



GREECE

OECD Global Action on Promoting Social and Solidarity Economy Ecosystems

The Ministry of Social Cohesion and Family has a **Directorate of Social and Solidarity Economy (SSE)**. Greece adopted the **Law on SSE** in 2016. As of July 2023, **2 357 SSE entities** were registered, providing **4 474 jobs**.

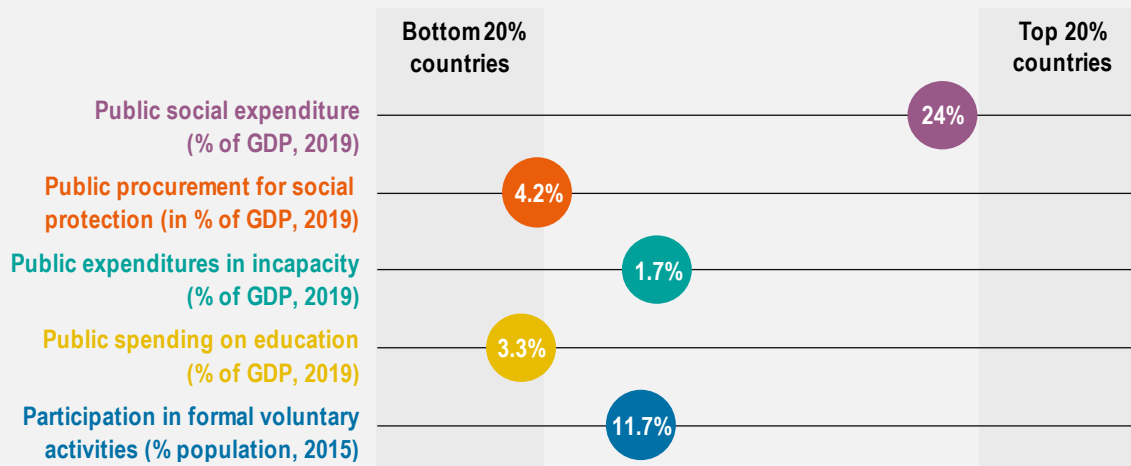
SOCIO-ECONOMIC INDICATORS

Greece is a unitary 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
Greece	USD 36 795	69.4%	21.4%	13.0%	0.320 / 1	30.2%	1.8 / 4
OECD	USD 53 937	73.2%	14.8%	11.0%	0.313 / 1	23.1%	2.1 / 4

Note: Data from Hungary 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 Greece 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 AND SOLIDARITY ECONOMY ECOSYSTEM

Definition of the social and solidarity economy in Greece

The **social and solidarity economy** is defined as the set of **economic activities** based on an alternative form of organisation of relations of production, distribution, consumption and reinvestment, based on the **principles of democracy, equality, solidarity, cooperation, as well as respect for people and the environment**.

Social and solidarity economy organisations include:

- **social cooperative enterprises**
- **social cooperatives of limited liability (Koi.S.P.E.)**
- **workers' cooperatives**

They also include any **other non-individual legal entity**, if it has acquired legal personality, such as agricultural cooperatives, urban (or civil) cooperatives, civil societies, **since the following cumulative conditions are met:**

- development of activities for the collective benefit
- information and participation of its members and democratic decision-making
- limits on surplus distribution
- highest net salary cannot exceed three times the lowest
- not established and managed directly or indirectly by public sector

Note: Translation into English provided by the authors. For the complete definition, please refer to the [Law on Social and Solidarity Economy](#), Articles 2.1, 3.1.

Institutional frameworks



Institutions

The **Directorate of Social and Solidarity Economy** under the Ministry of Social Cohesion and Family oversees SSE development in Greece.



Legal instruments

Greece adopted the **Law on Social and Solidarity Economy** in 2016. The country also has a **General Register of SSE organisations**. In 2023, the government proposed an “Action Plan for the Social Economy and Social Innovation” to reinforce the SSE ecosystem, which is under consultation with the Regional Unions, the National Confederation of SSE and key stakeholders, as of May 2023.



Stakeholder engagement

The **Networking Platform for SSE organisations** monitors the scope and activities of SSE entities. **Regional SSE Unions** have been established in most regions to represent the SSE interests locally and support its development in collaboration with public and private actors.

Main figures

As of July 2023, **2 357 entities** were registered at the National Register of SSE bodies, among which 1 870 are still active. Registered SSE entities provide **4 474 jobs** and **38.3%** of these entities are located in the Attica region.

SCOPE

The data on SSE entities in Greece have been compiled based on the official labour market database, specifically the ERGANI platform, run by the Ministry of Labour and Social Security, as of 20 July 2023. See sources at the end.

