



# POLICY RECOMMENDATIONS

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D.T4.3.3

Final version  
03 2022

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## Introduction

After the D.T4.2.1 report (“Identifying inputs for CE sustainable framework model to support social innovation”), and the D.T4.2.2 report (“Guideline manual how to set-up sustainable framework model in participating regions”), this D.T4.3.3 report presents a set of “Policy recommendations” with respect to the current situation of the social enterprises (hereafter SEs) field in central Europe.

As a matter of facts, in the following pages we extract and resume the main issues related to SEs in each country as reported by CE Responsible partners, and we design for any of them some possible suggestions to deal with the main critical points for SEs functioning.

In doing it, we stick once again to the PEST analysis developed by the CE Responsible partners for the Framework model for two reasons: on one hand as the main source of information on national social enterprises sector for each country involved in CE Responsible; on the other, as an outline to address the policy recommendation themselves.

A single country portrait is made, in a religious alphabetical order, starting from a collection of the problems for the social sector as emerging from both partners’ studied, and theoretical and applied literature. After the first part, for each country three or more actions to be implemented for an improvement of SEs’ conditions are suggested.

A final section of conclusions sums up the main results and tendencies that emerge.

# 1. Austria

## 1.1 Main issues

Albeit passing through various phases of public budget consolidation, Austria still maintains a relatively high level of social welfare and a low level of unemployment. Nonetheless, the SEs sector is thriving and spread to different fields of activities (education, environment, inclusion/diversity, health and social care, labour market integration, promotion of the circular economy, promotion of entrepreneurship, strengthening rural areas, poverty, democracy and civic engagement, urban development, development aid, human rights, demographic development, and so on).

So, in a general condition of very developed social system, the main critical points are the absence of a meaningful legal framework for SEs and, due to it, a not developed financial support or, at last, its concentration on companies already funded, creating an in/out group feeling.

The lack of a full legal definition for social business or SEs in Austria, and the perception of SEs as Work Integration Social Enterprises (WISE) by national policy making, are among the causes of the state of infancy of the funding system for SEs, their difficulties in accessing funds to scale their operations.

### Key elements

- No legal definition for social business or SEs in Austria
- Sustainable access to finance: due to the lack of legal anchoring, occasional or discontinuous financial support
- Networks perceived as crucial for diffusion of social innovation

## 1.2 Policy Recommendations

1. Designing and enforcing of a National law defining the form of SE and the features to be owned to access to forms of public sustain.
2. As highlighted by PEST analysis, networks to support the implementation of social innovation are requested, and policies aimed to strengthen such networks would be very effective for the successful development of social innovation.

## 2. Croatia

### 2.1 Main issues

There is currently no specific law in Croatia regulating SE, which can be established using a variety of legal forms, including the social cooperative form, recognized by 2011 Law on Cooperatives as an important form for SE.

The Strategy for the Development of Social Entrepreneurship (2015-2020), a non-binding recommendation document adopted by the Government as a prerequisite to further access EU's ESF funds, defines SE as a "business based on the principles of social, environmental and economic sustainability, in which the generated profit/surplus income is invested in whole or in part for the benefit of the community", but its effectiveness in favoring the development of SEs is questioned.

#### Key elements

- Legal framework is blurry and not specific for SEs; no specific tax incentive or deduction are recognized to SEs
- SEs in Croatia suffer from financial sustainability: evolution and reforms reduced the donor-based funding and forced SEs to higher market orientation, but with low desirability from financial institutions
- In last 15 years social services in Croatia have been de-institutionalised, and cooperatives suffer from bad perception and institutional marginalization (due to being a common model during the communist rule)
- National Strategy for Social Entrepreneurship development (2015) failed in its main objectives
- Low visibility of SEs achieved positive effects
- Lack of cooperation among institutions (national, regional, and local)

### 2.2 Policy Recommendations

1. Reconstruction of trust and reliability of the cooperative system and of SEs (campaigns on SEs' achievements and positive impacts).
2. Evolution of the Strategy for the Development of Social Entrepreneurship in an accurate legal and financial framework for SEs.
3. Helping the subsidiarity among different administrative levels (National, regional, and local) in treating SEs.

## 3. Czech Republic

### 3.1 Main issues

Social enterprises are subject to regulations introduced by a number of laws (Civil Code, Labour Code, Accounting Act or the Commercial Corporations Act), but there is any legal definition of SE itself. The only specification is set by TESSEA (Thematic Network of the Social Economy), whose indicators and definitions are widely used as guidance to identify SEs in Czech Republic. The set of indicators by TESSEA specify these following criteria: deriving at least 30% of income from market activities; at least 51% of profit is reinvested into development of the SE or into the implementation of socially beneficial aims; at least 10% of paid disabled employees has to be involved in SEs operations and activities. Furthermore, since 2021, a partial amendment to the Law on Public procurement forces the contracting authorities to follow socially responsible approach and higher cooperation with SE.

