



# SLOVENIA

OECD Global Action on Promoting Social and Solidarity Economy Ecosystems

Slovenia adopted the **Social Entrepreneurship Act** in 2011, which was later amended in 2018. There are **27 414 entities in the social and solidarity economy** (SSE) in the country, employing **26 126 people** as of 2020, over three quarters being associations.

## SOCIO-ECONOMIC INDICATORS

Slovenia 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
Slovenia	USD 50 035	76.2%	9.4%	7.0%	0.238 / 1	58.0%	2.5 / 4
OECD	USD 53 937	73.2%	14.8%	11.0%	0.313 / 1	23.1%	2.1 / 4

Note: Data from Slovenia 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. 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 Slovenia

The social economy is defined as an economy, consisting of **entities** which are **not established solely for the purpose of making a profit**, but operate for the **benefit of their members, users or wider communities** and produce commercial or non-commercial products and services.

It consists of **social enterprises, cooperatives, companies for people with disabilities, employment centres, non-governmental organisations** (associations, institutes, institutions or foundations).

Note: Translation into English provided by the authors. For the complete definition, please refer to the [Social Entrepreneurship Act \(2018\)](#), Article 2.

## Institutional frameworks



### Institutions

The **Ministry of Economy, Tourism and Sport** (former Ministry of Economic Development and Technology) is the lead ministry responsible for *de jure* social enterprises since 2015 (after the competence was transferred from the Ministry of Labour, Family, Social Affairs and Equal Opportunities). The responsibility over other SSE entities is distributed across various ministries: the Ministry of Agriculture, Forestry and Food for cooperatives, the Ministry of Public Administration for NGOs, and the Ministry of Labour, Family, Social Affairs and Equal Opportunities for companies for persons with disabilities and employment centres.



### Legal instruments

The **Social Entrepreneurship Act** was adopted in 2011, which was later amended in 2018 to bring diverse legal entities under the social economy umbrella term.



### Stakeholder engagement

Since 2018, the **Council of the Social Economy** brings together 11 government representatives from relevant ministries, 6 representatives of social economy entities, one representative of local communities, two of social partners and one of professional organisations in the field of social economy. It is tasked with the development and monitoring of the Strategy for the Development of the Social Economy 2023-2033.

## Main figures

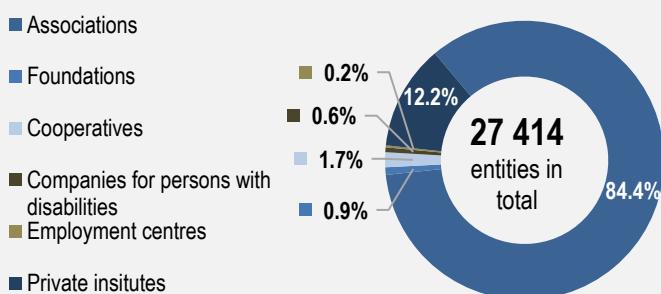
There are **27 414 SSE entities** in the country, employing **26 126 people** as of 2020. The majority of SSE entities (84.4%) are associations, followed by private institutes (12.2%) and others. **1 272 people** were employed in registered social enterprises as of 2020.

### SCOPE

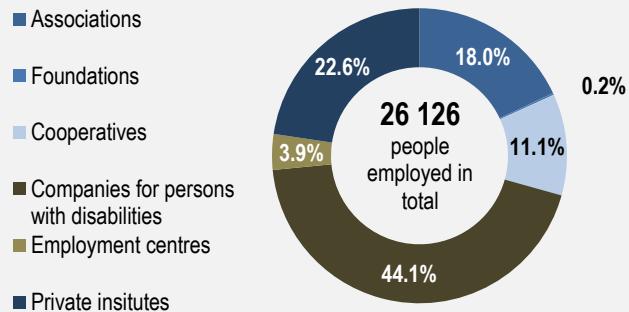
According to the 2018 revision of the Social Entrepreneurship Act, the social economy is defined as consisting of social enterprises, cooperatives, companies for people with disabilities, employment centres and non-governmental organisations that work for the benefit of their members, users or the wider community. The initial Social Entrepreneurship Act, adopted in 2011, introduced a social enterprise legal status. Data on cooperatives must be considered cautiously as it is not possible to distinguish those cooperatives that follow the social economy principles (including the non-profit constraint). Data provided on cooperatives might be overestimated compared to the size of cooperatives effectively part of the SSE scope.

### SSE ENTITIES

#### Number of social economy entities (2020)



#### Employment in SSE entities (2020)



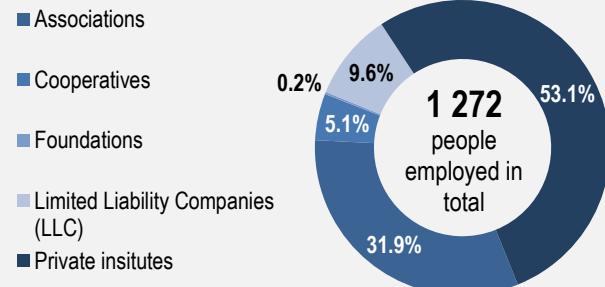
Note: The employment information is given in headcounts.

