Constitution of an expert working group on statistics of the SSE

As a follow up of the preparatory work by the Office, an Expert working group on statistics of the SSE could be created, composed namely of ILO constituents and observers, national authorities’ responsible for the compilation and production of official statistics on the SSE, particularly national statistics offices and institutes, national statistics experts, researchers and experts in the field of SSE, and other relevant stakeholder identified by the Office, such as SNA (new version) and informality experts (following the work of the 21st ICLS on the matter), as well as members of the ILO Cooperative statistics Global and National advisory committees who recently conducted studies about implementing the Guidelines concerning statistics of cooperatives in five countries: Costa-Rica, Italy, Republic of Korea, Tanzania, and Türkiye.

The mandate of this working group is to support with its expertise the development of a roadmap towards the elaboration of a statistical definition for SSE and of recommendations regarding the data collection method, in guidelines concerning statistics of the SSE.

A schedule of periodical meetings of this working group should be established in order to support the writing of a report in time for the 22nd ICLS.

6.2.4 Room document for the 22nd ICLS

A draft room document for an issue report should be produced proposing a roadmap towards new Guidelines for statistics concerning the Social and solidarity economy.

This draft report should be examined, commented and validated by a statistics of the SSE expert working group prior to the 22nd ICLS.

²⁶ For example, the separate identification in commercial and statistical business registers.

²⁷ Data sources, methods and frequency on informal entities may, of course, be different.

The room document should then be presented at the 22nd ICLS, proposing a roadmap towards developing international guidelines concerning statistics of the SSE. This room document should establish the steps to be taken by the Office in order to develop these guidelines and propose them for adoption at the 23rd ICLS.

6.2.5 Proposed Guidelines concerning statistics of the SSE at the 23rd ICLS

Following the steps proposed in the roadmap, Guidelines concerning statistics of the SSE should be proposed for adoption at the 23rd ICLS. Should these guidelines be approved by the ICLS, their proposal should then be taken for adoption by the ILO Governing body.

6.2.6 Towards a technical manual for data collection

Following work will need to be planned by the Office, leading towards the development of a technical manual and practical methods for data collection.

6.2.6 Ongoing strategic watch and dialogue

As the SSE is an evolving reality, new forms of organizations adopting SSE principles and values might emerge. To take into account such developments, the necessity of an adaptation of the framework should be examined in regular intervals.

Discussions on statistics of the SSE should be established between international organizations and entities responsible for developing statistical standards, to facilitate a constant international dialogue and help coordinate actions with regards to the matter.

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► Annex 1. Comparison of the definitions of the social and solidarity economy

► Table 1. Comparison of the definitions on the social and solidarity economy

Institution	Definition	Comparison
ILO (2022)	<p>Social and solidarity economy (proposed definition for general discussion at ILC):</p> <p>The social and solidarity economy (SSE) encompasses institutional units with a social or public purpose, engaged in economic activities based on voluntary cooperation, democratic and participatory governance, autonomy and independence, the rules of which prohibit or limit the distribution of profit.</p> <p>SSE units may include cooperatives, associations, mutual societies, foundations, social enterprises, self-help groups and other units operating in accordance with the values and principles of the SSE in the formal and the informal economies.</p> <p>Source: Decent work and the social and solidarity economy</p>	<p>Definition is based on an analysis of 23 national and local SSE legal texts – scanning values, principles and definitions in these texts (see legal compendium)</p>
AU (2022)	<p>Social and solidarity economy:</p> <p>SSE legislation and decrees adopted in several countries converge towards a common understanding on the basis of two building blocks, which we have also adopted in this document:</p> <p>The SSE refers to all economic activities by institutional units operating on the basis of five general principles:</p> <ul style="list-style-type: none"> • Social, cultural or environmental purpose • Limited or prohibited distribution of surplus • Democratic governance • Voluntary membership • Autonomy and independence <p>The SSE encompasses diverse organisational forms. Depending on national circumstances, SSE units may include cooperatives, associations, mutual societies, foundations, social enterprises, community-based organisations, self-help groups and other units operating in accordance with SSE values and principles, including those entities that are unregistered and in the informal economy.</p> <p>Source: The Social and Solidarity Economy (SSE) in the African Union Ten-year SSE Strategy and Implementation Plan (2023-2033) (unpublished)</p>	<p>Same as the ILC proposed definition except the wording of the principles are slightly changed:</p> <p>The four principles in the ILC definition are:</p> <ul style="list-style-type: none"> - Voluntary cooperation and mutual aid, - Democratic and/or participatory governance, - Autonomy and independence, and - Primacy of people and social purpose over capital in the distribution and use of surpluses and/or profits as well as assets

