



SPAIN

OECD Global Action on Promoting Social and Solidarity Economy Ecosystems

Spain has a **Ministry of Labour and Social Economy** and adopted the **Law on Social Economy** in 2011. Within the social economy, **12 127 cooperatives** and **8 160 labour companies** provided **304 756 jobs** in 2019.

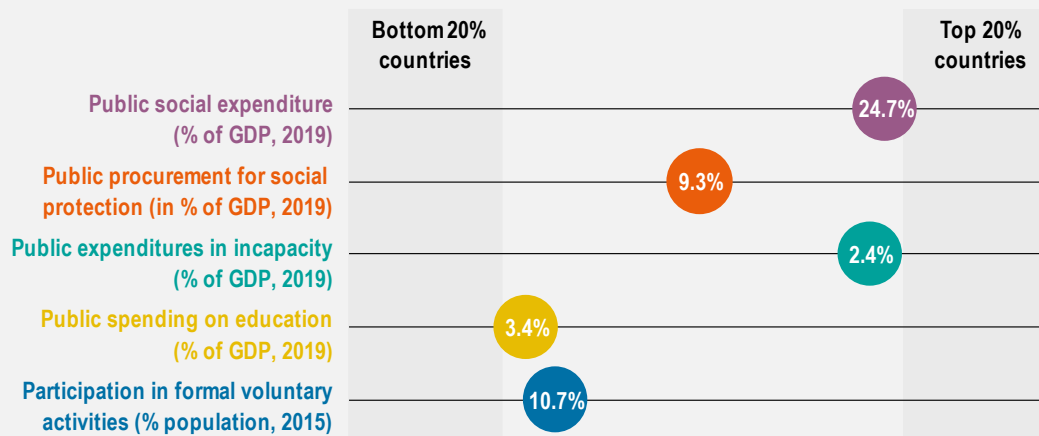
SOCIO-ECONOMIC INDICATORS

Spain 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 population rate	Youth not in employment, education or training (NEET)	Poverty rate	Gini coefficient	Rural population	Stakeholder engagement for developing regulations
Spain	USD 45 825	75.3%	19.4%	15.4%	0.329 / 1	3.3%	1.8 / 2
OECD	USD 53 937	73.2%	14.8%	11.0%	0.313 / 1	23.1%	2.1 / 4

Note: Data from Spain 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 Spain is a provisional value, for OECD is an estimated value. The share of rural population for Spain 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 Spain

The term **social economy** refers to the set of **economic and business activities** carried out in the **private sphere** by entities which, in accordance with the principles set out in article 4, **pursue either the collective interest of their members or the general economic or social interest, or both.**

Social economy entities act on the basis of guiding principles:

- **Primacy of people and social purpose over capital**, which takes the form of autonomous and transparent, democratic and participatory management
- **Allocation of results** obtained from the economic activity **mainly according to the work contributed and the service or activity carried out by the members** and, where appropriate, **to the social purpose of the entity**
 - Promotion of internal **solidarity** and with society
 - **Independence from public authorities.**

The **social economy includes:**

- cooperatives, mutual societies, foundations and associations that carry out economic activity, labour companies, insertion companies, special employment centres, fishermen's associations, agricultural processing companies and singular entities created by specific regulations that are governed by the principles set out in Art. 4.
- those entities that carry out economic activity, whose operating rules comply with the principles set out in Art. 4, and which are included in the catalogue of entities established in article 6 of the Law.

Note: Translation into English provided by the authors. For the original text and complete definition, please refer to the [Law 5/2011 on the Social Economy](#), Articles 2, 4-5.

Institutional frameworks



Institutions

An important step towards the institutionalisation of the SSE in Spain was the creation of the **Ministry of Labour and Social Economy** in 2020. The **Spanish Strategy for Social Economy for 2023-2027** has recently been published.



Legal instruments

Spain adopted a **Law on the Social Economy** (5/2011).



Stakeholder engagement

The **Spanish Business Confederation of Social Economy (CEPES)** is an umbrella organisation for various economic activities under social economy.