Even though the current legal framework does not support full development of SEs, it does not prevent their creation. Non-profit organizations may acquire the legal form of societies (governed by the 2012 Civil Code).

The reason to switch to the social enterprise is mainly labour and social integration of disadvantaged people into society with the maximum use of local and community resources. The company has to include the name "social cooperative" in its official company's name. It is forbidden for the social cooperative to change the subject of business that would be contrary to the definition of a social cooperative and to change the form of business.

There are no special fiscal benefits for social enterprises in the Czech Republic, which is costed primarily with missing definition of SE in the legal framework. SEs could receive support through active employment of people with disabilities or through donations.

#### Key elements

- Four different available models for SEs, but just Work-Integration Social Enterprises (WISE) legally recognized (associated to employment opportunities for disabled people)
- Just few initiatives and supporting programmes (mainly in the start-up phase of SEs), no comprehensive system of SEs support
- Insufficient cooperation between SEs and regional authorities
- Fiscal arrangement and benefits specifically to Non-Profit Organizations (especially WISE), not to SEs
- Regional innovation centres network is focused on SMEs not for SEs

### 3.2 Policy Recommendations

1. Upgrading the current informal definition of SEs and authorize full legal framework focus on SEs (possibly driven by Ministry of Labour and Social Affairs).

2. Defining a complete public funding and fiscal scheme not relying exclusively on EU ESF programme and bank loans.
3. Focusing some lines of the regional innovation centres activities more on social innovation.

## 4. Germany

### 4.1 Main issues

Germany lacks a unanimous definition of SEs. A broad definition, including social entrepreneurial activities in their different manifestations, stretching through all legal forms and stages is advisable.

SEs have a relatively wide choice of legal forms under which to operate. Even though most of them are incorporated as limited liability company (GmbH), some are cooperatives, and non-profit enterprises are sometimes registered as non-profit organisations/associations. Due to this wide range of incorporations and to the mentioned unharmonized legal framework, regulation on internal governance, supervision and taxes vary wildly. Because of the disparity of possible incorporations, SEs have advocated for a more harmonized legal regime, for example the VE limited liability company (Verantwortungseigentumsgesellschaft), which would work like a limited liability company with restrictions on the profits share.

#### Key elements

- No defined legal framework, SEs operate under different legal forms (foundations, voluntary associations, limited liability companies and co-operatives), with different kind of revenues and financial needs, not well-addressed by the financial system
- Many SEs face considerable constraints, especially in seed-funding, growth-funding and scaling. To alleviate funding barrier, they advocate for more public investments (unsystematic financial support by BMFSFJ<sup>1</sup>)

### 4.2 Policy Recommendations

1. Defining a legal form under which the combination of public interest and profit orientation typical of SEs is recognized and supported.
2. Defining of the fiscal and public support framework to third sector entities as a whole and to SEs in particular
3. Launching of a national campaign to widespread the notion of SE, its activity and the results achieved by the system of SEs

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<sup>1</sup> Federal Ministry for Family Affairs, Senior Citizens, Women and Youth.

## 5. Hungary

### 5.1 Main issues

There is neither explicit legal form nor specific law for SEs in Hungary. Foundations, associations, non-profit organisations and social cooperatives are the main possible legal forms of social enterprises, added to traditional forms of cooperatives, religious organisations and some conventional enterprises. The current Government funding programmes allow applications solely by foundations, associations, non-profit companies, and social cooperatives.

SEs in Hungary are still associated with negative connotations (reminiscence of the pre-transition period, unfavourable use of public funds) that hinder them from achieving positive results in term of civil society acceptance. Furthermore, the interest in the issue from scientific and political fields is quite low, national analyses are rarely available and research material is almost exclusively produced in EU-funded projects. As a consequence, the level of knowledge on new methods, use of new technologies and financing solutions in SEs is low, and so is big companies' knowledge on sustainability and social utility.

#### Key elements

- After the communism crash, a new organization of NPO sector culminated in the EU accession, but during the 2010s a resurgent State control on organizations
- Albeit no specific law or legal form for SEs (legal framework for NPOs provided by the 2011 New Civil Law), six operational models for SEs and NPOs are available, ranging from strictly public to more open to market activities, and from entrepreneurial to volunteer orientation
- Financing for NPOs comes from tax collection, EU funds, for-profit and international institutions, the last declining in last years, due to normative restrictions
- There is currently an extremely heavy administrative burden on organisations carrying out socially useful activities

### 5.2 Policy Recommendations

1. Reconstructing trust in social sector and Non-Profit Organizations (NPOs), by policies and awareness campaigns
2. Defining a devoted legal framework and a non-sporadic programme of public financing for SEs
3. Launching an educational programme in business and management skills for social entrepreneurs
4. Launching a wide educational programme addressed to company managers and stockholders on corporate social and environmental responsibility.

