



POLAND

OECD Global Action on Promoting Social and Solidarity Economy Ecosystems

In Poland, the Ministry of Family and Social Policy oversees social economy policy. The **Act on Social Economy** was adopted in 2022. In 2019, there were **145 700 social economy entities** (among which 90 500 are active) employing **323 300 people**, accounting for around **2% of total employment**.

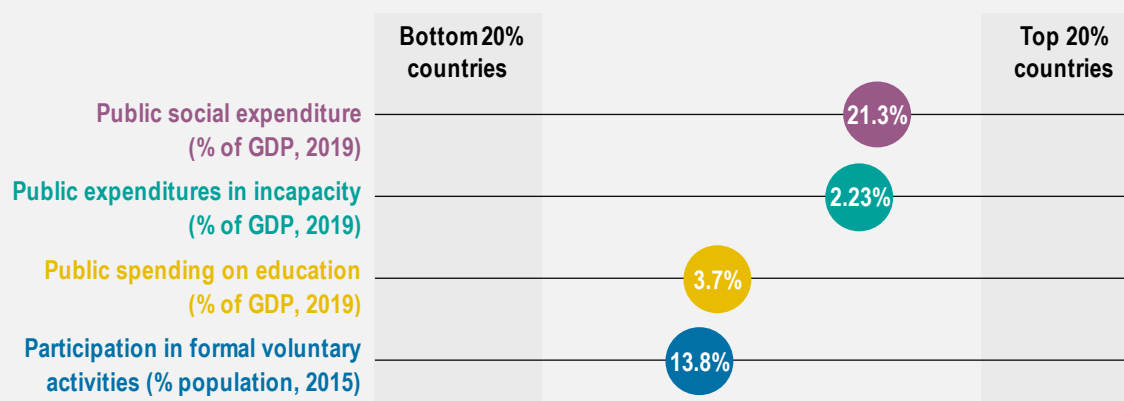
SOCIO-ECONOMIC INDICATORS

Poland 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
Poland	USD 43 113	73.5%	13.8%	9.1%	0.265 / 1	35.5%	2.6 / 4
OECD	USD 53 937	73.2%	14.8%	11.0%	0.313 / 1	23.1%	2.1 / 4

Note: Data from Poland 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 OECD is an estimated value. The share of rural population for Poland 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 Poland

The **social economy** shall be understood as the activity of social economy entities for the **benefit of the local community** in the field of social and vocational reintegration, creating jobs for persons at risk of social exclusion, and providing social services, carried out in the form of **economic activity, public benefit activity and other gainful activities**.

Subjects of the social economy are social cooperatives, occupational therapy workshops and professional activity centres, social integration centres and social integration clubs, worker's cooperatives and agricultural cooperatives, non-governmental organisations (with some exceptions), and entities referred to in the 2003 Act on public benefit activities and volunteering.

Note: Translation into English provided by the authors. For the original and complete text, refer to the [Act on Social Economy \(2022\)](#), Article 2.

Institutional frameworks



Institutions

The **Ministry of Family and Social Policy** is in charge of shaping and implementing the ecosystem for the social economy. The **State Committee for Social Economy Development** (Krajowy Komitet Rozwoju Ekonomii Społecznej – KKRES) was established on the basis of the National Strategy for Social Economy Development as a subsidiary body to the Minister to foster the cohesion of public policies related to the social economy.



Legal and policy instruments

The **Act on Social Economy** was adopted in August 2022. The social economy has become a growing topic and several **strategic documents** have been issued in the past decade, including the **National Programme for the Development of Social Economy** (until 2030), the Social Services Development Strategy (until 2030), the National Programme for Combating Poverty and Social Exclusion (2021-27), and the Action Plan for Inclusion and Social Inclusion (2021-27).



Stakeholder engagement

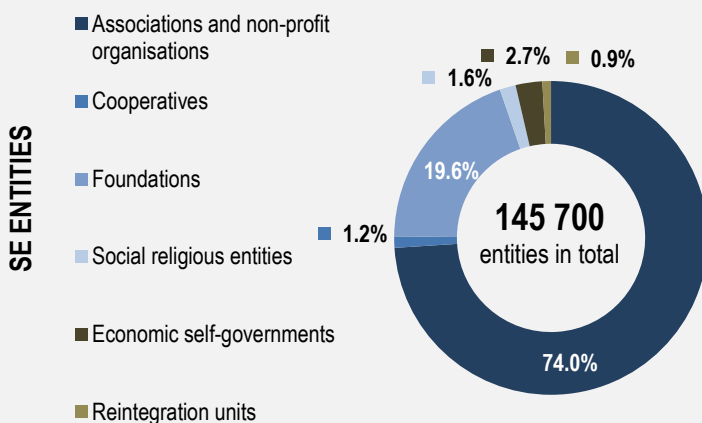
The Ministry of Family and Social Policy carries out the process of accreditation of **Social Economy Support Centres (OWES)** which offer incubation and acceleration support to social economy entities on the local level.