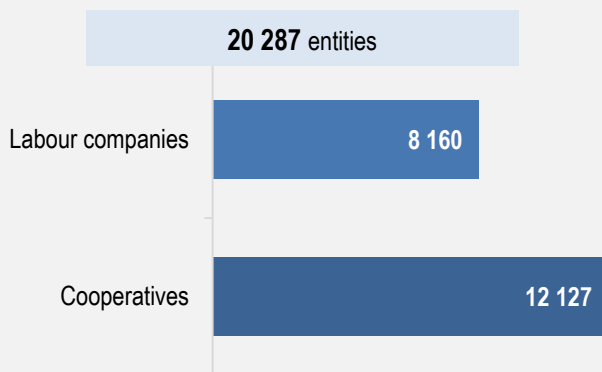
Main figures

In 2019, withing the social economy, **12 127 cooperatives** and **8 160 labour companies** provided **304 756 jobs**. **80.2%** of employment in social economy entities was in cooperatives. In 2019, **84 694** companies and non-profit social action entities and foundations provided **1 348 214 jobs**.

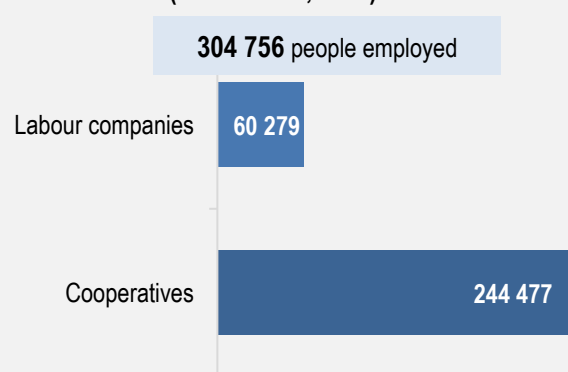
SCOPE The 2011 Law on Social Economy provides an exhaustive list of entities that are considered as part of the social economy. However, data provided cover only cooperatives and labour companies. The data on cooperatives, mutuals, associations and foundations and other similar forms are retrieved from CIRIECSTAT Portal.

SOCIAL ECONOMY ENTITIES

Number of labour companies and cooperatives (2019)



Employment in labour companies and cooperatives (headcounts, 2019)



Employment in labour companies and cooperatives as a share of regional employment (2019)

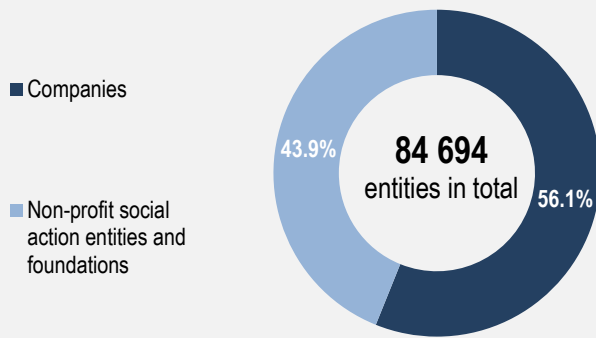
EMPLOYMENT



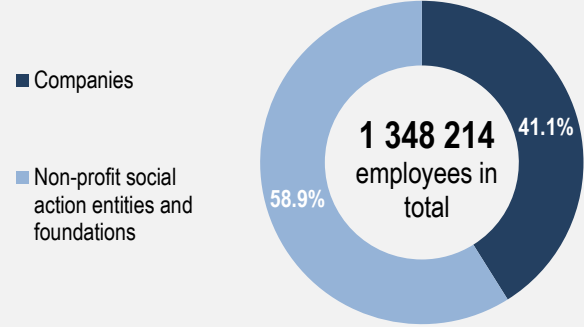
Note: Share of social economy employment in regional employment has been calculated based on the OECD Regional database. See sources at the end.

Note: The data on labour companies and cooperatives were retrieved from official sources and provided by the Ministry of Labour and Social Economy. See sources at the end.