## 6. Italy

### 6.1 Main issues

The Italian non-profit sector long awaited a comprehensive reform. The legislative response to this demand came with the 2017 Social Enterprises Reform Act (L.D. 112/2017, amended by L.D. 95/2018), that sets out a clear legal framework for the definition of social enterprises, which now incorporate both companies and associations/foundations pursuing a social mission in a wide variety of social fields. SEs are also requested to adopt a democratic and multi-stakeholder governance towards workers, financiers, volunteers, private companies and public authorities, as well as to disclose a social balance-sheet and to be willing to undertake a social impact assessment.

The 2017 Social Enterprises Reform Act provides a no-tax area for any profit that is reinvested in the organisation's activities and the opportunity for SEs to distribute profits among their shareholders up to a limited cap.

#### Key elements

- Clear definition of the characteristics and legal forms allowed for SEs, transparency of activities and procedures
- Need for investments in capacity building training on legal and social policies topics
- Need for a higher involvement of venture financing (capital, philanthropy, fundraising, own commercial activities)
- Establishing continuous communication channels with stakeholders
- Need for a deeper monitoring of activities and measuring of the social impact of SEs
- Unsatisfactory level of awareness on fiscal topics for SEs management, mostly for small ones and especially in their start-up phase

### 6.2 Policy Recommendations

1. Thickening the relationships among third sector entities and existing forms of venture financing (capital, philanthropy, fundraising, own commercial activities, etc.)
2. Defining methods to establish continuous communication channels with stakeholders, taking into account their different background and value references
3. Creating an official monitoring system to measure the social impact of SEs, identifying relevant indicators
4. Training and supporting SEs on fiscal topics for social enterprises management, mainly for small ones and especially in their start-up phase

## 7. Poland

### 7.1 Main issues

The concept of SE is still blurry at the legal level and based upon different legal regulations, the most relevant being the act of law on Public Benefit and Volunteer Work (2003), the first law on Social Employment (2003) and the "Guidelines for the implementation of projects in the field of social inclusion and combating poverty with the use of the 2014-2020 European Social Fund.

The weak institutionalization process, due to political indifference, made Polish SEs rather heterogeneous in terms of legal forms, dynamics and market-orientation. Civil society's appreciation for SEs is not high: low salaries - due even to instability of the organisations' revenue - move manpower away from the social sector, business corporations neglect social initiatives, and foundations and associations are perceived in a large part of society (and of business men and lenders) as institutions "asking for help".

Even if social entrepreneurship introduced positive change, for instance fostering the education of local governments in the field of social community, they are still on a small scale and missing to address the significant social problems in the country. In general, SEs are increasingly recognized by the State, the main counterpart being so far the Ministry of Labour and Social Policy, but the idea and the knowledge about SEs are still poorly spread among citizens and scholars.

#### Key elements

- Blurry legal and financial regulations (arbitrary interpretation of the law by officials, excessive bureaucracy and ignorance of the law by the NGOs themselves, unclear and vague regulations, for financing SEs)
- SEs are not fully recognized and appreciated yet, notwithstanding the EU-driven process consequent to accession
- The majority of NGOs in Poland shows no long-term strategy and a prevailing underestimation of marketing: cooperatives rely mostly on EU ESF, while NPOs are eligible for tax exemption and 1% income-tax allocation; private financing is low
- EU funded programmes do not incentive innovation, due to their bureaucratic approach, and social innovation is much more available in foundations' activity (Barka, Stoczia, Ashoka)

### 7.2 Policy Recommendations

1. Enabling the access of SEs to EU ESF, providing administrative services for application
2. Facilitating the cooperation among market companies and SEs, surpassing the skepticism of the formers with respect to social sector
3. Completing the institutional recognition of the social sector through a legislative effort by the national policy making

## 8. Slovakia

### 8.1 Main issues

In Slovakia SE has got a legal framework governed by Act 112/2018 on social economy and social enterprises. Companies approved for the statue of a SE are listed in a specific registry coordinated by the national Ministry of Labour, Social Affairs and Family, and can receive incentives (investments, subventions, direct transfers of funds from the government). For the purposes of Act 112/2018 a positive social impact has to be provided: health care, social assistance, humanitarian care; development, protection and restoration of spiritual and cultural values; protection of human rights; protection of environment and public health; services to support regional development; housing, administration, maintenance and renewal of the housing stock.