Main figures

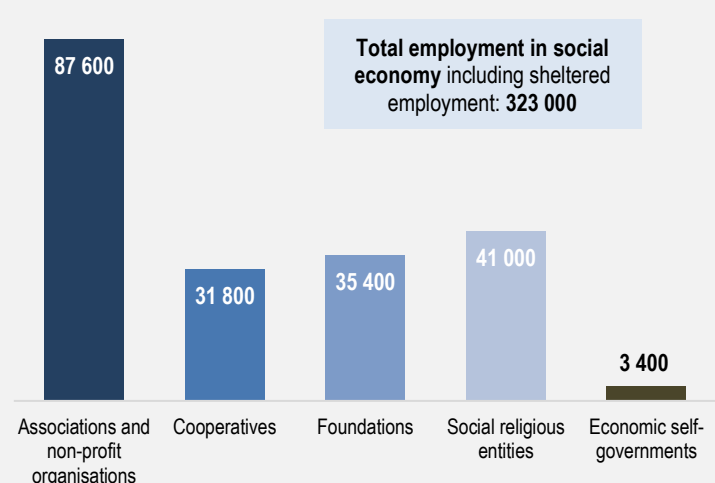
In 2019, there were **145 700 social economy entities** (among which 90 500 are active) employing **323 300 people** (including sheltered employment), accounting for **2%** of total employment. **Women** represented **60%** of social economy employment in 2019. The gross value added produced by the SE corresponded to **1.94% of the GDP** in 2018.

SCOPE Data provided cover social economy entities and social enterprises. Data on social enterprises are based on a list of social enterprises prepared by the Ministry of Family and Social Policy in accordance with the criteria for the use of the European Social Fund and the European Regional Development Fund for 2014-2020.

Number of social economy entities (2019)

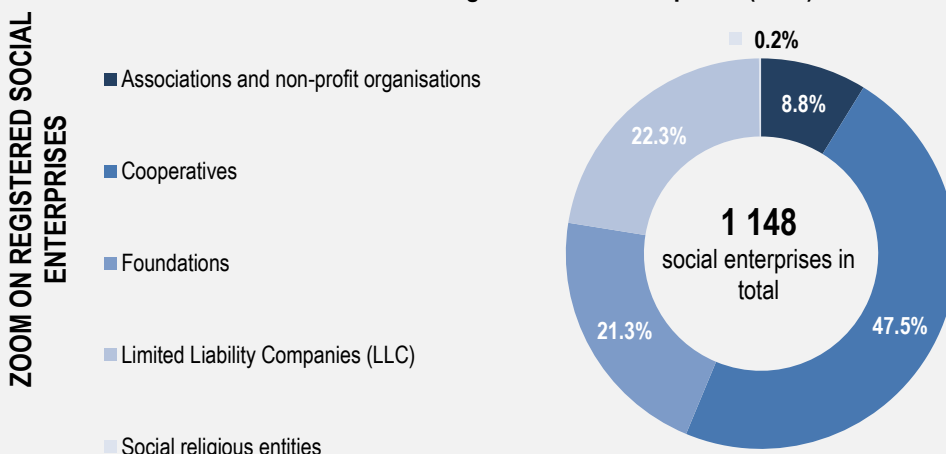


Employment in social economy entities excluding sheltered employment (headcounts, 2019)