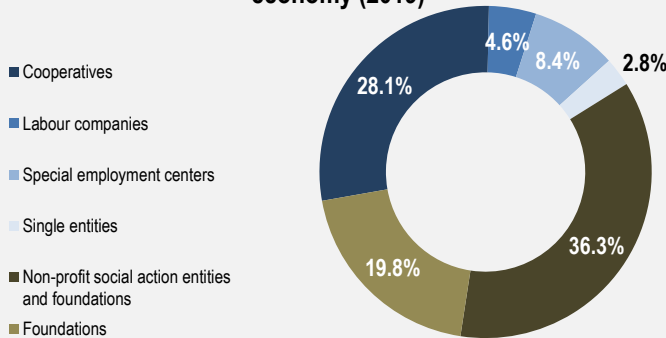
Social economy entities in Spain (2019)



Employees in social economy entities (2019)



Direct employment generated by the social economy (2019)



Net sales by companies in social economy (2019):

EUR 81.1 billion

Income by non-profit social action entities and foundations (2019): **EUR 24.3 billion**

Volunteers in non-profit social action entities and foundations (2019): **1 264 690**

Note: The data above on the number of social economy entities, employees, net sales, income and volunteers are retrieved from the CIRIECSTAT Portal. 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

- Law on the Social Economy (5/2011) – [Link](#)
- Aragon: Social Economy Law (7/2022) – [Link](#)
- Canary Islands: Law on the Social Economy (3/2022) – [Link](#)
- Galicia: Law on the Social Economy (6/2016) - [Link](#)
- La Rioja: Law on the social and solidarity economy (9/2022) – [Link](#)

For specific SSE entities at national level

- Royal Decree 1776/1981. Agrarian Transformation Societies - [Link](#)
- Royal Decree 1993/1995. Mutual Societies for Work Accidents and Occupational Diseases of the Social Security - [Link](#)
- Royal Decree 1420/2002. Mutuels - [Link](#)
- Law 27/1999 on Cooperatives - [Link](#)
- Law 1/2002 on Associations - [Link](#)
- Law 50/2002 on Foundations - [Link](#)
- Law 44/2007. Social Integration Enterprises - [Link](#)
- Law 3/2011 Fishermen’s Guild - [Link](#)
- Royal Legislative Decree 1/2013 on the Rights of Persons with Disabilities and their Social Inclusion - [Link](#)
- Law 44/2015. Labour Societies - [Link](#)
- Law 31/2015. Employment Integration Enterprises – [Link](#)

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

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

- The fiscal treatment of social economy entities depends on their legal form.
- Certain non-profit organisations may benefit from special fiscal treatment established by Law 49/2002.

Fiscal treatment for contributors to the SSE

- Individual donors may benefit from tax deduction for donations made in favour of entities listed in

- Profits of social initiative cooperatives with a recognition of their non-profit mission can be exempt or applied to just 10% of revenues. Reduction of 95% in the Economic Activities Tax.
- Special employment centres for social initiative can benefit from direct subsidy and reduction in the annual business tax for each people with disabilities hired.
- Employment integration enterprises benefit from reductions in the social security contributions of workers at risk of exclusion. Subsidies for economic compensation of the labour costs supported due to the integration process.
- Special employment centres benefit from reductions in the social security contributions of people with disabilities employed. Subsidies for economic compensation of the labour costs supported.

Law 49/2002. Donations may not exceed 10% of the total tax base.

- Corporate donors may benefit from tax deduction for donations to entities listed in Law 49/2002. The base for this deduction cannot exceed 10% of total tax base for the tax period.

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.



Evidence-based initiatives

- [Analysis of the socio-economic impact of the values and principles of the social economy in Spain](#) (2020) △ CEPES with funding from the Ministry of Employment and Social Economy

Note: 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.

FURTHER READING ON SOCIAL ECONOMY IN SPAIN

[CEPES](#) | [CIRIEC Portal on Social Economy](#) | [European Commission: Social Enterprises and their Ecosystems Spain Country Report](#) | [EU Social Economy Gateway Spain](#)

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. Regional employment data are retrieved from OECD Regional database, <http://oe.cd/geostats>.
- SSE data were collected through OECD questionnaire circulated in May 2022. The data were provided by the Ministry of Labour and Social Economy. The data were complemented by retrieving relevant information on the number of social economy entities, employees, net sales, income and volunteers from the [CIRIECSTAT Portal](#) as of 12 July 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.



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



Visit our website:

<https://www.oecd.org/cfe/leed/social-economy/>



Email us at:

social.economy@oecd.org



Join the conversation:

@OECD_local
www.linkedin.com/company/oecd-local
www.oecd.org/cfe