



# BELGIUM

OECD Global Action on Promoting Social and Solidarity Economy Ecosystems

In Belgium, regional jurisdictions play an important role in social economy policy. **17 066 social economy entities** employ **583 209 people**, with **women representing 73.8% of social economy employment** in 2020.

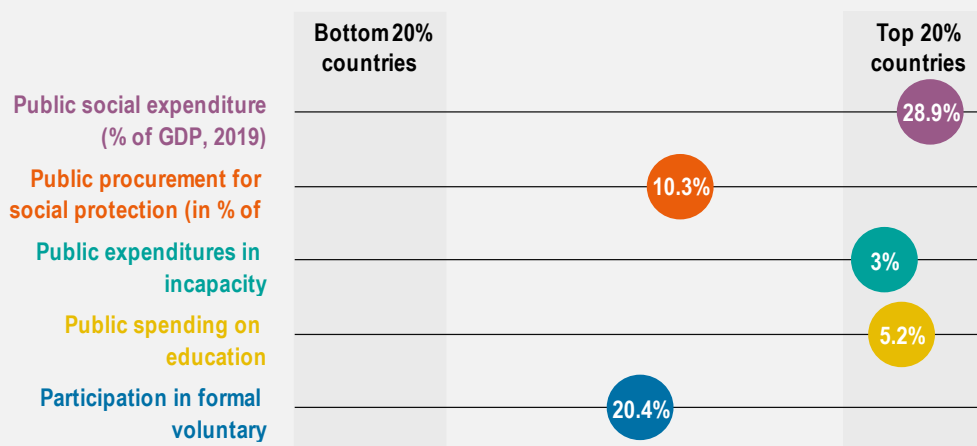
## SOCIO-ECONOMIC INDICATORS

Belgium is a federal country and a member of the European Union. It is a high-income country with a very high human development level.

	GDP per capita	Labour force participation rate	Youth not in employment, education or training (NEET)	Poverty rate	Gini coefficient	Rural population	Stakeholder engagement for developing regulations
<b>Belgium</b>	USD 64 896	70.5%	11.3%	7.3%	0.248 / 1	8.4%	2 / 4
<b>OECD</b>	USD 53 937	73.2%	14.8%	11.0%	0.313 / 1	23.1%	2.1 / 4

Note: Data from Belgium refer to 2022, except for NEET (2021), poverty rate (2020), Gini coefficient (2020) and stakeholder engagement (2017). OECD data refer to 2022, except for poverty rate (2018), Gini coefficient (2020) and stakeholder engagement (2017). GDP per capita for Belgium is a provisional value, for OECD is an estimated value. See sources at the end of the document.

### Country position in selected social indicators



Note: For each indicator, the position of the bubble on the line represents the country's ranking compared to OECD and EU countries. Higher rankings are on the right. The panel of countries for the international ranking can vary from an indicator to another due to data availability. See sources at the end of the document.

## SOCIAL ECONOMY ECOSYSTEM

### Definition of the social economy in Belgium

No official definition of the social economy is available at the national level.

At the **federal level**, cooperative societies may be recognised as “social enterprises” if they comply with criteria related to their social purpose, management principles and governance (see Code on Companies and Associations, Article 8:5 – available in [Dutch](#) and [French](#)).

In the **Brussels-Capital Region**, the term “social economy” is explained in the Regional Strategy for the Economic Transition *Shifting Economy* (see text in [Dutch](#) and [French](#)) and an official definition of the social enterprise is available (see 2018 Ordonnance on the recognition and support to social enterprises, Article 2 – available in [Dutch](#) and [French](#)).

A definition of the social economy is available in the **Flemish Region** (see [2012 Decree on the support of entrepreneurship in the field of the social economy and the promotion of corporate social responsibility](#), Article 4).

An official definition of the social economy is available in the **Walloon Region** (see [2008 Decree on the Social Economy](#), Article 1).

## Institutional frameworks



### Institutions

Social economy competence largely falls under **regional jurisdictions**. At federal level, Federal Public Service (FPS) Economy, SMEs, Middle Classes, and Energy promotes social economy development. In addition, the National Council for Cooperation, Social Entrepreneurship and Agricultural Enterprise (CNC-NRC) promotes the principles and provides insights on the cooperative sector and the social economy. In Wallonia, social economy competence falls under the Ministries of Economy, Employment and Research's Social Economy Department. In Flanders, it is overseen by departments "Work and Social Economy" and "Economy, Science and Innovation". In Brussels-Capital, it is under the Ministry of Employment and Vocational Training, Digital Transition and Local Authorities as well as State Secretariat for Economic Transition and Scientific Research. Within the German-speaking Community, the Directorate of Employment's Unit "Employment Programmes and Social Economy" of the Ministry of the German-speaking Community is responsible for the social economy.



