



Deliverable 3.1

8 country reports on Work-based adult education providers

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I. Introduction

a. Objective

This report aims at responding to work-based adult education providers network initiators needs for better understanding their context and key stakeholders with the potential to enable them to scale up. Thanks to this report, partners of the Net-Works project – as well as other potential organisations interested in creating or strengthening networks of work-based adult education providers – may identify key actors, potential beneficiaries, relevant legislation and financial instruments into force in the analysed countries. Briefly, this deliverable responds to the specific objective of networks capacity-building (OMT1 Networks capacity building) of the Net-Works project, co-financed by the Erasmus+ programme. These objective addresses, in particular, the insufficient connection and networking between the different subjects involved in social inclusion and adult education within the workplace and are looking to develop synergies and to establish a dialogue that provides an exchange of skills and experiences within social economy and beyond, by collaborating with public decision-makers and by carrying out positive lobbying actions.

b. Researched area

This report analyses data gathered by all project Partners as reflecting the **context of work-based adult education providers' context from 7 countries, which are the implementation countries of the project – namely Hungary, Ireland, North Macedonia, Portugal, Romania, Serbia and Slovakia** – on top of which, the consortium has decided to add other European countries for comparative purposes, thanks to the extent of the geographical scope of one of the partners. Hence, the report overall provides an analysis of 19 European countries. Data had been collected by Country Report Fiche that each project Partner filled out after in depth research and analysis, as follows:

- GP – Galileo Progetti, **Hungary**;
- ISEN – Irish Social Enterprise Network, **Ireland**;
- CDI – Community Development Institute, **North Macedonia**;
- A3S – **Portugal**;
- AFF – Ateliere Fara Frontiere, **Romania**;
- IDC – Initiative for Development and Cooperation, **Serbia**;

- ASSE – Association of Social Economy Entities, **Slovakia**;
- ENSIE – Austria, Belgium, Bulgaria, Croatia, France, Greece, Italy, Latvia, the Netherlands, Poland, Slovenia, Spain.

Accordingly, throughout all chapters of this report, first, the research focuses over the implementation countries of the Net-Works project, then the report briefly presents situation and relevant information on the above mentioned additional European countries, which have been analysed for comparative purposes.

c. Definition

In this report and in the Net-Works project, **the project partners will consider work-based adult education providers as WISEs (Work Integration Social Enterprises)**, given that the partners are, in fact, WISEs networks. WISEs are defined by three identifying principles:

1. **They are enterprises whose main objective is the social and professional integration of disadvantaged people;**
2. **They are enterprises at the core of the economic system;**
3. **They develop a strong pedagogical dimension.**

Hereby disadvantaged people are defined as persons belonging to vulnerable groups. **The International Labour Organisation defines vulnerable populations *in relation to access to, and need of, social protection and social service provision, in order to be able to develop and have equal chances of well-being and happiness.***

The most common vulnerabilities can be easily identified in different forms of societies all over the world, being generally characterised by physical or mental impairment and the social stigmatisation that comes along. These characteristics often embody both the cause and effect of their lack of socio-economic opportunities that ultimately lead to a vicious circle from which vulnerable groups cannot escape without support. Some of these vulnerable groups include: long term unemployed individuals, early school dropouts, elderly, people at risk of poverty, youth leaving social protection system, ethnic and racial minorities, refugees convicts and ex-convicts, victims of domestic abuse or human trafficking, homeless people, single mothers, people with substances addictions.

WISEs choose to work with people from these categories that are still ignored or not given enough support to overcome the social conditions that made them a vulnerable group from the beginning.

WISEs are represented by different economic actors striving for more inclusive and integrated forms of employment, such as Sheltered Workshops, Social Cooperatives, organisations offering counselling and training in order to make this type of social enterprises more visible. WISEs play a fundamental role by promoting and using the work-based learning methodology, addressing mainly people in disadvantaged situations and social exclusion, so as to improve their employability by providing the necessary skills. This is why the term “WISEs” is used when talking about work-based adult education providers.

Key criteria	Definition	Examples (i.e. legal form)
Typology 1 Institutionalised WISEs	Defined by <i>ad hoc</i> legal forms, statuses and accreditation schemes designed specifically for WISEs (with a specific focus on work integration).	Sheltered employment, insertion companies, vocational training providers, conventional enterprises, etc.
Typology 2 Organisation with a public benefit status	The public benefit status enables organisations to benefit from tax relief and other incentives.	Associations, foundations and non-profit companies, associations reconnues d'utilité publique, NGOs, etc.
Typology 3 De facto WISEs	Those that have not been formally recognised but produce important services of general interest	Associations, cooperatives, conventional enterprises, private institutions of social solidarity, etc.

II. Context, overview and types of WISEs

The failure of most labour policies – including combined policy measures through supported employment – have opened the way to new initiatives, including the emergence of autonomous organisations explicitly created for training and employing disadvantaged workers directly, either in stable or temporary ways: Work Integration Social Enterprises (WISEs).

WISEs are defined as in the previous chapter. WISEs integrate disadvantaged workers into work and society through productive activity and pay disadvantaged employees a wage that is equal or at least comparable to that of other workers. Then, WISEs are engaged in a plurality of income generating activities.

To empower and take stock of the skills of disadvantaged workers, WISEs have developed a number of alternative strategies. Firstly, they create **transitional occupations** that provide work experience and on-the-job training with a view to supporting the integration of the target group in the open labour market. Training periods before recruitment by the same WISE or by other employers – only partially paid by the same WISE or by public entities – are in this case possible. In this sense, WISEs can be considered as work-based adult education providers. Secondly, they create **permanent jobs** that are sustainable alternatives for workers disadvantaged in the open labour market.

In Europe, there is a big variety of typologies of WISEs with different legal statuses depending on national regulations. The following section will give an overview of what are the main work-based adult education providers in informal and non-formal learning, what the collaborations are between them within the analysed country, the diverse typologies of WISEs existing and their focus areas of training addressed to disadvantaged groups.

a. Hungary

The concept of WISEs is quite new in Hungary and connected to the influence international and non-governmental organisations. Here the various actors working in the field are not employed in unanimous definition of “social enterprises”. There is a lack of common term and definition, therefore the researchers can base just on this own understanding and on data from the Hungarian Central Statistical Office.

However, in Hungary there are also good examples of successful social enterprises, so called **rehabilitation enterprises** which provide complex rehabilitation training during the job activities for persons with disabilities.

On the governmental level, the most important institution is the “Nemzeti Szakképzési és Felnőttképzési Hivatal”, The National Office of Vocational Education and Training and Adult Learning (NOVETAL). This institution is controlled by the Ministry for Innovation and Technology and is responsible for different duties related to vocational education and training (VET) and adult learning on national level. NOVETAL operates 41 VET centres and about 370 schools in Hungary. NOVETAL develops and analyses all activities related to adult education within the formal education system. This Institution also operates at European level by complying with some European initiative: EQAVET, Euroguidance and EPALE.

NOVETAL operates a career guidance management, information, and consulting service for adult citizens in Hungary.

However, before these organisations of development and support for “disadvantaged” audiences appeared in Hungary, certain national traditions already existed and provided their roots to social enterprises. These include civil society organisations (CSOs), the non-profit and philanthropic, the national associative tradition, cooperatives in particular social cooperatives, but also socially responsible businesses, as well as only religious initiatives.

- Foundations work mainly in the field of education, social assistance and culture, while associations are more involved in the field of recreation, sports and culture.
- Non-profit companies operate in the fields of culture, education, social protection and community and economic development.
- Non-profit social enterprises are involved in social assistance, education, and health care.
- In the case of social cooperatives, the most frequent fields of activity include manufacturing, agriculture, forestry and fishing, trade, repair of vehicles, administrative department.

The public sector financially supports the development of social economy initiatives and social enterprises through programmes, via the national budget or European subsidies. Recently, local governments themselves have participated in the creation of social enterprises.

b. Ireland

There is currently little information on the total number of WISEs in Ireland. WISEs deliver a range of goods and services and, in the process, create training and employment opportunities for the long term unemployed and other marginalised groups. WISEs generate a traded income through the sale of goods and services and combine this income with significant statutory funding, and to lesser extent private and public donations, to sustain their activities. One can identify three main types of Irish WISEs, which share a number of common characteristics:

- 1. Sheltered Employment or 'workshops'** - provide training and employment opportunities to persons with a physical disability and/or learning difficulty and are run by voluntary, non-profit organisations. In 1997, there were an estimated 7,900 persons with a disability working in approximately 215 sheltered workshops.
Example: Sheltered Workshops - [About Rehab Enterprises - Rehab Home - County Wexford Community Workshop \(cwcwe.ie\)](#)
- 2. Local Development WISE's** are community and area-based organisations which evolved to tackle local problems of social exclusion and essentially incorporate two sets of goals: the provision of community based services and the creation of training and labour market reintegration opportunities for the long term unemployed and other disadvantaged groups.
Example: CE scheme [Sunflower Recycling](#), [Bridge Project | City of Dublin Education & Training Board \(etb.ie\)](#) [Training \(paceorganisation.ie\)](#) [Churchfield Community Trust](#)
- 3. Social Economy WISEs** - has a direct link to the national Social Economy Programme and similar objectives to those WISEs linked to local development excepting the fact that they are participants into a national programme which has particular eligibility requirements. The workers represent a priority in this type of WISE- they are hired temporarily from one to three years and receive a wage, in line with national minimum wage standards for a full 39 hour week working programme.
Example: CSP [WALK - The Green Kitchen 2019 and the Rediscovery Centre's expansion plans | Rediscovery Centre](#)

Some WISEs collaborate with each other, and sometimes with other public adult education providers, in order to maximise their social impact. Here are some examples:

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- B2B - Sunflower recycling purchase planters for the Green Ribbon project from another social enterprise, e.g. [PACE](#)
- Formal relationships between state agencies, ETB's and WISE's, e.g. [Bridge Project | City of Dublin Education & Training Board \(etb.ie\)](#)
- A CE scheme sponsor organisation may partner with another smaller organisation for placement of CE participants, e.g. [Churchfield Community Trust](#)

c. North Macedonia

There is a deficiency of systematic overview of social enterprises in North Macedonia. Here the terms of social entrepreneurship and social enterprise had emerged over the last few years. Social enterprises subsidise to the creation of informal jobs (as a transitory stage between training and employment) and increase a disadvantaged worker's level of productivity and offer high quality jobs to the most vulnerable members of society. Still, the understanding of social enterprises is less on adult education provider as being considered an informal sort of education.