<p>EESC (2012)</p>	<p>Social economy:</p> <p>“The set of private, formally-organised enterprises, with autonomy of decision and freedom of membership, created to meet their members’ needs through the market by producing goods and providing services, insurance, and finance, where decision-making and any distribution of profits or surpluses among the members are not directly linked to the capital or fees contributed by each member, each of whom has one vote, or at all events are decided through democratic, participatory processes. The SE also includes private, formally-organised entities with autonomy of decision and freedom of membership that produce non-market services for households and whose surpluses, if any, cannot be appropriated by the economic agents that create, control or finance them.”</p> <p>Source: Recent Evolutions of the Social Economy in the European Union</p>	<p><i>Similarities:</i></p> <ul style="list-style-type: none"> - Emphasis on democratic and participatory governance, autonomy - Inclusion of “formal” <p><i>Differences:</i></p> <p>Private, formally-organised enterprises vs. opinions differ on whether the SSE is part of the private sector or a subset that is distinct from the public or private sectors (ILO, 2022f)</p> <p>SSE units also include those operating in the informal economies (ILO, 2022f)</p> <p>Enterprises vs. institutional units (ILO, 2022f)</p>
<p>EC (2021)</p>	<p>Social economy:</p> <p>In the context of this action plan and related EU initiatives, the social economy covers entities sharing the following main common principles and features: the primacy of people as well as social and/or environmental purpose over profit, the reinvestment of most of the profits and surpluses to carry out activities in the interest of members/users (“collective interest”) or society at large (“general interest”) and democratic and/ or participatory governance.</p> <p>Traditionally, the term social economy refers to four main types of entities providing goods and services to their members or society at large: cooperatives, mutual benefit societies, associations (including charities), and foundations. They are private entities, independent of public authorities and with specific legal forms.</p> <p>Social enterprises are now generally understood as part of the social economy. Social enterprises operate by providing goods and services for the market in an entrepreneurial and often innovative fashion, having social and/or environmental objectives as the reason for their commercial activity. Profits are mainly reinvested with a view to achieving their societal objective. Their method of organisation and ownership also follow democratic or participatory principles or focus on social progress. Social enterprises adopt a variety of legal forms depending on the national context. Terms such as “social economy enterprises”, “social and solidarity enterprises” and “third sector” are also used by some stakeholders, countries and international organisations to refer to social economy entities. Work integration social enterprises are a common type of social enterprise across Europe. They specialise in providing work opportunities for disadvantaged people</p> <p>Source: EU social economy action plan</p>	<p><i>Similarities:</i></p> <ul style="list-style-type: none"> - Democratic and/or participatory governance - Reinvesting most of the profits back into the organizations (prohibiting or limiting distribution of profit) - Social or public purpose <p><i>Differences:</i></p> <ul style="list-style-type: none"> - Self-help groups as organizational forms (ILO, 2022f); - Units operating in the informal economy

<p>GSEF (2013)</p>	<p>Social economy:</p> <p>A social economy aims to simultaneously achieve efficiency, equality and sustainability, based on trust and cooperation. Cooperatives, community-based enterprises, social enterprises (not for shareholders' profit enterprise), credit associations, microfinance agencies, and non-profit organizations are what constitute a social economy.</p> <p>A social economy is essential for socially alienated people to create jobs and restore their dignity. It has made achievements especially in the social service sector, which provides relational goods such as education, childcare, healthcare, and care services. And social economy is critical in fostering sustainable territorial development and for food security. A social economy responds to unmet needs through cooperation among members of society. In this respect, it is the most important basis for social innovation.</p> <p>A social economy is the cornerstone of participatory democracy at the grassroots and the social and economic regeneration of local neighbourhoods. The system of democratic decision-making and participation, which is inherent to the social economy, is indispensable for overcoming the current crisis.</p> <p>Source: The Global Social Economy Forum Seoul Declaration</p>	<p><i>Similarities:</i></p> <ul style="list-style-type: none"> - Democratic decision-making and participation - Cooperation - Cooperatives, associations, social enterprises <p><i>Differences:</i></p> <ul style="list-style-type: none"> - Efficiency, equality, sustainability - Community-based enterprises, credit associations, microfinance agencies, and non-profit organizations - Sustainable territorial development, food security - Basis for social innovation
<p>ICSSE (2021)</p>	<p>Social and solidarity economy:</p> <p>The Social and Solidarity Economy is a mode of development engaged in all sectors of activity that places the person before maximizing profits while aiming for profitability to serve social missions.</p> <p>SSE organizations and enterprises (SSEOs) produce, sell and/or exchange goods and services that contribute to improving the well-being of its members and/or the community, and to the creation of sustainable and quality jobs by contributing to social inclusion and equity.</p> <p>Source: International Coalition of the Social and Solidarity Economy Charter</p>	<p><i>Similarities:</i></p> <ul style="list-style-type: none"> - Social missions - Social or public purpose <p><i>Differences:</i></p> <ul style="list-style-type: none"> - All sectors of activity - Aiming for profitability to serve social missions vs. prohibit or limit the distribution of profit (ILO, 2022f) - SSE organizations and enterprises vs. institutional units (ILO, 2022f) - Introduces the aim such as creation of sustainable and quality jobs, contribution to social inclusion and equity