### Legal and policy instruments

**At the federal level**, the Code on Companies and Associations (2019) provides the opportunity for cooperatives to be recognised as social enterprises (Article 8:5). **At the subnational level**, the Walloon Region has a decree on the social economy (2008). The Flemish Region has a decree on the support of entrepreneurship in the social economy and the promotion of CSR (2012). Brussels-Capital Region has an ordinance on the accreditation and support of social enterprises (2018). Regional strategies also support the social economy development, such as Alternat'ES Wallonia and Shifting Economy (in Brussels).



### Stakeholder engagement

**Councils or committees at the regional level** are established to facilitate consultations with social economy entities, social partners and technical experts on social economy policies, such as the Consultative Council for Social Entrepreneurship (Brussels-Region), the social economy committee within the Social and Economic Council of Flanders (SERV) and the Walloon Council for Social Economy. **ConcertES** is the concertation platform representing social economy entities in the Walloon and Brussels-Capital regions.

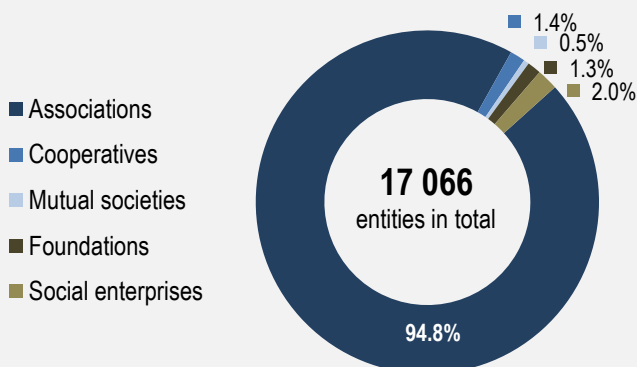
## Main figures

In Belgium, **17 066 social economy entities** employ **583 209 people**. More than half of social economy entities (**65.4%**) are **small-sized**, employing less than 10 workers. Human health services accounted for the highest share of social economy employment **with 69%**. **Women** represented **73.8% of social economy employment** in 2020.

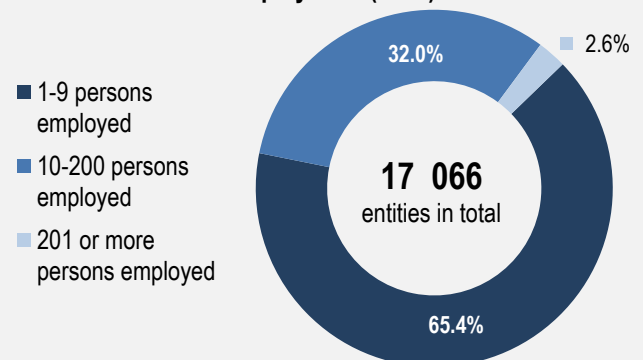
### SCOPE

The scope includes associations, foundations, cooperatives recognised by the National Council for Cooperation, Social Entrepreneurship and Agricultural Enterprise, cooperatives recognised as "companies with a social purpose", mutual societies and specific entities that can be associated to social enterprises. Data provided result from a joint work of the Federal Public Service Economy and ConcertES based on several databases (see sources at the end).

Number of social economy entities (2020)

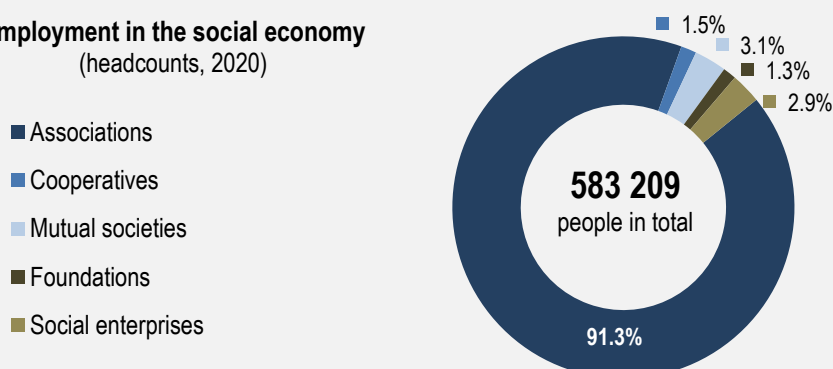


Number of social economy entities by size of employment (2020)



Note: Social enterprises include (1) cooperative societies with a social enterprise recognition ("sociétés coopératives agréées comme entreprises sociales" or "coöperatieve vennootschappen erkend als sociale ondernemingen"); (2) entities recognised as "companies with a social purpose" ("sociétés à finalité sociale" or "vennootschappen met sociaal oogmerk"); and (3) entities from the Brussels-Capital Region recognised as "social and democratic enterprises".