Instead, adult education institutions have a long tradition in Macedonia, since the 1920s when the first Folks' University was established. Since 2011, according to the Law on Open Civic Universities for Lifelong Learning, they are defined as "institutes providing public services in the area of formal education of youth and adults" (elementary education for adults, secondary education for adults, professional training, vocational education for occupation, technical education for post-secondary education of adults, re-training and further training, including non-formal education for young people and adults) intended for making these people capable for work, for various social activities or personal development in accordance with the Law on Adult Education. Although they have the status of public institutes, they lost the funding from the state in 2001 so they are forced to do self-financing. The Law on Open Civic Universities for Lifelong Learning provided modalities for their transformation but only some of them have passed through this process.

Besides the Open Civic Universities in North Macedonia, in the past several years, complying with the Law of Adult Education, non-formal education and training providers are schools, higher education institutions, as well as specialised adult education institutions, companies, trade unions, social enterprises, non-governmental organisations (NGOs) registered in the area of the adult education.

Based on the experience of the country, these adult education providers play an important role in the local community and enjoy support from the state that guarantees state funding of their operation and provision of programmes. The intention is to open up access to education for all, with the inclusion of the marginalised groups, capacity building of the adult population for an increase of their employability in accordance with the labour market needs, etc.

It is important to underline that these institutions:

- besides the vocational adult education, also offer a variety of adult education programmes, such as civic education, programmes for personal development, etc.;
- offer programmes in the field of cultural education, foreign languages, civic education, health education, and VET;
- are politically and ideologically independent.

d. Portugal

WISEs are one of the most important adult education providers in Portugal, where social and employment policies are only at national level. Because of the lack of recognition of WISEs, there is no official data and therefore the current analysis is more empirical. Regarding WISEs practices, despite the lack of a legal recognition of WISEs, social economy organisations act in the field of work integration of their beneficiaries. Most of them develop activities in social services and one of them is employment. So, one can categorise *de facto* WISEs into two kinds of work:

1. ***de facto* WISEs – Counselling services.** This typology of *de facto* WISEs integrates Social Economy Organisations (SEO) supporting people into regular labour market providing: a) employment counselling services and matching supply and demand on Labour market; b) VET with a component of on-the-job training and internship in the labour market; c) on-the-job workshops that simulate a real work context.

These *de facto* WISEs work on vocational orientation, skills balance sheet, referral to increase skills and qualifications and matching between candidate profile and employers offers. The intervention of these WISEs can combine individual support, like in a counselling or coaching process, with group sessions of capacitation. In what concerns the focus areas of training within WISEs and the kind of skills developed for the integration of disadvantaged groups into the labour market, WISEs implement professional practices particularly favourable to the development of five

competences, of the eight essential ones defined by the European Union, which are: communication in mother tongue; mathematics and scientific skills; social and civic skills; digital competence (information and communication technologies); learning to learn (the ability to manage effectively self-learning, both individually and in a group). Also, all *de facto* WISEs aim to develop some socio-emotional skills that the professionals identify as lacking in beneficiaries resorting, in most cases, to an individualised plan suitable for each person.

2. ***de facto* WISEs – Production of goods and services.** Production varies according to type of link between people who are producing and SEO: a) goods and services are produced by trainees in the component of on job training – goods are used for the SEO itself, are given to trainees or are sold in the market; b) goods and services are produced by workers of the SEO, in social businesses; c) SEO creates a regular enterprise, employing vulnerable people and all benefits belongs to SEO.

e. Romania

The new social economic enterprises appeared in Romania after 1989, predominantly in the shape of associations and NGOs that were trying to make up for the lack of public services that the newly formed governments were still trying to sort out. Many WISEs continue their work as NGO to fill in for the still lacking public social services and to advocate for a more comprehensive national policy regarding the integration and acceptance of vulnerable persons in the labour market.

Since they have been officially recognised as a stand-alone economy actor in 2015, 45 WISE organisations have been certified as work integration enterprises and can be declared as institutionalised WISEs (Typology 1).

However, due to the general restrictive legislation in place, many *de facto* WISE entities did not apply for the official status even though they produce social services through work integration.

The Romanian legislation in place understands vulnerability and facilitates the work integration through economic exemptions mostly for disabled people. That is why this category represents the biggest vulnerable groups that WISE institutions work with and for. Most of them are also Authorised Protected Units (UAT).

f. Serbia

After more than 10 years of advocacy, a modern and stimulating Law on Social Entrepreneurship was adopted in Serbia in February 2022. While waiting for the legal framework the practices of social economy, the concept and its positive effects have been recognised in the civil sector and among the public experts, especially when it comes to WISEs. There are certain legal forms that the legal system in Serbia traditionally recognises and that play an important role in the development of social entrepreneurial initiatives. These are companies for professional rehabilitation and work integration of persons with disabilities and cooperatives.

The adult education providers in Serbia in forms of social enterprises fully or approximately correspond to the WISE concept, meaning that their main goal is focused on work integration of disadvantaged people, that play an important role in the economic system and develop a strong pedagogical dimension based on the acquisition of professional skills. These are associations of citizens, cooperatives, enterprises for work integration and professional rehabilitation of persons with disabilities, spin-off enterprises (most frequently in the form of a company with limited liability and a joint-stock company), foundations, business incubators and development agencies. Thus, these organisational forms, more or less guided by the employment model, open opportunities for employment and professional training for people with employment difficulties, such as people with disabilities, women, Roma, youth, migrants, the homeless, ex-offenders, etc.

g. Slovakia

Currently, organisers and providers of work-based lifelong education are mainly civic associations (organisations with a public benefit status), schools and some other providers who specialise in the topic or address it within their projects (institutionalised WISEs) - only a fraction of WISEs has the means and capacities to do so, and if so, it is in cooperation with a partner organisation, such as NGO, and lacks the longer term structure - it has been done only within the project scope and period. (e.g.: WASCO - cooperative works on EDU programmes with partners within the Centre of Opportunities Valaska). WISEs usually focus on the basic work rules of the certain work placement and development of skills necessary for the given job position.

h. Additional countries

Austria

In Austria there is no legal status specific to WISEs, one can formulate the typology either based on the legal status of enterprises that are recognised as “public benefit”-enterprises. In this case the WISEs are classified into associations, GmbHs and cooperatives, all three falling under the category of *de facto* WISEs. Or one can formulate the typology based on the financial support for WISEs: in Austria, WISEs get funded mostly through AMS/SMS based on “projects” (cases) that can be provided to SÖB (Sozialökonomische Betriebe), applying to 5,752 enterprises, GBP (Gemeinnützige Beschäftigungsprojekte), applying to 1,542 enterprises, or BBE (Beratungs- und Betreuungseinrichtungen), applying to 58,251 enterprises. These funding structures hold a legal status. The regulations SÖB, GBP and BBE relate to job inclusion only, meaning not to vocational training. The SÖB, GBP and BBE regulations provide WISEs with a *de facto* privileged market access regarding AMS’ need for these services.

Belgium

Overall, since the beginning of the 1980s, the regulation of and support to WISEs has been gradually transferred from the federal level (Belgium) to the regional level (Flanders, Wallonia, Brussels). Since 2014, all policies on social enterprises and social economy are autonomously taken by each region.

In Belgium, the formally recognised typologies of WISEs (Typology 1) are Collectief maatwerk (MW) (“collective customised job”), consisting of maatwerkbedrijven (MWB) and maatwerkafdelingen (MWA), concerning overall 156 WISEs, and Lokale diensteneconomie (LDE) (“proximity services”) applying to 178 WISEs in Flanders. In Wallonia, the Entreprise d’Insertion (EI) (“integration company”) applying to 98 WISEs, Entreprises de travail adaptées (ETA) (“companies organising work customised to persons with disabilities”) applying to 55 WISEs and Initiatives de Développement de l’Emploi dans le secteur des Services de proximité à finalité Sociale (IDESS) (“employment development initiatives in the proximity social services sector”) applying to 62 WISEs, are formally recognised types of WISEs.

Bulgaria

The process of legal recognition of WISEs is described in the recently adopted Law on Enterprises of the Social and Solidarity Economy (2019). The law determines two types of social enterprises (class A and class A+). 29 WISEs in Bulgaria fall in the category of Social enterprises class A and 2 WISEs in the category of Social enterprises class A+. In both categories, WISEs are formally recognised if they are registered in Social Enterprises Registry. Specialised Enterprises and Cooperatives of People with Disabilities cover 217 Bulgarian WISEs, which have to be registered in the Register of Specialised Enterprises and Cooperatives of and for People with Disabilities to be formally recognised, while WISEs in the category of Shelter Employment Centres – currently 2 – have to be registered in the Agency of People with Disabilities to be legally recognised.

Croatia

The WISEs in Croatia are not recognised as a legal form and therefore belong to the category of *de facto* WISEs. They fall under the following categories: WISE associations (approximately 10 WISEs), WISE (social) cooperatives (approximately 25 WISEs), Veterans social working cooperatives (approximately 10 WISEs), WISE limited liability companies (approximately 5 WISEs) and WISE sheltered of integrative workshop (7 WISEs, in different legal forms). In Croatia, there is no specific legal form for social enterprises. However, a number of legal forms may be used by social enterprises; these organisations most often register as cooperatives, or limited liability companies (subsidiary companies of associations). Eligible forms also include foundations and private social-welfare institutions, but those are either rare (foundations and sheltered workshops) or not perceived as social enterprises (social-welfare institutions).

France

In France, among the typologies that recognise WISEs specifically as such are Entreprise d'insertion (1082 WISEs), Entreprise de travail temporaire d'insertion (322 WISEs), Entreprise d'insertion par le travail indépendant (13 WISEs) and Entreprise adaptée (800 WISEs). To the group of formally non-recognised *de facto* WISEs belong regies de quartier (RQ, « Neighborhood enterprises »), groupements d'employeurs pour l'insertion et la qualification (GEIQ, « Employers organisations for work integration and training ») and centres d'adaptation à la vie active ("Centres of adaptation to active life").

Greece

All types of Greek WISEs are formally recognised as institutionalised WISEs, corresponding to Typology 1. Namely, these enterprises are either Social Cooperatives of Limited Liability (KoiSPE; 29 WISEs), Social Cooperative Enterprises of Integration of Special Groups (KoinSEpEntaxisEidikonOmadon; 10 WISEs), Social Cooperative Enterprises of Integration of Vulnerable Groups (KoinSEpEntaxisEvalotonOmadon; 33 WISEs), Social Cooperatives of Inclusion (KoiSEn; 0 WISEs), Women's Agricultural Cooperatives (141 WISEs). Only just between 2011 and 2021, the government legally recognised new typologies of WISEs in order to facilitate the integration of other disadvantaged groups.