The main stereotype affecting the perception of SEs in Slovakia is their unavoidable connection with the work integration of the hard-to-place unemployed (people with disabilities, people from marginalised Roma communities, ...). The strong orientation towards creating job opportunities for the hard-to-place unemployed is one reason for the emphasis of municipality or NGOs on the creation of job positions, even when not related to the supply of good and services on the market. In these cases, it is possible to see initiatives fully dependent on external financial subsidies, even though they are not representative of the whole world of Slovakian SEs.

Other fields showing a deficiency are the level of education and business experience that is insufficient for many SEs, as witnessed by the poor experiences in using funds, on one hand, and the lack of understanding and awareness about social entrepreneurship as such (absence of perception about Corporate Social Responsibility benefits and advantages, low level of national promotion of the need for CSR initiatives, absence of specific platforms to teach and describe CSR implementation).

#### Key elements

- A robust legal and institutional system to recognize SEs (Act 112/2018, Ministry of Labour, Social Affairs and Family, Official Register of SEs, Institute of Social Economy to provide information on social entrepreneurship);
- Act 112/2018 designs the spectrum of financial assistance to SEs; non-financial aid is provided via socially responsible public procurement and service vouchers
- Twofold perception of Municipal SEs: an innovative model for areas in which institutions other than local governments do not exist, or an improper kind of SE fully dependent on public financial help
- Low business competences in the SE sector and insufficient perception of the benefits of CSR for standard businesses

### 8.2 Policy Recommendations

1. Debating and clarifying the nature of Municipal SEs and favor their market orientation

2. Enforcing campaigns on CRS and the advantages for corporate business
3. Launching a high education and competence development plan for social entrepreneurs focused on financing methods.

## 9. Slovenia

### 9.1 Main issues

Slovenia has a Social Entrepreneurship Act, available since 2011 (updated in 2014 and 2018) and an official Slovenian Social Business Register, established and monitored by Ministry of Economic Development and Technology.

By Slovenian law, a social enterprise is a non-profit legal entity that acquires social enterprise status and can be a society, institute, cooperative, or other legal person of private law (Limited liability company, Unlimited liability company, Limited partnership). Financial incentives cover employment of disabled persons and vulnerable groups and the education of management in the first two years of company's operation for SEs involved in job placement for those categories.

The main weaknesses in the third sector are on one hand the short-run strategy, imposed by uncertainty in future financing, the related issue of accessing to capital, and the lack of entrepreneurial skills; on the other, the bureaucratic approach to the accession to the Slovenian Social Business Register, that deters a wider participation.

#### Key elements

- Social Entrepreneurship Act introduced the status of SE in 2011 (amended in 2014 and 2018)
- Public financing covering job placement of vulnerable workers; private financing not meeting SEs' needs
- Fragmented fiscal framework for SEs and third sector entities: NPOs have a profit non-distribution constraint, and SEs are eligible to 0.5% income tax redistribution
- Albeit cited by 2018 amendments to National Act, social innovation is still quite neglected in Slovenia

### 9.2 Policy Recommendations

1. Reviewing the fragmented framework allowed by Social Entrepreneurship Act and considering a possible rationalization and a bureaucratic simplification
2. Developing a stronger financial framework supporting the SE sector
3. Sustaining the development of a private financial sector to support SEs and innovative social start-ups.

## 10. Conclusions

The excursus of the SEs sector for the nine countries involved in CE Responsible allows to consider not only the idiosyncratic problems and possible solutions for each country, but even general tendencies and issues for the whole region.

Table1 is a synopsis of the policies suggested to each country, after considering the problems pointed out by the analysis.

Tab.1: a synopsis of the emerging policy recommendations for the involved countries

		Austria	Croatia	Czech Republic	Germany	Hungary	Italy	Poland	Slovakia	Slovenia
Political	Legal framework	■	■	■	■	■		■		■
	Municipal SEs								■	
	Subsidiarity		■							
Economic	Fiscal framework		■	■	■	■				■
	Private financing						■			■
Social	Campaign on SEs activities		■		■				■	
	Communication / stakeholders					■	■			
Technical	Supporting Networks	■		■				■		
	SEs education					■	■			
	Business sector education					■				
	Administrative Support to SEs							■		
	Studies & assessments				■		■			

When considered as a whole, the recommended interventions go in the direction of improving the functioning of the national legal and fiscal frameworks. This is not surprising, since the social entrepreneurship is legally defined just for two countries out of nine, and the lack of a dedicated legal framework in many cases prevents, the full implementation of a dedicated fiscal agenda, and it reduces the size and the stability of public supporting.

Those prior issues, belonging to the Political and the Economic realms, are followed by Social and Technical weaknesses, asking for a direct intervention: among the former, the need for communication and awareness campaigns at the national level; among the latter, the need of education, both for SEs operators and for the business sector (to raise awareness on companies' social responsibility), and by of supporting networks for SEs.

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