<p>ILO Regional Conference on Social Economy, Johannesburg (2009)</p>	<p>Social economy:</p> <p>The social economy is a concept designating enterprises and organizations, in particular cooperatives, mutual benefit societies, associations, foundations and social enterprises, which have the specific feature of producing goods, services and knowledge while pursuing both economic and social aims and fostering solidarity”</p> <p>Source: Plan of Action for the Promotion of Social Economy Enterprises and Organizations in Africa</p>	<p><i>Similarities:</i></p> <ul style="list-style-type: none"> - Cooperatives, mutual benefit societies, associations, foundations, social enterprises <p><i>Differences:</i></p> <ul style="list-style-type: none"> - Enterprises and organizations vs. institutional units or entities (ILO, 2022f) - Produces goods, services and knowledge - Self-help groups (ILO, 2022f) - Fostering solidarity
<p>OECD (2018)</p>	<p>Social economy:</p> <p>Social economy organisations traditionally refer to the set of associations, cooperatives, mutual organisations, and foundations whose activity is driven by values of solidarity, the primacy of people over capital, and democratic and participative governance.</p> <p>Sources: OECD (2018), <i>Job Creation and Local Economic Development 2018: Preparing for the Future of Work</i>, OECD Publishing, Paris, https://dx.doi.org/10.1787/9789264305342-en. OECD is working on an upcoming recommendation on social economy and social innovation, which will include a definition of SE (unpublished)</p>	<p><i>Similarities:</i></p> <p><i>Values/principles</i></p> <ul style="list-style-type: none"> - Democratic and participatory governance - Social or public purpose (primacy of people over capital) - Solidarity - Associations, cooperatives, mutual organisations, foundations <p><i>Differences:</i></p> <ul style="list-style-type: none"> - Focus on values; - Organizational forms: social enterprises, self-help groups (ILO, 2022f)
<p>RIPESS (2015)</p>	<p>Social and solidarity economy:</p> <p>The Social Solidarity Economy is an alternative to capitalism and other authoritarian, state- dominated economic systems. In SSE ordinary people play an active role in shaping all of the dimensions of human life: economic, social, cultural, political, and environmental. SSE exists in all sectors of the economy production, finance, distribution, exchange, consumption, and governance. It also aims to transform the social and economic system that includes public, private and third sectors. SSE is not only about the poor, but strives to overcome inequalities, which includes all classes of society. SSE has the ability to take the best practices that exist in our present system (such as efficiency, use of technology and knowledge) and transform them to serve the welfare of the community based on different values and goals.</p> <p>(...) SSE seeks systemic transformation that goes beyond superficial change in which the root oppressive structures and fundamental issues remain intact.</p> <p>Source: Global Vision for a Social Solidarity Economy and Differences in Concepts, Definitions and Frameworks</p>	<p><i>Similarities:</i></p> <ul style="list-style-type: none"> - Values <p><i>Differences:</i></p> <ul style="list-style-type: none"> - Alternative to capitalism and other authoritarian, state-dominated economic systems - Economic, social, cultural, political, and environmental - Transform the social and economic system that includes public, private and third sectors - Overcome inequalities - Different values and goals - Systemic transformation that goes beyond superficial change