Italy

Italy has approximately 5300 Work integration social cooperatives as well as other WISEs (no number available), which are formally recognised by the government as WISEs (considered as Typology 1). The disadvantaged workers employed in these social cooperatives are mainly disabled persons, but also drug addicts, psychiatric patients and prisoners. The most widespread Italian WISEs are recognised by a Law adopted in 1991, but operating in Italy since the 1980s.

Latvia

There is only one way of operating as WISE de-jure, namely having acquired social enterprise status as a limited liability company and be registered as WISE with the main aim of integrating a certain group forming at least 50% of the employees (Typology 1). As for de-facto WISEs (Typology 3), there could be identified organisations that fit the main definition and criteria put forward, but they would not mostly identify themselves with the notion of WISE, nor there is reliable data on statistics of them or proper research done on this topic. De-facto WISEs most likely are working in the form of a usual Limited liability company or NGO. Overall, WISEs in Latvia belong to the category of limited liability companies with social enterprise status, which are formally recognised in Latvia via the social enterprise status. Out of all companies with social enterprise status, 33 are aimed at the work integration of disadvantaged groups. De-facto WISEs most likely are working in the form of a usual Limited liability company or NGO.

The Netherlands

Due to the non-existence of a dedicated legal status or structure for WISEs in the Netherlands, WISEs operate under other existing legal forms: Association (Vereniging), Foundation (Stichting), Cooperative (Coöperatie), Private company with limited liability (Besloten Vennootschap; BV) and Public limited company / stock corporation (Naamloze Vennootschap; NV) (European Commission, 2019: 24). WISEs are formally recognised as an enterprise under the legal form they operate. The available publications do not provide clear statistics on the number of WISEs.

Poland

In Poland, there are three different types of formally recognised WISEs (Typology 1). 1200 WISEs appear in the legal form of an NGO, 1580 WISEs in the legal form of social cooperatives and 136 in the legal form of cooperatives of work. Non-recognised are however the 1038 *de facto* WISEs in form of Institutions of job safety (Typology 3).

Slovenia

Slovenian WISEs can take the legal forms of Invalidska podjetja (company for people with disabilities), applying to 145 WISEs, Zaposlitveni center (Employment centres), applying to 66 WISEs or Social enterprises, applying to 275 WISEs, all of which are formally recognised via their legal form (Typology 1).

Spain

In the specific case of Spain, three main legal and organisational forms have been distinguished as WISEs: employment integration enterprises, comprising 185 enterprises, special employment centres (CEEs), comprising 2,202 enterprises, and social initiative cooperatives, applying to 850 enterprises.

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The particular WISEs typologies and forms of organisations within all 19 studied countries are centralised in the table below:

Country	Typology 1 Institutionalised WISEs	Typology 2 Organisation with a public benefit status	Typology 3 <i>De facto</i> WISEs	Form of organisations
Austria	-	-	√	Associations, GmbHs, cooperatives
Belgium	√	-	-	Insertion companies
Bulgaria	√	-	-	Sheltered employment centres, specialised enterprises & cooperatives for people with disabilities
Croatia	-	-	√	Associations, social cooperatives, limited liability companies, sheltered enterprise workshops
France	√	-	√	Insertion companies
Greece	√	-	-	Cooperatives
Hungary	-	-	√	Rehabilitation companies for people with disabilities
Ireland	√	-	-	Sheltered employment / workshops, local development WISEs, social economy WISEs
Italy	√	-	-	Work integration social cooperatives
Latvia	√	-	√	Limited liabilities companies (T1), NGO (T3)
The Netherlands	-	-	√	Associations, foundations, cooperatives, private companies with limited liability, public limited company
North Macedonia	-	√	√	Associations Sheltered workspaces

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				cooperatives
Poland	√	-	√	NGO, social cooperatives, cooperatives for work
Portugal	-	-	√	Social economy organisations
Romania	√	-	√	Social enterprises, work integration enterprises (T1), NGOs
Serbia	√	-	√	Associations, cooperatives, enterprises for work integration and professional rehabilitation, spin-off enterprises, foundations, business incubators, development agencies
Slovakia	√	√	-	Civic associations, NGO
Slovenia	√	-	-	Employment centres, companies for people with disabilities
Spain	√	-	-	Employment integration enterprises, special employment centres, social initiative cooperatives



Main findings

In a nutshell, the diverse legal forms of WISES on the national level and the differences between country-specific regulations result in a great heterogeneity of WISEs' statuses when regarding Europe as a whole. While some national governments created and use WISEs-specific legal forms (e.g. Belgium, Greece, Ireland, Italy, Romania, Serbia, Slovakia, Slovenia and Spain), others do not formally recognise WISEs via WISE-specific legal forms, but via other means, e.g. the Netherlands, where WISEs operate and are recognised under other existing legal forms, but not as social enterprises or WISEs or Hungary where there is not even a common understanding on the concept of social enterprise as well as formal recognition of organization supporting vulnerable people others than those with disabilities. North Macedonia, for example, does not recognise formally WISEs still they have specific legal forms for associations, sheltered workspaces and cooperatives. Another example is Croatia where WISE associations and (social) cooperatives are recognised as potential social enterprise (Strategy for Social Entrepreneurship Development). In countries like France, Latvia and Poland, where generally official legal forms for WISEs exist, not all enterprises that integrate disadvantaged persons to work are included in this category. Bulgaria, additionally, introduced the concept of formally recognised Sheltered workshops for disabled, which are not social enterprises, just employers with at least 30% disabled employees. Countries like Bulgaria require WISEs to be enlisted in certain registers in order to be formally recognised. In other countries again, it is reasonable to classify according to different criteria than the legal form of the enterprise, which better fit the national particularities. For instance, in the case of Austria, classification is carried out according to the legal status of the project-based financial support for WISEs.

An interesting example for social economy in Europe is the case of Portugal that had implemented during 1998 to 2015 a formal WISE law addressed to vulnerable groups regarding employment, so that legally recognised the status of WISEs. Even so, the law had been abolished during the last economic crisis and currently there is no legal frame to recognise WISEs in Portugal.



Adult education providers in form of WISEs in the different countries in Europe employ and therefore train and educate all types of disadvantages workers, or alternatively, for WISEs with a certain legal status, target only specific groups like people with disabilities, (rehabilitated) (ex-) drug addicts, psychiatric patients, (released) prisoners, persons with mental health problems, victims of domestic violence, homeless, migrants, refugees and asylum seekers, women of rural areas, etc.

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It is suggested taking into account numbers of estimation of social enterprises, whether relevant, existing in EU countries (Table 14, p. 106-107 of the Study [*Social Enterprises and their ecosystems in Europe*](#)).

III. Legal framework of adult learning

In European countries, there are numerous opportunities for adult training and education provided for disadvantaged persons that are based on national or regional labour policies. In general, the role of labour policies is to ensure that all workers can find suitable jobs that allow them to make adequate use of their capabilities and to acquire any missing ability that may boost their competitiveness. To this end, there are a number of policies designed to sustain disadvantaged workers by creating, improving and maintaining employment opportunities for these. Regulations in place in this field in European countries are targeting different disadvantaged people groups, allowing them to benefit from support measures adapted to their specific situation. Unemployed people are hereby especially in the focus, they can, for example, access education and training measures aiming at up- and reskilling.

There are, however, differences in the country-specific regulatory policies on vocational training in its various contexts.

a. Hungary

The Government Decree 1603/2014 (XI.4.) is the decree on adopting the Hungarian National Social Inclusion Strategy II, the Framework Strategy of the policy of lifelong learning, the Strategy of the Development of Public Education, and the Medium-term strategy against leaving school without qualifications. The strategy has three main objectives: 1) promote lifelong learning, improve accessibility to training; 2) consolidate lifelong learning in the adult education and training system; 3) visibility and recognition of the value and results of learning.

According to the preamble of Act LXXVII of 2013 on Adult Education, the aims of the Act are “to make Hungarian inhabitants capable of meeting the challenges of economic, cultural and technological development; enter the world of work successfully; succeed in life and have an improved living quality from adult learning, it is necessary to have better organisation in vocational, foreign language and state-supported training and improve the quality of the content and reinforce the supervision of implementation”.

The term adult training refers to organising adult learning outside the school system. It includes vocational training as well as organised training aimed to form and develop competences. From September 2020, the preparation for a vocational qualification or a partial vocational qualification is a high priority in the Hungarian political agenda. The largest group of trainings are vocational qualifications that can be obtained in the framework of VET institutions or in adult training institutions.

The training participant receives a certificate after completing the vocational training. This is a prerequisite for a qualifying examination that can be taken at a trainer-independent, state-accredited examination centre. After completing the qualifying examination successfully, the examinee acquires a state-recognised certificate of vocational qualification. Thus, the training institutions and the examination centres are becoming separated. Vocational institutions are qualified as accredited examination centres until 31 December 2025, according to the temporary provisions of the Act on Vocational Education and Training.

b. Ireland

In Ireland, Further Education and Training (FET) is principally publicly funded by the Department of Education and Skills, through SOLAS, the Further Education and Training Authority, and delivered locally through the Education and Training Boards. The focus of SOLAS' strategy is on skills, on active inclusion and on improving the quality of FET provision by expanding the evidence base of the central pillars of the Strategy as well as inclusion of related interdependent parts of a quality FET framework.

A key aspect of the FET Strategy is the provision of quality education and training solutions that respond to employers' existing and evolving needs while creating high quality portable skills for learners, valued by learners and by employers both nationally and internationally. Therefore, the early identification of evolving skill needs is crucial to the success of the Strategy.

FET programmes are administered by the Education & Training Boards (ETB). There are 16 ETBs across Ireland, the largest of which is the City of Dublin Education & Training Board. They are responsible for the delivery of a range of Adult Education programmes.

Community education is outside the formal education sector, with the aims of enhancing learning, fostering empowerment and contributing to civic society. It is located in communities and the content of the courses are based on the needs of individuals and

communities. The community education service facilitates and supports community-based adult education classes for a range of groups through the provision of tutor hours. Community education groups and voluntary organisations are invited to apply for this service every November. Priority is given to community education courses that engage individuals and groups who experience particular barriers to participation in adult learning and increase participation in community activity.