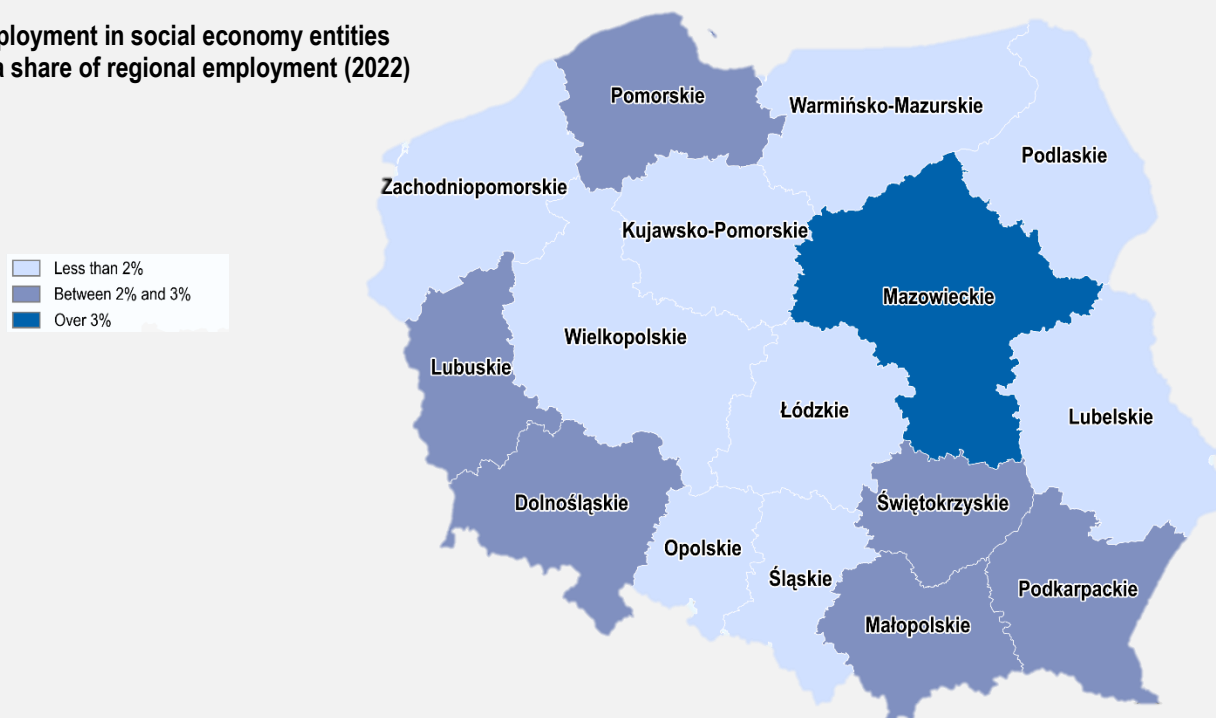
Note: Cooperatives only include social cooperatives, labour cooperatives and cooperatives for disabled persons.

Number of recognised social enterprises (2019)



Total employment in registered social enterprises in headcounts was 5 500 in 2019.

Employment in social economy entities as a share of regional employment (2022)



Note: Share of social economy employment in regional employment has been calculated based on the OECD Regional database. See sources at the end.

REACH

Gender equity



Women represented **60%** of social economy employment while their share in total economy was 47% in 2019.

Volunteering



There were **853 200** volunteers over 15 years old in 2016.

Economic contribution



The gross value added produced by the social economy stood at **1.94%** of GDP in 2018.

Legal frameworks

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

For the social economy

- Act on Social Economy (2022) - [link](#)

For specific social economy entities at national level

- Act on Social Cooperatives (2006) – [link](#)
- Act on Foundations (1984) – [link](#)
- Act on Associations (1989) – [link](#)
- Act on Vocational and Social Rehabilitation and Employment of Disabled Persons (1997) – [link](#)
- Code of Commercial Companies (2000) – [link](#)
- Act on Social Employment (2013) - [link](#)

Note: The list above is not exhaustive of all existing legal frameworks around social economy in Poland.

Fiscal treatment

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

Fiscal treatment of social economy entities

- Professional activity establishments (ZAZs) and Entrepreneurial Non-Profit Organisations (ENPOs) are exempted from Value Added Tax (VAT) under certain conditions.

Fiscal treatment for contributors to the social economy

- Individual donors may benefit from tax deduction up to 6% of their income for donations, including cash, shares, securities, real estate and in-kind donations.

- The employment costs of social enterprises and social cooperatives can be covered by a local government. If an ENPO acts as a social enterprise, it is allowed to benefit from a partial reimbursement of its employees' salaries. ZAZs' employment costs can be partially covered by the State Fund for Rehabilitation of Disabled People (PFRON).
- Under the Social Economy Act, traditional enterprises employing at least 25 employees have the option to reduce their contributions to the State Fund for Rehabilitation of Disabled People (PFRON) by making purchases from social enterprises employing at least 10 employees, including 30 percent with disabilities.
- Social enterprises operating for the purpose of reintegration may benefit from corporate income tax exemption for the income allocated for reintegration purposes.
- Corporate donors may benefit from tax deduction up to 10% of the taxable base for donations.

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, social economy 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

- [SIM4CSOs \(Erasmus+ project\)](#) Educational and Social Research Center (w/ others from other countries as part of a consortium)

Note: Guidance-based initiatives deliver guidance on social impact measurement approaches, which are tailored to the specific needs of the social economy.

FURTHER READING ON THE SOCIAL ECONOMY IN POLAND

[Social Economy Satellite Account for Poland 2018](#) | [Social Entrepreneurship Support Network of the Baltic Sea Region: Social Enterprises Database](#) | [Céline Brandeleer: Social Economy in Poland](#) | [European Commission: Social Enterprises and their Ecosystems Poland Country Report](#) | [EU Social Economy Gateway - Poland](#)

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>; 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. Regional employment data are retrieved from OECD Regional database, <http://oe.cd/geostats>.
- Social economy data were collected through OECD questionnaire circulated in May 2022. The data were provided by the Ministry of Family, Labour and Social Policy's Department of Social and Solidarity Economy based on the Satellite Account for Social Economy.
- 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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<https://www.oecd.org/cfe/leed/social-economy/>



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