### ZOOM IN ON SOCIAL ENTERPRISES

#### Number of registered social enterprises

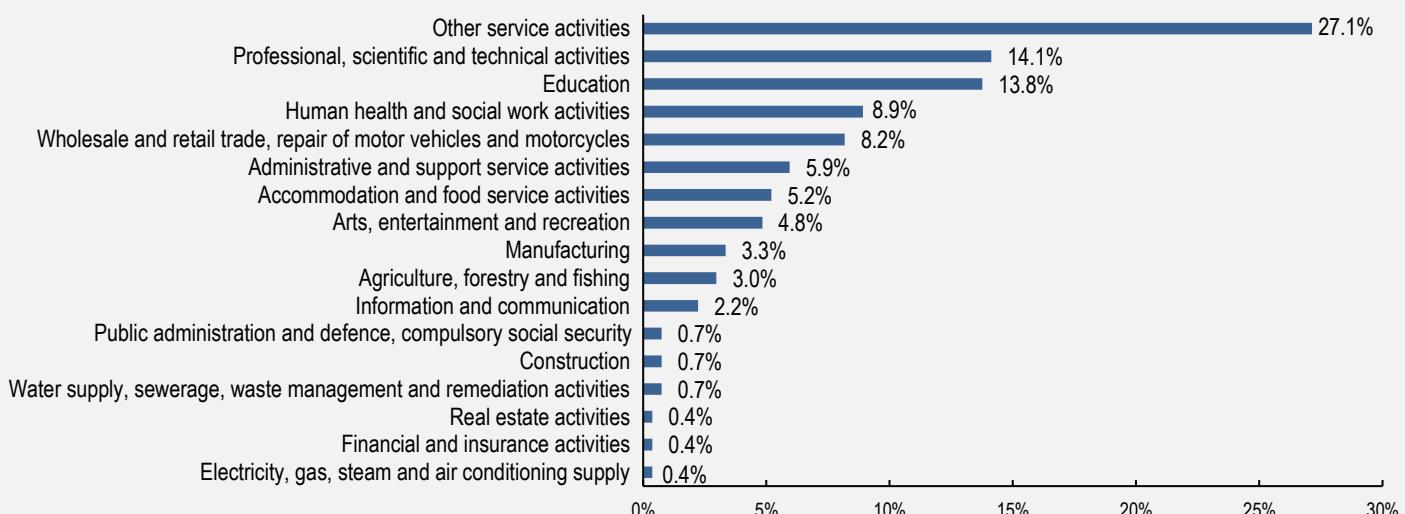


#### Employment in registered social enterprises (2020)



Note: The employment information is given in headcounts.

## Number of registered social enterprises by sectors of activity (2020)



Note: The data have been retrieved from the Statistical Office of Slovenia.

## 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).

<b>For the SSE</b>	<i>Not available.</i>
<b>For specific SSE entities at national level</b>	<ul style="list-style-type: none"> <li>Act on Institutes (1991) – <a href="#">link</a></li> <li>Act on Cooperatives (1992) – <a href="#">link</a></li> <li>Act on Foundations (1995) – <a href="#">link</a></li> <li>Act on Work Rehabilitation and Employment of People with Disabilities (2004) - Limited Liability Companies with status of companies for people with disabilities, Institutes and Cooperatives with employment centre status – <a href="#">link</a></li> <li>Act on Associations (2006) – <a href="#">link</a></li> <li>Social Entrepreneurship Act (2011, revised in 2018) – <a href="#">link</a></li> <li>Act on Non-Governmental Organisations (2018) – <a href="#">link</a></li> </ul>

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

## 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.

<b>Fiscal treatment of SSE entities</b>	<b>Fiscal treatment for contributors to the SSE</b>
<ul style="list-style-type: none"> <li>Associations, institutes, and foundations are exempt from paying taxes for non-profit activities.</li> <li>Exemption from VAT (Value Added Tax) for activities in the public interest and if taxable income does not exceed EUR 50 000 per year.</li> <li>Companies and employment centres for people with disabilities are exempt from paying taxes and social security contributions for all employed persons in the company.</li> </ul>	<ul style="list-style-type: none"> <li><i>Not available</i></li> </ul>

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

- [Social entrepreneurship act \(2018\)](#) △ Government of Slovenia



### Evidence-based initiatives

- [Applicative analysis of the conditions in the field of social economy in Slovenia \(2018\)](#) △ Ministry of Economy, Tourism and Sport (former Ministry of Economic Development and Technology)



### Guidance-based initiatives

- [Model for Measuring the Social Impact of Social Enterprises \(2023\)](#) △ Institute for Economic Research, commissioned by Ministry of Economy, Tourism and Sport (former Ministry of Economic Development and Technology)

Note: Policy frameworks create enabling conditions and set targeted incentives to conduct social impact measurement. 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. Guidance-based initiatives deliver guidance on social impact measurement approaches, which is tailored to the specific needs of the social and solidarity economy.

## FURTHER READING ON THE SSE IN SLOVENIA

[OECD: Boosting Social Entrepreneurship and Social Enterprise Development in Slovenia](#) | [European Commission: Social Enterprises and Their Ecosystems in Slovenia](#) | [Ministry of Economy, Tourism and Sports](#) | [EU Social Economy Gateway: Slovenia](#)

## 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.
- SSE data were collected through OECD questionnaire in May 2022. The data were provided by the Ministry of Economy, Tourism and Sport (the former Ministry of Economic Development and Technology) of Slovenia.
- 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  
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