Often the public service will give external support to adult work-based education providers in areas that the organisation lacks. These could be in CV writing services or in IT skills that might be complementary to their chosen work.

c. North Macedonia

In Macedonia there is no concrete law for lifelong learning, but lifelong learning is part of other different laws connected to education. As a part of the system of education lifelong learning is included in adult education law, law for national qualification framework, law for vocational education and training, law for higher education. Legislation on primary and secondary education provided only for 'second chance' opportunities for adults with uncompleted compulsory education to complete their primary school qualifications, without which they are gravely disadvantaged in the labour market.

The first strategic Programme for Adult Education was developed in 2006, setting out objectives for tackling the illiteracy problem and providing basic education, providing education to increase life opportunities and increase social cohesion, and ensuring that adults are able to acquire skills and knowledge that equip them to meet labour market needs and cope with social change.

The Lifelong Learning Strategy 2017–2020, inspired by European standards and funded by the EU Instrument for Pre-Accession Assistance, aims to enhance lifelong learning by modernising the vocational education and training and adult education systems.

d. Portugal

In 2019, 47.8% of the population between 25 and 64 years old, has a lower level of qualification than secondary education. In 2020, in the population residing in Portugal aged 15 or more, around 55% have not completed secondary education. The National

Qualifications System aims to promote the generalisation of secondary education as the minimum education of the population and the instruments necessary for its implementation. This would make it mandatory for school-age youth to finish 12th grade or attend school until they are 18 years old, while for adults it would be necessary to increase their basic training, generating the personal and professional skills needed for the labour market.

Therefore, there have recently been more public programmes aiming to address the work skill of adults: in 2016 the Qualifica Programme was launched, which bases its strategy on an integrated qualification of educational and training responses, involving a wide network of operators. Its general objective is to improve the general qualification of the population and improve their employability.

The Qualifica Centres network currently comprises 310 centres and consists of three instruments:

- “Qualifica Centres”, specialised in adult qualification, geared towards information, counselling and referrals for education and vocational training for adults aged 18 years and over who are looking for a qualification.”
- The “Qualifica Passport”, a (digital) instrument for guidance and individual registration of qualifications and competences
- The “Credit System” allows the attribution of credit points to qualifications included in the National Qualifications Catalogue and also to other certified training, as long as they are registered in the Educational and Training Offer Information and Management System (SIGO) and comply with the quality assurance criteria in force. This system incorporates the principles of the European Credit System for Vocational Education and Training (ECVET), favouring mobility within the European space.”

All regulatory policies in Portugal are designed and applied at national level and connected with each other.

e. Romania

In 2007, with the joining of the EU, Romania started to implement policies and programmes aimed at expanding the learning opportunities addressed to adults.

The biggest national programmes in this regard have been financed by the European Social Fund (ESF), respectively ESF+ since 2021. The first national programme

complying with this framework was the POC DRU (Programul Operațional Sectorial Dezvoltarea Resurselor Umane) between 2007-2013, followed by POCU (Programul Operațional Capital Uman) in the 2014-2020 timeframe and finally POEO (Programului Operațional Educație și Ocupare), which is currently open for public debates. They represent national programmes with EU financing that are open to public institutions, private entities and NGOs willing to implement projects supporting the development of work skills for the 21st century. The strategies also follow the inclusion of marginalised groups in the modern job market by anticipating school dropout and potential vulnerabilities they might face.

All of these programmes recognised the new reality of the constantly changing labour market and the need of a qualified human capital that can adapt to the realities of the 21st century, mainly the transition to a green and digital society.

Besides these main policies, the public authorities rely on two other types of activities that aim to include mainly vulnerable adults in an education process: 1) training for adults in mostly hand-made crafts and 2) a recovery education plan for those without a minimum education level.

The current adult learning public programme, 'The Second Chance', is dedicated to primary and middle school classes that adults can attend at the end of the week. There is also a number of high schools organising night classes for adults willing to catch up with their education and get a diploma. 'The Second Chance' programme is open for every adult that did not manage to graduate primary or middle school classes and for teenagers who are 4 years older than the average pupil age of the class they register to.

The alternative to the standard formal education for these vulnerable groups is the skill training classes offered by the National Agency for Employment (ANOFM) that offers at the end a certificate in different professions: plumber, barman, waitressing, electrician, chef etc.

The above mentioned policies fall under the Law 76 from 2002 and fail to address exactly disadvantaged workers. They do not provide an effective response to the needs of this market and lack an adapted approach to the comprehensive needs of the unemployed, in particular updating skills and providing integrated services. The current legislation is not recognising the role WISEs could play in the field. Measures for WISEs, such as targeted subsidies for employment and vocational counselling, to be co-financed by the European Social Fund, have been implemented late and often fail to target most of those targeted and have limited results, short-term, project-based perspective. Besides the private initiatives of WISEs and businesses, even the public education opportunities for adults

are standalone actions taken by various bodies (such as the Ministry of Education), not coordinated with other institutions.

In the absence of encouraging more WISEs implications with supportive legislation, the active measures instituted on the labour market and administered by the County and Local Employment Agencies do not sufficiently address the improvement and provision of integrated services. A national policy to guide all the actors involved in the adult education sector is not currently in debate at public level.

f. Serbia

The Law on Adult Education recognises adult education as part of the unique educational system of the Republic of Serbia, which provides adults with the lifelong acquisition of competencies and qualifications necessary for personal and professional development, work and employment, as well as socially responsible behaviour.

Adult education is implemented as formal, non-formal education and informal learning.

Non-formal adult education, in terms of this law, is organised adult learning processes based on special programmes, to acquire knowledge, values, attitudes, abilities, and skills aimed at the personal development of adults, work and employment, and social activities. On the other side, informal adult learning, in the sense of this law, is a process of independent acquisition of skills mentioned above. Lifelong learning is recognised as a basic principle of the adult learning process and it refers to respecting the needs and opportunities of adults for learning and development throughout life in all its areas.

The next law that recognises lifelong learning as an important principle is the Law on the National Qualifications Framework, which is based on the same principles as the Law on Adult Education plus it recognises non-formal education programmes like those that are:

- achieving the standard of professional competencies, in part or in full, by the qualification standard;
- improving knowledge, skills, and abilities, for personal and professional development and socially responsible behaviour, improving the quality of life, general education and culture (foreign language programmes, computer programmes, programmes for improving “soft skills”, improving media literacy, programmes for the development of entrepreneurial and leadership skills, improvement and protection of life skills, etc.);
- providing career guidance and counselling services.

g. Slovakia

The Ministry of Education of Slovakia had created Lifelong Learning and Counselling Strategy (2021-2030) as a solution for the need to systematically link existing education subsystems (formal, non-formal education and informal learning) into functional relationships, open them up and supplement them with lifelong guidance to meet real needs, citizens, employers, public administrations and educational institutions.

Career guidance services provided through employment offices (public employment services) are focused on the measurable development of career management skills, using modern multidisciplinary methods and information about the local labour market. The services are easily accessible, especially to the long-term unemployed, and are mainly linked to the labour market. However, services provided by employment offices remain unavailable to the most vulnerable groups of the population (socially excluded groups with low education, often without registration in the social system) and are unattractive to employed people who would be interested in changing careers. Career counselling for adults is available at employment, social affairs and family offices (the Employment Services Act allows for the provision of counselling services to "jobseekers", but is used by only a few dozen citizens a year). Although the number of private providers of career guidance has grown dynamically in recent years, such guidance is not available to everyone, especially for vulnerable groups. Exceptions are civic associations and some providers, which focus their activities specifically on marginalised groups, but these are isolated cases. No institution systematically provides lifelong guidance for adults in its entirety. Beneficial work in this direction is performed by professional organisations that bring together counselling entities and develop professional and promotional activities in the field of counselling.

Career guidance services are provided to people with disabilities in different sectors sporadically and there is no specific system for this type of support.

h. Additional countries

Austria

Vocational training and education paths in general are in Austria accessible to people currently not in employment. Among others, the government can cover the costs for vocational training or they can receive an education grant for low and medium qualified

people. Vocational training is also provided to young disabled people, socially excluded people and people with special needs, women, disabled people and people with health impairments. Apart from financial aid for vocational training, support can also be in the form of supervision or coaching itself.

Belgium

Adult learning, as part of the education system, in Belgium, is a regional competence, then all measures are differently taken and applied in Flanders and Wallonia.

In Flanders, VDAB, the Flemish Service for job placement and vocational training, guides people towards a job. They offer training possibilities, some for free. They organise this for everyone interested. VDAB works together with GTB to fulfil their mission (Gespecialiseerd Team Bemiddeling – Specialised Team Employment Mediation). For people having difficulties getting/keeping a job there are different organisations offering support / training under the umbrella of "Werkplekarchitecten", Work Place Architects. These organisations are GOBs (Gespecialiseerde opleidings- begeleidings- en bemiddelingsdienst – Specialised vocational, support and mediation services).

In Wallonia, there are many training opportunities for disadvantaged persons who do not have a degree or who do not speak French very well. There is a network of Socio-Professional Integration Organisations, called the CISPs (Centres d'Insertion Socio Professionnelle). These organisations focus on providing basic training opportunities for persons having a serious distance to the labour market, allowing them to enter the labour market or to enter another technical skills training. These courses are mainly available for registered job seekers who do not have a degree. Some CISPs, are also Work Training Enterprises, called EFT (Entreprise de Formation par le Travail). They offer an alternating training scheme to people without a degree who have difficulties with classical training methods. They use very practical learning methods, directly on the work place. Moreover, the Agency for a Quality Life AVIQ (Agence pour une Vie de Qualité) approves and funds adapted training modules and socio-professional integration centres. This way the centres can offer custom-made vocational trainings.

Bulgaria

In Bulgaria, law regulates the provision of among others the equal access to education and vocational training, including for disadvantaged people or people with disabilities. The

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Employment Agency increases the employability of unemployed people from disadvantaged groups on the labour market through vocational training, training in key competencies and social skills to overcome inconsistencies in the labour market. The enrolment service aims at unemployed persons (adults) who wish to acquire new key competencies or professional qualification to guarantee the subsequent successful realisation of the labour market. The Agency also supports the labour market integration of foreigners who have been granted refugee or humanitarian status in the current year or the previous two calendar years through providing Bulgarian language training, vocational training and insurance of subsidised employment. Funds for promoting employment of disadvantaged people are among others provided for scholarship, transport and accommodation expenses of the unemployed persons participating in training for literacy, acquisition of professional qualification or key competencies.