<p>Social Economy Europe (2015)</p>	<p>Social economy:</p> <p>Social economy enterprises and organisations are economic and social actors active in all the economic sectors. They are characterized principally by their aims and by their distinctive model. Currently, Social Economy represents a different type of entrepreneurship, a different type of organisation.</p> <p>Social Economy is formed of: cooperatives, mutual societies, foundations, associations, paritarian institutions, as well as newer forms like social enterprises.</p> <p>The social economy is distinguished from capital-based companies by shared principles and common characteristics, in particular:</p> <ul style="list-style-type: none"> • Primacy of people and of the social objective over capital • Democratic control by the membership • Voluntary and open membership • The combination of the interest of members/user and/ society (general interest) • The defense and application of the principles of solidarity and responsibility • Autonomous management and independence from public authorities • Reinvestment of the essential surplus to carry out sustainable development objectives, services of interest to members or of general interest <p>Source: Social Economy Charter</p>	<p><i>Similarities:</i></p> <ul style="list-style-type: none"> - Cooperatives, mutual societies, foundations, associations, social enterprises - Principles - Social objective - Democratic - Voluntary - Autonomous management and independence from public authorities <p><i>Differences:</i></p> <ul style="list-style-type: none"> - Social economy enterprises and organisations vs. institutional units (ILO, 2022f) - Paritarian institutions - Aims and by their distinctive model - Different type of entrepreneurship, organization - Common characteristic - Principles of solidarity and responsibility
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<p>UNTFSSSE (2014, 2022)</p>	<p>There are not official definitions of the UNTFSSSE. Two operational definitions have been proposed in the Position Papers as follows:</p> <p>Social and solidarity economy:</p> <p>Social and Solidarity Economy (SSE) encompasses organizations and enterprises that:</p> <ol style="list-style-type: none"> 1) have explicit economic and social (and often environmental) objectives; 2) involve varying degrees and forms of cooperative, associative and solidarity relations between workers, producers and consumers; 3) practice workplace democracy and self-management. <p>SSE includes traditional forms of cooperatives and mutual associations, as well as women’s self-help groups, community forestry groups, social provisioning organizations or ‘proximity services’, fair trade organizations, associations of informal sector workers, social enterprises, and community currency and alternative finance schemes.</p> <p>Source: UNTFSSSE Position paper: Social and Solidarity Economy and the Sustainable Development Goals</p> <p>Social and solidarity economy:</p> <p>SSE is a distinct form of economy. It comprises associations, cooperatives, mutual societies, foundations, social enterprises, self-help groups and social movements and networks, operating in both the formal and informal economy. SSE organizations and enterprises (SSEOs) prioritize a combination of social, environmental, democratic and emancipatory objectives. They are guided by principles and practices that emphasize the primacy of people and work over capital, a profit distribution constraint, participatory governance, mutual aid, voluntary cooperation, collective action and local development as key mechanisms for empowerment and well-being.</p> <p>Source: UNTFSSSE Position Paper Advancing the 2030 Agenda through the Social and Solidarity Economy</p>	<p><i>Similarities:</i></p> <ul style="list-style-type: none"> - Economic and social (and often environmental) objectives - Cooperatives, mutual associations, self-help groups, informal workers, social enterprises <p><i>Differences:</i></p> <ul style="list-style-type: none"> - SSE organizations and enterprises vs. institutional units or entities (ILO, 2022f) - Community forestry groups, social provisioning organizations or ‘proximity services,’ fair trade organizations, community currency and alternative finance schemes - Cooperative, associative and solidarity relations between workers, producers and consumers - Workplace democracy and self-management - Emphasis on the “distinct form of economy” - Social movements and networks
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<p>Secretary general resolutions and reports (2018, 2020)</p>	<p>Social and Solidarity Economy refers to the production and sale of goods and services guided by the principles and practices of cooperation, solidarity, ethics, democratic self-management, reciprocity and democracy in economic activities</p> <p>Based on para 33 of the UN Secretary General's Report A/73/258</p> <p>Another alternative model of growth, aimed at finding a new balance between economic efficiency and social and environmental resilience, is the social and solidarity economy. The social and solidarity economy refers to enterprises and organizations, in particular cooperatives, mutual benefit societies, associations, foundations and social enterprises, that pursue economic and social solidarity through the production of goods, services and knowledge. By empowering individuals through greater control over decision-making processes and resources, the social and solidarity economy fosters economic dynamism, social and environmental protection and sociopolitical empowerment.</p> <p>Based on para 24 of the UN Secretary General's Report E/CN.5/2021/3</p>	<p><i>Similarities:</i></p> <ul style="list-style-type: none"> - Social and economic objective - Organizational forms included: cooperatives, mutual benefit societies, associations, foundations and social enterprises <p><i>Differences:</i></p> <ul style="list-style-type: none"> - Enterprises and organizations vs. institutional units or entities (ILO, 2022f) - Alternative model of growth; - Emphasis on resilience; - Emphasis on the empowering function - No mention of the informal economy and self-help groups - Not so much emphasis on principle-driven approach
<p>Source: ILO 2022a. <i>Comparison of the definitions of the social and solidarity economy</i>. Unpublished mimeo. 2022.</p>		

Contact details

International Labour Organization
Route des Morillons 4
CH-1211 Geneva 22
Switzerland

T: +41 22 799 8631
E: statistics@ilo.org