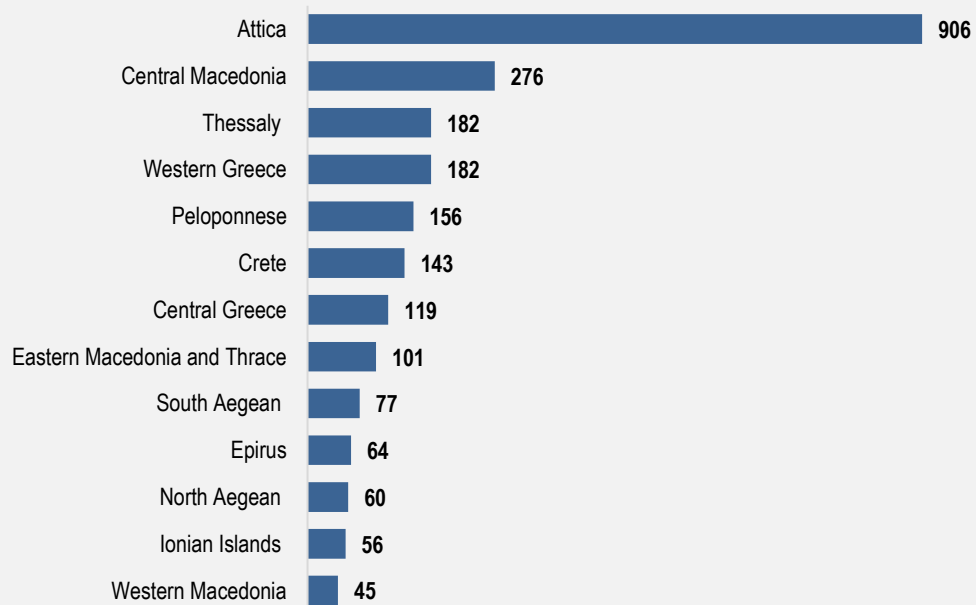
Zoom on the General Register of Social and Solidarity Economy Bodies

SSE ENTITIES



Note: The number of SSE entities has been retrieved from the official labour market database, specifically the ERGANI platform as of 20 July 2023. The number of members was retrieved from the National General Register of SSE Bodies as of 21 March 2023. See sources at the end.

Number of Registered SSE Entities by Region (2023)



Note: The data above have been retrieved from the ERGANI platform, the official labour market database in Greece as of 20 July 2023. See sources at the end.

Legal frameworks

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

For the SSE	<ul style="list-style-type: none"> • Law on Social and Solidarity Economy (4430/2016) – link
For specific SSE entities at national level	<ul style="list-style-type: none"> • Law 1667/1986 - Civil Cooperatives – link • Law 602/1915 - Agricultural Cooperatives - link • Law 921/1979 - Women's Agrotourism Cooperatives • Law on the Development and Modernisation of Mental Health Services (2716/1999) – Limited Liability Social Cooperatives (KoiSPE) – link

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

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	Fiscal treatment for contributors to the SSE
<ul style="list-style-type: none"> • Entities with public benefit status may benefit from tax exemptions. If public-benefit organisations also carry out business activities, the tax rate for income from these activities is 29% like companies. • Social cooperative enterprises are exempt from paying business tax and from the taxation of profits distributed to their employees. 	<ul style="list-style-type: none"> • Individual donors may deduct up to 20% from their taxpayer's gross income for donations to public-benefit organisations. The value of donations is deductible only if over EUR 100. The deduction applies only if the total amount of donations exceeds 5% of the donor's total taxable income. • The deductibility of charitable contributions by corporate donors is examined on a case by-case basis.

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.

 Policy framework	 Guidance-based initiatives
<ul style="list-style-type: none"> • Law 4430/2016 on Social and Solidarity Economy and Development of its Institutions and Other Provisions (2016) △ Government of Greece • Common Assessment Framework for Social and Solidarity Economy Organisations (CAFsocial) (2021) △ Hellenic Agency for Local Development and Local Government (E.E.T.A.A.) 	<ul style="list-style-type: none"> • Social Impact Measurement Tool △ Directorate of Social & Solidarity Economy of the Ministry of Social Cohesion and Family and British Council • Methodology for Social Impact Measurement Tool for SSE organisations △ Ministry of Labour and Social Affairs • Action A.1.5 concerning the Creation and Operation of a Central Mechanism that supports the development and promotion of Social Cooperative Enterprises (KOINSEP), Guide to Social Reporting and Social Accounting for KOINSEP, Guide to Measuring Social Performance for KOINSEP (2015) △ National Center for Social Research
 Evidence-based initiatives	 Capacity support initiatives
<ul style="list-style-type: none"> • Annual public reporting by SSE organisations △ Ministry of Labour and Social Affairs 	<ul style="list-style-type: none"> • Support Centres for the Social and Solidarity Economy (2014-2020) △ Ministry of Labour and Social Affairs

Note: Policy frameworks create enabling conditions and set targeted incentives to conduct social impact measurement. Guidance-based initiatives deliver guidance on social impact measurement approaches, which are tailored to the specific needs of the social and solidarity economy. Evidence-based initiatives help produce and disseminate impact evidence to raise awareness on the social and solidarity economy as a whole, and to reduce the cost of accessing data for single and particularly small-sized entities. 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 GREECE

[Directorate of Social and Solidarity Economy \(Greece\)](#) | [CIRIEC: Recent evolutions of the Social Economy in the European Union](#) | [British Council: Greece Social and Solidarity Economy Report](#) | [European Commission: Social Enterprises and Their Ecosystems Greece Country Report](#) | [EU Social Economy Gateway Greece](#)

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 (SOCX), <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 provided by the Directorate of Social and Solidarity Economy under the Ministry of Social Cohesion and Family, also based on the labour market official database, specifically the ERGANI platform, run by the Ministry of Labour and Social Security, as of 20 July 2023. The number of members was retrieved from the [National General Register of SSE Bodies](#) as of 21 March 2023.
- 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.



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