Croatia

According to the Act on Professional Rehabilitation and Employment of Persons with Disabilities, PWD have a right to professional rehabilitation, which, among other, include programmes of training, education, as well as improvement of work and social skills. Professional rehabilitation is organised by the Centres for professional rehabilitation, as public organisation, or in cooperation between the Centre and education institution. Since 2007, Croatian Government has implemented the Programme of resocialisation of people with substance abuse disorders who went through rehabilitation, with an aim of education or employment, and consequently their successful resocialisation. The Programme includes the following measures: prequalification and education during or after their stay in rehabilitation community or penal institution, measures within ALPM programme, or other activities for employment and resocialisation provided by CSOs or local government. In 2017, Croatian Government adopted Guidelines for Implementation of Active Labour Market Policies for the period 2018-2020. In accordance with these Guidelines, the Croatian Employment Service implements measures in relation to training and education, for example employment subventions, education of unemployed and employment seekers, training at workplace, education for basic professional and social skills (for long term unemployed) and traineeship /apprenticeship.

France

In France, education paths, like second-chance schools for NEETs are accessible to disadvantaged persons. Second Chance Schools welcome young people under the age

of 26 who have left the school system without qualification or diploma. They are part of the measures implemented to help them gain access to qualifying training and enter the labour market. The second chance schools offer a three-part course: an upgrade of basic knowledge (French, mathematics, general culture, office automation, interpersonal skills), work placements (almost half of the course) and cultural and sporting activities. Depending on the level of the young person upon arrival in a Second Chance School and the project established, schooling can last from 4 months to 2 years. But on average, the education lasts 6 and a half months. At the end of his course, the trainee receives a certificate of acquired skills.

France is also the only country worldwide (together with Singapore) providing a legislative framework in the form of Individual Learning Accounts (ILAs), in French called Compte Professionnel de Formation, CPF). ILAs are virtual individual accounts in which training rights are accumulated over time. They are individual in the sense that resources are only mobilised if training is actually undertaken. They provide individual learning entitlements to training.

Greece

Four main frameworks apply in Greece for adult learning.

- Second Chance Schools, which constitutes an innovative public adult education school of two academic years' duration. A certificate equivalent to secondary school diploma is provided after successful attendance. The school's curriculum differs from that of the normal education, it is more flexible, and it follows an adapted teaching methodology and assessment of the trainees. The Second Chance Schools were established in Greece by the Law 2525/97. The Second Chance Schools target people above 18 years old, who have not completed the compulsory secondary education, having the goal to facilitate their access to the labour market.
- Lifelong Learning Centres (LLLCs), where non-formal education actions and in particular general adult education actions are implemented. LLLCs are addressed to all unemployed and employed adults. To ensure equal access to general adult education activities, special care will be taken for members of socially vulnerable groups, migrants, and residents of remote - inaccessible areas.
- Vocational Training Centres offer services on vocational training and rehabilitation to people with disabilities through their sheltered workshops.
- Vocational Training for disabled people by OAED, The Manpower Employment Organisation is created exclusively for adults with disability and provides services in

the field of education and training for vulnerable social groups. Eligible for participation are people with physical disabilities, mobility problems, organic diseases, deafness and hearing impairment, light intellectual disabilities, visual impairment including blindness, psychological diseases.

Italy

Most of the regions provide specific training courses for people with disabilities and often for a few other disadvantaged categories.

Latvia

Vocational training and non-formal training programmes are organised by the PES (Latvian Public Employment Service) for registered unemployed and job seekers. The length of training programmes may vary. Participants are receiving financial support during the training as well as for additional expenses like sign language interpreters. Since June 2020, to improve the condition of the unemployed affected by the COVID-19 crisis, vocational training measures are supplemented with study modules offered by universities.

The Social Integration State Agency (SIVA) offers several educational programmes for persons with disabilities at working age (15 to 62). Vocational rehabilitation includes several professional training programmes, psychosocial support, medical rehabilitation, accommodation, catering and purposeful leisure time. In SIVA, it is possible to acquire for instance vocational basic education – computer use.

Measures to Increase Competitiveness (MIC) are aimed to promote the competitiveness of the unemployed job seekers and people at risk of unemployment in the labour market. MIC include 5-56 academic hours courses, E-learning courses for psychological support, acquiring job seeking methods and the necessary abilities and skills demanded in the labour market, e.g. CV writing.

The State Education Development Agency (SEDA) implements the project “Implementation of vocational education programmes for young people not in employment and training” - the measure aims to provide support for those young people who have left school or training without achieving qualification and who have not succeeded in the labour market.

The Netherlands

Municipalities are responsible for social assistance, reintegration, participation, and adult education. The schemes, including the WMO and Personal Budget (PGB), mentioned above, offer extra support when people are unable to participate due to limitations. Examples are sign language interpreters at educational institutions or wheelchair transportation for mobility impaired and wheelchair-bound people. This is made available to the specific needs of an individual. There is also an education budget for people receiving Wajong or WIA- unemployment benefits. Disadvantaged persons without prerequisite qualifications can get vocational training. The possibilities differ between municipalities. The WMO accommodates the implementation of care by the municipalities and also offers daytime activities (dagbesteding) which creates a pathway towards the labour market.

Poland

Training consists of extracurricular activities aimed at obtaining, supplementing, or improving skills and professional or general qualifications necessary to perform work, including the ability to seek employment. Training is initiated and organised by the state and financed by the Labour Fund. During the training, the student is entitled to a scholarship. Groups entitled to access training opportunities are unemployed persons, jobseekers who are in the period of notice of employment or service relationship for reasons relating to the workplace, are employed by an employer that has been declared bankrupt or is in liquidation, excluding liquidation for the purpose of privatisation, or receives a social benefit due to mining leave or mining social benefit. Social assistance can be provided for certain participants.

Slovenia

Article 56 of the Slovenian Constitution states that all citizens must be provided equal rights and opportunities for education and training. Therefore, people with disabilities must be given equal opportunities to participate throughout the education system in regular and special programmes at all levels. The Placement of Children with Special Needs Act states it also includes “children, minors and young adults with special needs and, exceptionally,

adults over the age of 21 years up to and including the age of 26, who are continuously educated in adapted vocational and professional education with an equivalent educational standard and in a special rehabilitation programme, and adults over the age of 21 up to and including the age of 26 who are included in the adult education and training programme as part of a special programme for children with moderate and severe mental difficulties.” Slovenia therefore does not provide inclusive educational options for people with moderate and severe disabilities, but rather alternative education through different programmes. In theory, these programmes should provide an equal educational standard to the general education system where possible.

Spain

In Spain, there are different vocational training schemes. VET development in Spain is not as mature as compulsory education (up to 16) and university. In general, it has less development and consolidation in practice, although there are regions with a longer trajectory such as the Basque Country. As it is not compulsory education, there is no legal obligation, or at least not so intensely, to implement inclusive learning measures, through supports that are available to a greater extent in compulsory education: support teachers, content adaptation and assessment tests, sign language interpretation (ILS), etc.

Regarding people with disabilities, for profiles such as visual impairment, the collaboration of organisations such as the Spanish National Organisation for the Blind (ONCE) contributes to a better supply of support products. In contrast, Specialised VET (including Local Training and Recruitment Agencies) in relation to different groups in disadvantaged situations have experience in adapting to their needs and requirements, according to different profiles. In the case of disability, they know better their specific needs and adapt teaching to their requirements to a greater extent, with a variety of educational inclusion strategies: teacher training, support products, ILS, personal assistance, among others. In fact, a part of these Specialised VET courses are delivered by associations for specific disability profiles. On the other hand, universities have made very significant progress in recent years in improving care for students with disabilities, through guidance and support in different aspects: teacher awareness, support products, ILS, reasonable adjustments in the assessment, sometimes personal assistance, among others.

Main findings

Overall, there is a large number of measures addressing adult education, training as well as upskilling and reskilling in European countries. These mostly target unemployed and disabled people, but, depending on the country- also apply to other vulnerable groups, like young people, women, drug addicts, etc. The support measures mostly consist of skill training classes and qualification courses, for which governments provide financial coverage. In some countries (for example, Romania, North Macedonia), there are public schools for adults who dropped out school earlier so that they have a second chance for basic formal education at any age and adjusted as learning hours and curricula so that adults can attend school and, at the same time, have a job or taking care of their children.

Additionally, vocational training and career guidance is provided within the framework of special forms of employment, namely sheltered and supported employment, in most European countries. These training measures enable disadvantaged or disabled employees to enter the regular labour market or alternative forms of employment, or – in the case of supported employment – promote them in the regular labour market, mostly through traineeships and on-the-job training. With a tendency towards reinforcement of active labour market policies in Europe, training and education opportunities for disadvantaged people in the context of employment increase.

IV. Consistency with the EU and international policy

WISEs and social enterprises are more and more important and complementary actors for social and professional inclusion and innovation. The WISE model offers people with support needs, who are the most affected by social inequalities, employment opportunities so they can access/reintegrate decent work conditions and social protection through a job. These opportunities provide them with a decent salary, necessary qualifications (that go hand in hand with the digitalisation of our societies), upskilling and reskilling opportunities and allow them to be better integrated into the labour market, especially in the current context of the green and digital transitions.

First, through diversified and innovative activities, WISEs directly and indirectly contribute to the implementation of several [European Pillar of Social Rights principles](#). Please, find below the principles related to WISEs and a short explanation of WISEs' support.

- **Education, training and life-long learning**
WISEs offer qualifications and on the job training to disadvantaged people and promote lifelong learning.
- **Gender equality**
The promotion of gender equality remains a priority in the social economy sector.
- **Equal opportunities**
By employing and empowering disadvantaged and excluded people, WISEs contribute to the reduction of inequalities. WISEs aim to integrate people suffering from several social and professional difficulties, supporting the most disadvantaged ones to enter the labour market and be offered access to services and opportunities.
- **Active support to employment**
WISEs offer employment opportunities to the most vulnerable people through a strong economic activity and on work-based training and contribute to a sustainable economic and social development of the territory they operate. The target group of WISEs is rather wide and include long term unemployed people, NEETs, women, people suffering from addiction or ex-prisoners. The specific pedagogical dimension of WISEs make it possible to empower the workers when it comes to employment issues as well as other professional or social difficulties. Tailor made pathways are designed for WISEs workers, supporting them through a job or a qualification within the enterprise.
- **Secure and adaptable employment**

WISEs are offering decent jobs and salaries to the most vulnerable groups. Getting a job is usually a first step for disadvantaged people in re-entering the society by providing them with access to basic services and social protection. WISEs provide tailored solutions for workers, working on skills and abilities of the person according to personal situation. Different solutions can be thus found to support the person such as qualifications, work-based learning, adapted working time, etc.