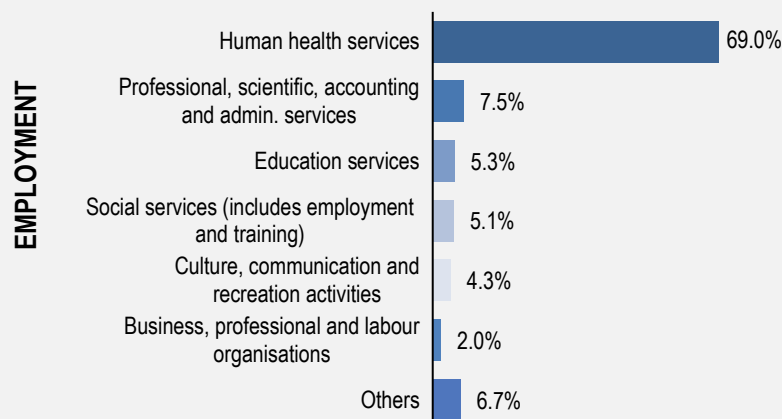
Employment in the social economy (headcounts, 2020)



### SSE ENTITIES

### EMPLOYMENT

## Employment in the social economy by sectors of activity (2020)



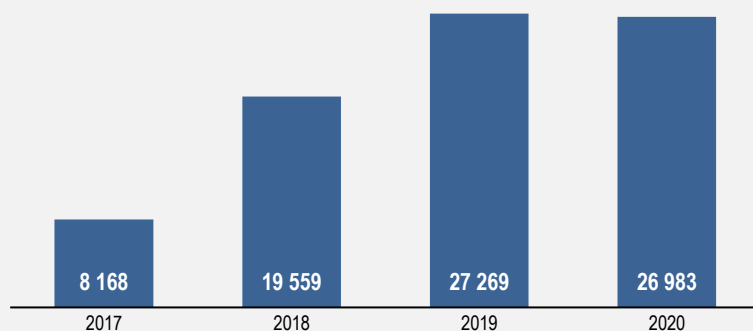
Note: Others in sectoral employment include civic, advocacy, political and international activities; trade activities; environmental protection and animal welfare activities; religious congregations and associations; real estate activities; manufacturing; community and economic development, and housing activities; agriculture, forestry and fishing activities; transportation and storage activities; and activities not elsewhere classified.

Note: Data on regional employment in the SSE are retrieved from NBB – BCE (Banque Carrefour des Entreprises) – ONSS. See sources at the end.

## Employment in the social economy by region (2020)

Brussels-Capital Region	92 875
Flemish Region	335 914
Walloon Region	154 420

## Jobs creation in the social economy



## Gender equity



Women represented **73.8%** of social economy employment while their share in total economy was 49.8% in 2020.

## Legal frameworks

Legal frameworks to support the development of the social and solidarity economy (SSE) can be adopted at the national and subnational levels. They can regulate the SSE as a whole, or specific legal entities (such as associations, cooperatives, mutuals, foundations and social enterprises).

### For the SSE

- Walloon Region: Decree on the social economy (2008) - [Link](#)

### For specific SSE entities at national level

- Law on Mutual Societies and National Unions of Mutual Societies (1990) - [Link](#)
- Code on Companies and Associations (2019), including Article 8:5 on the recognition as “social enterprises” for cooperatives – [Link](#)
- Brussels-Capital Region: Ordinance on the accreditation and support of social enterprises (2018) - [Link](#)
- Flemish Region: Decree on the support of entrepreneurship in the social economy and the promotion of CSR (2012) - [Link](#)

Note: The list above is not exhaustive of all existing legal frameworks around SSE in Belgium.

## Fiscal treatment

Different fiscal treatment can be established for the social and solidarity economy as a whole, or for specific SSE entities, at the national and subnational level.

### Fiscal treatment of SSE entities

- Under certain conditions, Work Integration Social Enterprises (WISEs) can benefit from tax reductions when part of their profits

### Fiscal treatment for contributors to the SSE

- Individual donors benefit from personal income tax reduction for donations above EUR 40 to non-profit

- are put into reserves. Some WISEs also benefit from a reduced value added tax (VAT) rate when selling recycled or re-used goods.
- Social security tax breaks are provided in the healthcare and social service sectors.
- Public benefit organisations may benefit from tax exemptions and tax reductions under certain conditions linked to the amount of for-profit activities.