- **Wages**

WISEs are combating in-work poverty and offer decent salaries to the disadvantaged people. A job and thus a salary is usually an opportunity for the most disadvantaged ones to get back into society through adequate living conditions.

- **Social dialogue and involvement of workers**

Most WISEs are implementing participative management which include a strong involvement of workers in the decision making processes of the enterprise. Following the social economy principle, one person one vote, WISEs try to educate and involve the workers in the company's development.

- **Work-life balance**

WISEs put people at the core of their work and try to adapt their functioning aiming the wellbeing of workers. Flexible employment opportunities or specific services developed within the enterprise are examples of innovative solutions designed by WISEs to encourage work-life balance.

- **Healthy, safe and well-adapted work environment and data protection**

WISEs are implementing an adapted working environment considering the needs of the disadvantaged people. In some cases, WISEs also employ people with disabilities and thus adapt the workspaces. When it comes to health or safety at work, WISEs are not only fulfilling standards but also encouraging safety behaviours and solutions in the workplace through participative management.

- **Social protection**

Social protection is strongly linked to employment contracts. This is the reason why WISEs choose to offer employment opportunities through an employment contract, enabling the disadvantaged people to get back their rights to social protection.

- **Unemployment benefits**

WISEs try to integrate unemployed people, including the long term unemployed on the labour market. ENSIE is convinced that unemployment benefits must be allocated during the activation period of people, together with a tailored accompaniment of the person towards a job on the labour market. Indeed, the experience of WISEs workers show that anyone can encounter some social, health or professional difficulties in its life and get trouble to re-integrate the labour market and society.

- **Inclusion of people with disabilities**

In some EU countries, WISEs target group can include people with disabilities. Different partnerships between WISEs and sheltered workshops are also implemented. Indeed, it is crucial to offer employment opportunities and social accompaniment to all citizens.

Regarding the [EPSR Action Plan](#), published by the European Commission in 2021, it is suggested reading [ENSIE position on the EPSR Action Plan](#) for a focus on parts that are of particular interest to WISEs.

Second, WISEs contribute to different SDGs, in particular:

- **No Poverty**

WISEs provide disadvantaged groups with work or training opportunities by allowing them to be able to have an employment contract and, accordingly, a salary for own subsistence costs, reducing the poverty rate.

- **Quality education and promote lifelong learning**

Through employment and training opportunities WISEs offer technical and vocational skills to the vulnerable people by promoting lifelong learning pathways.

- **Gender equality**

Promotion of equal opportunities and gender equality is one of the horizontal objectives of WISEs. Gender mainstreaming and promotion of diversity policies is a principle belonging to most social enterprises.

- **Decent work and inclusive and sustainable economic growth**

Many WISEs represent good practices of work integration of NEETs, migrants, women, etc. in exclusion situation. WISEs have a strong economic activity locally anchored and contribute to a sustainable economic and social development of the territory they operate in. The profit investment, principle of social economy applied to WISEs, is then reinvested within the enterprise, which ensures a sustainable growth.

- **Sustainable industrialisation and foster innovation**

WISEs are operating in very different activities fields: from agro-industry to textiles and garments always by trying to create new employment opportunities. WISEs answer to local need in an innovative way, they are also always looking for innovative economic niches to develop and sustain the needs of their territories.

- **Reduced inequalities**

WISEs, by employing and empowering disadvantaged and excluded people, are the real and transferable examples that the three dimensions of sustainable development (economic, social and environmental) can exist within a company.

- **Sustainable cities and communities**

WISEs always try to answer to the local needs of a community. Many examples of positive cooperation among WISEs and local stakeholders allow to build a sustainable environment, where the integration of disadvantaged people does not only benefit to the individual, but to the community as a whole. Accordingly, one can talk about work and social integration with positive outcomes towards the entire community.

- **Responsible consumption and production**

Most part of services and goods provided by WISEs are linked to circular economy, promoting recycling and sustainable initiatives.

- **Climate action**

Several WISEs are active in the environmental field, delivering several activities linked to waste collection, recycling, reusing and treatment, by contributing to the fight against the climate change.

Also, concerning initiatives on skills lastly adopted or currently in the process of adoption by the European Commission, such as the Pact for Skills, micro-credentials and Individual Learning Accounts (ILAs), they are very important for the development of lifelong learning and could partially reshape the way WISEs work is recognised.

In particular, regarding the European Commission's initiative for an Upskilling pathways recommendation, ENSIE has published its feedback [here](#). Highlights are the following.

ENSIE welcomes the initiative on promoting the access to basic skills for low-skilled adults and wish to emphasise that WISEs would also be the ideal environment for the competence improvement for adults belonging to disadvantaged groups, also when it comes to long-term training of employees. Upskilling should be accessible for people both in the work environment and out of the work environment. The workplace, which is the place where social interaction is present, is an environment conducive to the development of the needed work and key professional and social skills. Hence, work environment, on the one hand, gives the opportunity to develop some key skills, and, on the other, can be exploited as a didactic environment to respond to pedagogical objectives. WISEs, in other words, can provide a series of daily situations to concretely face and put in practice what they are learning.

As examples on how some of the countries analysed by current research are generally aligned with EU and international policy, evocative are the cases of the following.

a. Ireland

The National Social Enterprise Policy for Ireland (2019 – 2022) is one of the initiatives aimed to support the full range of organisations that are providing services to communities or dealing with social issues. Other policy initiatives will include the Strategy to Support the Community and Voluntary Sectors in Ireland, and a new National Volunteering Strategy. Social enterprises also contribute to the achievement of the policy objectives of the UN's Sustainable Development Goals. These Goals aim to deliver a more sustainable, prosperous and peaceful future by 2030, by ending poverty, protecting the natural environment, addressing inequality, and strengthening human rights in Ireland and around the world.

b. Romania

WISEs organisations Romania represented and continues to represent an important partner for the national programmes financed by the ESF and ESF+.

Enterprises have been a constant economic actor in accessing and using the funds to bring social changes for the existing labour market and / or to prevent future generations from school drop-out. Through their work integration programmes and economic activity, WISEs in Romania constantly support four of the six main priority areas defined by the ESF+ by:

- Supporting young people who have been particularly affected by the COVID-19 crisis - ESF+ resources will help these young people find a qualification, a good quality job, and improve their education and training;
- Helping children in need by allocating ESF+ resources to targeted actions to combat child poverty, and supporting the most vulnerable in society suffering from job losses and income reductions, including providing food and basic material assistance to the most deprived;
- Reskilling and upskilling people for the transition to a green and digital economy;
- Capacity building for social partners and CSOs.

Moreover, WISEs very often assume transnational initiatives and policies, the biggest one being the UN Sustainable Development Goals. Among those, most encountered and action sustained SDGs by WISEs are:

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- Decent Work and Economic Growth
- Reduced Inequality
- No Poverty` goal
- Quality Education
- Gender Equality
- Ensure sustainable consumption and production patterns.

Actions towards supporting the implementation of the first three goals from above apply to worldwide WISEs due to their mission and vision, Romania being no exception to that rule.

In Romania, the `Quality Education` goal has a higher number of activities from the private and NGO sector, including many WISEs, mostly in underdeveloped rural and marginalised areas that lack basic school infrastructure. Also, due to the higher vulnerabilities women from Romania faced, especially for single mothers, the `Gender Equality` goal is one that preoccupies many WISE that look to provide a safe environment for women where they can develop social and professional skills.

Even though at a lower rate than other EU countries, WISEs in Romania help with the worldwide goal to `Ensure sustainable consumption and production patterns`, most of them by providing collecting services for different types of waste materials such as IT equipment, plastic etc.

c. Serbia

Social entrepreneurship is an important element of the process of European integration of Serbia into the EU, because it is one of the key tools for the development of human capital and the transformation of social policy in Serbia. In the context of European integration, the Employment and Social Policy Reform Program (ESPRP) and the Economic Reform Program (ERP) appear as the two main strategic documents. These documents recognise the importance of WISEs as one of the potential solutions to social inequality - the main challenge to inclusive economic growth and overall social progress. The ERP specifically defines structural reforms related to labour market, employment and social protection policies and social inclusion, as well as the circular economy.

Numerous challenges facing employment policy in Serbia are related to the high general inactivity rate and low employment rate, the exclusion of vulnerable groups from the formal

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labour market, the need to strengthen the role of employment policy, segmented labour market, structural unemployment, high inactivity and youth unemployment.

The Economic and Financial Affairs Council recommendations of the EU within the ERP are especially focused on the problem of the high share of informal unemployment in various sectors, especially in agriculture. It has been shown that the ESRP in the process of EU integration is inadequate implementation, so providing adequate financial and institutional resources for employment and social policy development should be a priority.

In addition to WISEs, what is also important is that the EU has positioned education as a primary instrument in pursuing development and strategic objectives. Therefore, adult education systems must adapt to the requirements of socio-economic development and offer education and learning that are adapted to different groups of adults and their specific needs for knowledge and skills. This highlights adult education and learning organizations, which are becoming the basis for lifelong learning and efforts to implement various socio-economic and educational policies.

V. Public recognition of WISEs sector

As indicated in the first chapter, WISEs across Europe are formally recognised in various forms and to differing extents, ranging from non-recognition to WISE-specific legal recognition. Consequently, also the procedures of legal/policy recognition vary depending on the country. Many governments formulate conditions that must be met to be recognised officially. Most often these include the supremacy of the person/social impact over capital, the distribution of profits that are not according to capital provision and devotion to social sectors and independence from public power.

a. Hungary

The social enterprises in Hungary are caught in a disparity of legal forms, sources of income, fields of activity, characteristics of work, models of governance and regional distribution. There is no common definition or legal form for all social enterprises. Therefore there is a lack of data to estimate the number and type of social enterprises existing in the territory, despite the existence of a Hungarian Central Statistical Office (HCSO) included in the social entrepreneurship sector. So-called social enterprises also have recourse to diversified sources of funding that rely on the support of the central or municipal state (including statutory or subsidy-based funding), income from private support activities or public utility (including contracts for the supply of specific State goods and / or services), or their commercial activity. They operate most often in central Hungary and in the capital (apart from social cooperatives). The share of these organisations in the national GDP - not counting social cooperatives amounts to about 2.1%.