- organisations that are eligible or approved by the Minister of Finance (with a maximum total value of donations that cannot exceed 10% of taxable income).
- Corporate donors benefit from corporate income tax deduction for donations above EUR 40 and up to 5 % of the taxable income to non-profit organisations that are eligible or approved by the Minister of Finance.

Note: The list above is not exhaustive. Information is retrieved from OECD desk research and "Relevant taxation frameworks for Social Economy Entities" published in 2023 by the European Commission.

## Social impact measurement initiatives

Driven by a mission of social purpose, SSE entities are increasingly requested to demonstrate the positive value that they generate through their activities. Social impact measurement enables them to assess their positive contribution to society. A diverse range of possible initiatives are available to governments and practitioners to foster a social impact measurement culture.



### Guidance-based initiatives

- [Social Innovation Factory Impact Wizard \(Sociale Innovatie Fabriek\)](#) (2016)  $\Delta$  Social Innovation Factory with support from the Agency Flanders Innovation and Entrepreneurship



### Capacity support initiatives

- [Développons et évaluons Notre Impact Social \(DENIS\) Project](#) (2020-2022)  $\Delta$  Walloon project led by ConcertES

Note: Guidance-based initiatives deliver guidance on social impact measurement approaches, which are tailored to the specific needs of the social and solidarity economy. Capacity support initiatives offer dedicated funding or training from specialised intermediaries and mobilise networks of expertise and other resources.

## FURTHER READING ON THE SSE IN BELGIUM

[Académie des Entrepreneurs Sociaux: Baromètre des Entreprises Sociales en Belgique](#) | [European Commission: Social Enterprises and their Ecosystems in Europe Belgium Country Report](#) | [EU Social Economy Gateway Belgium](#) | Federal Public Service Economy: Social economy and social entrepreneurship (available [in Dutch](#) and [in French](#)) | [ICSEM : Social Enterprise in Belgium: a Diversity of Roots, Models and Fields](#) | [Alternativ'ES Wallonia Strategy on the social economy](#) | [Social Economy Portal and Directory](#) | [État des lieux de l'économie sociale 2021](#)

## DATA SOURCES

- Socio-economic data refer to 2022 unless stated otherwise, and relate to data downloaded as of 17 July 2023. Datasets used: GDP per capita, current PPP: OECD national accounts statistics, <https://doi.org/10.1787/na-data-en>; Labour force participation rate (15-64 year old): OECD Employment and Labour Market Statistics, <https://doi.org/10.1787/data-00310-en>; NEET (15-29 year olds, all levels of education): OECD Education at a Glance 2022, <https://doi.org/10.1787/19991487>; Poverty rate (after taxes and transfers, poverty line 50%): OECD Social and Welfare Statistics (database), <https://doi.org/10.1787/data-00654-en>; Gini coefficient (disposable income, post taxes and transfers): OECD Income Distribution Database, <https://www.oecd.org/social/income-distribution-database.htm>; Rural population (OECD): OECD, CFE Regions and Cities databases, <http://oe.cd/geostats>; Stakeholder engagement for developing regulations: OECD Better Life Index, <https://www.oecdbetterlifeindex.org/#/111111111111>; Public social expenditures: OECD Social Expenditure Database (SOEX), <http://dotstat.oecd.org/Index.aspx?QueryId=26920>; Share of public procurement for social protection (in % of total general government procurements): OECD (2022), "Government at a Glance - 2021 edition", <http://dotstat.oecd.org/Index.aspx?QueryId=107598>; Public spending on incapacity: OECD (2022); Public spending on incapacity (indicator), <https://doi.org/10.1787/f35b71ed-en> (Public spending on incapacity refers to spending due to sickness, disability and occupational injury); Spending on education (primary to tertiary level, in % of GDP): OECD Education Statistics (database), <https://doi.org/10.1787/c4e1b551-en>; Participation in formal voluntary activities (% of people): Eurostat table [ilc\_scp19], based on the 2015 EU-SILC ad-hoc module.
- SSE data were collected through OECD questionnaire circulated in May 2022. The Federal Public Service (SPF) Economy, SMEs, Middle Classes, and Energy and ConcertES provided the data based on National Bank of Belgium (NBB) - Banque Carrefour des Entreprises (BCE) – National Office of Social Security (ONSS).
- Further information on the methodology followed in the country fact sheets can be found [here](#).

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



**Centre for Entrepreneurship, SMEs, Regions and Cities**  
**Local Employment and Economic Development (LEED) Programme**  
**Social Economy and Innovation Unit**



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