There is currently no consensus on the definition of social enterprise in the Hungarian ecosystem, and – except for the rehabilitation enterprises, involving disabled people – they are recognised as adult education providers.

There are no specific laws regulating social enterprises, which can take all kinds of legal forms.

The legislation provides for the various legal forms mentioned above a public utility status, which may give them the right to various tax advantages.

b. Ireland

Ireland introduced the National Social Enterprise Policy 2019-2022 in July 2019. The objective of the Policy is to support social enterprise to grow in scale and impact. The Policy sets out a series of 26 commitments on the part of Government across the following three Objectives for the development of social enterprise over the period 2019-2022:

- Building Awareness of Social Enterprise
- Growing and Strengthening Social Enterprise
- Achieving Better Policy Alignment.

The role of social enterprises in Ireland is starting to make its way into other parts of the government's policies including in the 'Waste Action Plan for the Circular Economy' and the 'Future Jobs' strategy that both highlight the role of social enterprise in successful economies.

There is no specific company law for social enterprise in Ireland. Social enterprises come in many different legal forms. The most common would be a 'company limited by guarantee' often with charitable status.

c. North Macedonia

The existing legal system in North Macedonia does not recognise or regulate social enterprises, and there is yet no uniform understanding of this concept. Currently, the entities that comprise the social enterprise spectrum in North Macedonia are diverse. There are no specific institutional forms designed for social enterprises. Nevertheless, the absence of a regulatory framework does not have a negative impact nor prevents the development of the social enterprise practice in the country. They utilise diverse legal forms, which are regulated by specific legal acts within the Macedonian regulatory framework, such as:

- Associations
- Sheltered workspaces,
- Cooperatives.

Yet, the predominant legal form of social enterprise is association. Some of the legal forms hold the potential to develop as social enterprises, while others could easily diverge from the social enterprise practice in a different legal environment.

d. Portugal

Social and employment policies in Portugal are at national level. Despite the lack of a legal recognition of WISEs, social economy organisations act in the field of work integration of their beneficiaries.

From 1998 to 2015 there was a formal WISE law addressed to vulnerable groups regarding employment: people with low qualifications, with disadvantages in self-esteem, lack of support system, and specific health problems and/or addiction to drugs who, at the same time, were long term unemployed people (Ordinance No. 348-A/98, 18 June). This measure assumed itself as an active employment policy even if it was a model of transition, with a period up to 6 month of training and up to 2 years as a worker in the WISE.

During the last economic crisis, with austerity policies, this law was abolished. Even if there is no legal framework for WISEs, social economy of Portugal today includes *de facto* WISEs having at least one of two special statutes – IPSS Statute (Private Institutions of Social Solidarity), and ONGPD Statute (non-governmental organisations for the disabled) that is an add to the legal form of social economy. This statute is recognition from the state, which provides subsidies to ensure its responsibility as a Welfare State. Portugal also has a special legal form - Social solidarity cooperatives – which have the status equivalent to IPSS; these types of cooperatives emerged with an objective focused predominantly or exclusively on the pursuit of general interest purposes, including the inclusion through the work of vulnerable groups.

e. Romania

In 2015, Romania adopted the Law on Social Economy (Law 219/2015). Based on this law, social economy organisations are based on private voluntary and solidarity initiatives, with a high degree of autonomy, responsibility and limited profit distribution. Social enterprises and work insertion social enterprises (WISE) are the only two types of organisations to be formally recognised by the 2015 law with public obligations and benefits. For each of them, organisations need to meet a set of predefined criteria in order to receive a certificate from the public authorities that states the type of enterprises they represent. Romania's law on social economy focuses more on the new type of organisations, social enterprises and WISE, ignoring the cooperatives and other forms of private initiative that aim for a social change. Even so, many organisations that work and

identify as social enterprises or WISE do not apply for the certification of recognition. The law from 2015 and its framework from the HG 585/2016 stipulate more obligations than benefits. The economical requirements and predefined number of vulnerable employees for WISE are very often hard to control as most social enterprises from Romania do not have sustainable sources of income, but depend on year to year on private finances.

The country plans for adult education are elaborated without the participation of those targeted and of NGOs active in working with disadvantaged groups, social service providers and social enterprises. Socio-professional integration services are not recognised as social services or employment services - so they do not benefit from the support of public employment policies targeting disadvantaged workers.

Many public social services institutions rely on the WISE providers for work integration, education and professionalization of the vulnerable groups that have a hard time to integrate in the open labour market. Even if they are the only constant public partner of WISEs in the work education programmes, these local social services are more often than not totally missing from the communities. In such instances, the local partner WISEs have for identifying the potential adult learners are the NGOs that support local communities and have a better understanding of their needs by working closely with them on a daily basis. Another important partner for most WISEs in Romania is the private sector. Private companies usually support work integration programmes by buying goods and services from WISE organisations that are certified as Authorised Protected Units, and very often they offer financial support and sponsorships for WISEs that cannot have financial stability and provide educational integration programmes at the same time without legislative exemptions.

f. Serbia

When it comes to the institutional framework and lifelong learning public policies, the only public body at the central level that directly deals with social enterprises is the working group of the Ministry of Labour, Employment, Veterans and Social Affairs. The Ministry worked on the Draft law but did not directly contribute to the development of social entrepreneurship through the support system. However, since the previous legal forms are mostly inadequate and unstimulating for social enterprises, most of them have been established in the form of associations. Another reason is that most of the initiatives come from the non-profit sector. Therefore, the adoption of specific legislation that will directly relate to the recognition of WISEs is considered necessary and beneficial in every sense.

This process should begin with the amendment of existing laws in order to expand the space for the development of social entrepreneurship in general and enable its sustainability. When this is thoroughly worked on, WISEs will have a strong foundation to work favourably on strengthening the economy and employment policy. Since there are already indications in some laws that refer to the development of the sector, these laws should be amended to further develop these already defined forms.

g. Slovakia

The aim of Act no. 112/2018 Coll. on the social economy and social enterprises is to create suitable conditions for the development of the social economy and social entrepreneurship in Slovakia. To this end, the law in its parts establishes the subjects of the social economy, enterprises in the wider social economy (social enterprise and enterprise with social impact), organisations of the social economy sector, providing support for enterprises in the wider social economy and defines the social economy sector and state administration in the field of social economy. WISE entities collaborate with the NGO sector on an ad-hoc basis, when they are approached to be partners in a project. Within the context of social enterprises development, a national project of the Institute of Social Economy was implemented by the Implementation Agency of the Ministry of Labour, Social Affairs and Family of the Slovak Republic within the Operational Programme Human Resources in the programming period 2014-2020. The aim of the project is to create and verify adjustment of the support for the development of the social economy in the Slovak Republic on the basis of Act No. 112/2018 Coll. on the social economy and social enterprises and on amendments to certain acts.

As a part of the project's activities, there is a network of supportive Regional Social Economy Centres being established. Part of this project helped building a support infrastructure for the development of the social economy in Slovakia. It involves the education and training of public employment services institutions' employees participating in the development of regional employment. Regional Centres are created to provide the support needed for establishment and development of social enterprises/WISEs.

h. Additional countries

Austria

In Austria there is no legal status specific to WISEs, the typology is either based on the legal status of enterprises recognised as “public benefit”-enterprises, differentiating between associations, public benefit limited liability companies and cooperatives, or on the financial support for WISEs. In Austria, WISEs get funded mostly through AMS/SMS based on “projects” that can be provided to SÖB-, GBP or BEEs. Additionally, to enterprises fulfilling certain criteria on social inclusion, AMS funds and Arbeitplus (P3) can award certificates (“*Gütesiegel für soziale Unternehmen*”) that are recognised in the quality management programme of the EU (EFQM) as “Recognised for Excellence”. A specific legal definition has its benefit for the formal recognition of WISEs and may become more and more relevant in future, especially regarding funding from the EU. WISEs would probably benefit from such a legal definition, when it comes to training methods, representation in the network of social inclusivity as well as training and education towards social inclusion (studying to work in/for WISEs) and vocational trainings (that WISEs provide for disadvantaged people). With the less defined status of WISEs simplifies cooperation with AMS, SMS and other (governmental) actors, as funding can be worked out more project-related.

Belgium

Since 2014, all the policies around social enterprise and the social economy are taken autonomously by each region (Flanders, Wallonia, and Brussels).

In Flanders, different decrees regulate the government’s support to social enterprises and WISEs. The first one supports social enterprises across all types and fields (*Ondersteuningsdecreet*). The others are limited to the field of proximity services (*Lokale diensteneconomie*) (since 1 January 2015) and, finally, since January 2019, Collectief maatwerk has replaced the regulations for sheltered and social workshops (*Beschutte werkplaatsen en Sociale werkplaatsen*).

In Wallonia, in order to be recognised as EIs for disadvantaged workers (integration companies, the typical WISEs model), IDESS (employment development initiatives in the proximity social services sector) or ETAs (companies organizing work customised to persons with disabilities), enterprises must meet certain criteria that are laid down in different government decrees. These conditions concern for instance the company’s

social objective and economic activity, the number of disadvantaged or disabled people employed and measures to be taken to support them.

Bulgaria

The process of legal recognition of WISEs is described in the recently adopted Law on Enterprises of the Social and Solidarity Economy (2019), which determines two types of social enterprises: class A and class A+. The social enterprises class A need to carry out a social activity producing social added value, include employees in decision-making, spend more than 50% and not less than EUR 3,834.69 for carrying out social activity or purposes and employ not less than 30% and not less than three persons of disadvantaged or disabled workers. The social enterprises class A+ (meeting all requirements of the EU definition in reference with the economic, social and inclusive governance dimension) must additionally operate in municipalities with over-average unemployment rates, spend more than 50% and not less than EUR 38,346.90 for carrying out social activity or have at least 30 disadvantaged persons employed without interruption during the last six months. Other legal forms are specialised enterprises and cooperatives of people with disabilities. The Law on Persons with Disabilities (2019) gives them legal recognition if they are listed under certain laws and registers, produce goods or services and have a relative share of people with permanent disabilities depending on the type of disability. Sheltered employment centres can be established on a project-basis by specialised enterprises, cooperatives of people with disabilities, or any legal entity.

Croatia

In Croatia, there is a lack of official definition and status as well as low level of recognition of these entities in terms of being social enterprises or work integration social enterprises. Even though there is no specific legal form for social enterprises, a number of legal forms may be used by social enterprises, mostly cooperative (including Veterans social working cooperatives), or limited liability company (subsidiary companies of associations). Eligible forms also include foundations and private social-welfare institutions, but those are either rare (foundations and sheltered workshops) or not perceived as social enterprises (social-welfare institutions). Social enterprises are regulated through several acts, depending on the legal forms under which they operate. Current legislation that may be relevant for social enterprises include the Act on Associations, the Act on Cooperatives, the Company Act, the Act on Foundations and the Act on Public Benefit Organisations. Other legislation may also be relevant, such as the Act on the Vocational Rehabilitation and Employment

of Disabled Persons and the Act on Public Procurement. Specific legislation designed to recognise WISEs at the national and/or regional level would be beneficial, as it would give them a clearer status, enable recognition within the welfare state (which would foster inclusion in the relevant strategies and action plans) and importantly enable them to use European funds. On the other hand, more important would be wider policy recognition.

France

France has been a pioneer in the development of the concept of "social economy", in 1979 being issued the first circular which recognised WISE. The first public programme which supports social enterprises had been adopted in 1985. Although formalisation of WISE statutes is officially dated in 1991.

In September 1998 a new fiscal directive protect WISEs, who distinguish different type of taxation (mainly for associations), depending on their "lucrative" character. In 2005, public authorities recognised WISE as stakeholders in the fight against unemployment. With the adoption of a framework law dedicated to the SSE in 2014, France creates financial reform for WISE (with an increase of public aids). In addition to associations, cooperatives, mutual societies and foundations, which are traditionally considered as the fundamental of the social economy, the law opens up the field of the SSE to private companies whose economic activity aims a social utility as long as their management and organization respect a set of conditions, for example regarding in particular the limited redistribution of profits.

Greece

The first typology of WISEs in Greece was formally recognised by Article 12 of Law 2716/1999 for the 'Development and Modernisation of Mental Health Services' under the form of SCLL (KoiSPE). SCLLs aim at the socio-economic integration and work inclusion of individuals with mental health problems and are defined by their character as an enterprise with a commercial status but also as a mental health unit. Many years later, Law 4019/2011 institutionalised Social and Solidarity Economy in Greece, introducing, among other forms of social enterprises, SCEs of Integration (KoinSEpEntaxis), a WISE typology pursuing exclusively the work integration of disadvantaged people. Two forms of SCEs of Integration exist, namely SCEs of Integration of Vulnerable Groups and SCEs of Integration of Specific Groups. The law was substituted in 2016 by Law 4430/2016 which is in force until today. SCLLs are automatically considered as SCEs of Integration. The

most recent WISE form was introduced by Article 143 of Law 4600/2019 under the legal form of SCIs (KoiSEn), similar to the form of SCLLs. SCIs aim at the socio-economic integration and work inclusion of individuals with substance abuse problems who attend or completed programmes of social re-inclusion by a list of organisations. They operate as an enterprise, involved in commercial activities, but also as a unit of social inclusion. Women's Agricultural Cooperatives were first introduced under Law 921/1979 and their legal status changed several times, most recently by Article 2 of Law 4384/2016, introducing special provisions for the Women's Agricultural cooperatives. Their membership consists exclusively of women.

Italy

In Italy, Law 381/1991, which regulated social cooperatives - by far the largest form of social enterprise in Italy - on a national level, provided that they could not only offer personal care services (the so-called "type A social cooperatives"), but also employ disadvantaged workers in business activities (the so-called "type B social cooperatives"). The disadvantaged people employed must hereby constitute 30% of the workforce. Social cooperatives for work integration enjoy some specific and additional incentive measures to those provided for the generality of cooperatives. For disadvantaged workers there is also a reduction in social security contributions. The second important provision of Law 381/1991 concerns the possibility for public bodies to stipulate conventions with work integration cooperatives aimed at hiring disadvantaged people. Following Law 381/1991, application norms were approved in all regions which 1) defined the rules for the creation of regional registers of social cooperatives, and 2) provided further incentive measures. Starting in 2005 (Law 118/2005) and 2006 (Legislative Decree 155/2006, application of the 2005 legislation), the figure of the social enterprise of labour insertion was also introduced and later revised with Law 106/2016 and then with Legislative Decree 112/2016. This regulation allowed social cooperatives that deal with welfare services (and therefore not social cooperatives for work integration) to carry out employment services activities (essentially "supported employment") and introduced a broader definition of disadvantage for non-cooperative social insertion enterprises, based on EU definitions. In fact, the cases of work integration social enterprises other than social cooperatives are very limited in Italy.

Latvia

Since 2014, significant changes in the legal framework have determined the operation and development of social enterprises. In Latvia, the concept of social enterprise is integrated into strategic policy documents— in the Sustainable Development Strategy of Latvia until 2030 and in the National Development Plan of Latvia 2014–2020, in which it is defined as one of 98 options to implement the activity of “decent work”. On October 30, 2014, the Cabinet of Ministers supported the draft concept “On the Possibilities of Implementing Social Entrepreneurship in Latvia”, envisaging the launch of a pilot project within the European Union funds project to test and determine the best solutions for social enterprise creation and development. In order for social enterprises to be formed in Latvia, their operation to be successful and to expand, a legal framework is needed, providing both criteria for obtaining the status of a social enterprise and procedures, as well as regulations on how the state will support this type of entrepreneurship. Support measures for WISEs are developed in accordance with ESF project Measure 9.1.1.3 “Support for Social Entrepreneurship” of the Operational Programme “Growth and Employment” Specific Support Objective 9.1.1. “Increase the Inclusion of Disadvantaged Unemployed People in the Labour Market”.

The Netherlands

There is no distinctive legal framework for WISEs in the Netherlands, but different stakeholders have emphasised the need for a dedicated legal form to optimally achieve their goals. An important step toward a legislative proposal was the announcement of a consultation by the ministry of Economic Affairs and Climate in March 2021. A dedicated legal form for social enterprises would strengthen acknowledgement and recognition, profit would be retained for future development and expansion of the social enterprise. It would also guarantee the distribution of profit and reporting on the social impact, potentially attract investors or business deals and provide more quantitative information on the site and scope of social enterprises. An argument to maintain the status quo is that social enterprises have been doing well over the years and there is a rise of social enterprises, which might suggest that a dedicated legal form is unnecessary. Moreover, the concern of ‘social washing’ has been raised. To counter social washing, social payoff and social impact should be measured to determine the “socialness” of enterprises and stringent requirements on reporting could be introduced. The advantages of a legal framework would also apply for WISEs. Being recognizable to business relations could attract new contracts or investments, allowing WISEs to grow and strengthen their market

share. This could also potentially strengthen the relation between WISEs, municipalities and UWV, regarding public procurement and partnerships for example.

Poland

In terms of definition, the new KPRES (National Programme for the Development of the Social Economy KPRES), which was adopted in 2019, changes among others the scope of the concept of social economy entities. In turn, it restricts social economy entities in the field of cooperatives only to employee cooperatives and includes sheltered employment establishments among social economy entities. Informal initiatives were treated as surroundings of the social economy. The government is also working on a draft law on social and solidarity economy, which is to define among others social enterprises and regulate the status of a social enterprise, its activities, and the related rights. An important event in 2017 was the amendment to the law on social cooperatives, which introduced among others many facilities in the creation and operation of social cooperatives, as well as the use of various powers and state support by social cooperatives. The introduction of obligatory forms of consultation with employees, as well as the obligation to ensure that the required participation of people from groups at risk of social exclusion among members of the cooperative is maintained not only during its creation but also in the course of its activity, resulted in the fact that the social cooperative became the only legal form that by statute, it meets the criteria of a social enterprise entitling it to receive support from the European Social Fund. Thanks to this, the social cooperative is also the only legal form that by law meets the criteria of entities to which participation in the public procurement procedure may be limited by Article 138p of the Public Procurement Law. Nevertheless, it seems that in the legal sphere, there are still more challenges than the results achieved. In the forthcoming future, the most important challenge will be the adoption of a law that aims at defining the sphere of the social economy. Another challenge is to regulate issues such as taxes, especially VAT, state aid or the unification of rights for all social enterprises, regardless of the legal form.

Slovenia

Among the solutions to the complex state of employment, various forms of social enterprises were established in the past, among them the Slovenian equivalent to WISEs. WISEs, however are not formally recognised as a category but are referred to as employment centres, companies for people with disabilities and social enterprises, which are further divided into foundations, institution, cooperative or other. There are a number

of social enterprises and other forms of employment that fulfil all criteria of a WISE, but are hard to discern due to the complexity of the situation. Any WISE or social enterprise in Slovenia is a non-profit legal entity. Any such entity can acquire the status of a social enterprise provided it meets certain criteria, like economic and non-economic activities, restricted distribution of profits to members or stakeholders, independency of for-profit companies, legal entities governed by public law or local communities and participation and democratic decision-making. Moreover, it must for example define the method of managing a social enterprise based on equality; determine whether the social enterprise also involves volunteers in the work as well as the method of stakeholder participation in management (consultation, mandatory opinion, etc.), etc.

Spain

In Spain, three main legal and organisational forms have been distinguished as WISEs: employment integration enterprises, special employment centres (CEEs) and social initiative cooperatives. This type of company has been legally established in accordance with the provisions of Law 44/2007 and the LISMI Law (Law of Social Integration of People with Disabilities of 1982). There are 4 legislative texts that are relevant in the area of social economy and the different types of WISEs in Spain. The Law 5/2011 on Social Economy (2011) did not create (or regulate) a new legal entity type, but simply groups entities with specific legal forms and puts them under universal values, such as the supremacy of the person over capital, the distribution of profits that are not according to capital provision and devotion to social sectors and independence from public power. The Law 44/2007 on Employment Integration Enterprises regulates that WISEs provide employment, orientation and education mainly to persons at risk of social exclusion. Other criteria like minimum employment periods and rates, target groups and investment of surpluses have to be fulfilled. Special Employment Centres (CEE) defined by Royal Decree 2273/1985 and Royal Decree 469/2006 primarily have to focus on providing workers with disabilities with paid employment and to facilitate their access to the labour market. They may be created by public administration bodies (directly/in collaboration), by entities, or individuals, legal entities or legally associated partnerships with a legal capacity to operate as businesses. Depending on the legal status of the founding body, CEEs may be public or private for-profit or not-for-profit centres. Finally, Law 27/1999, of July 16 on Cooperatives recognises 12 types of cooperatives, which can obtain the qualification of “Cooperative of social initiative”. Practically, all the regions except the Canary Islands have developed their own regulations on cooperatives.

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The table below reflects the synthesis of the existing legal frameworks for WISE recognition within the 19 researched European countries.

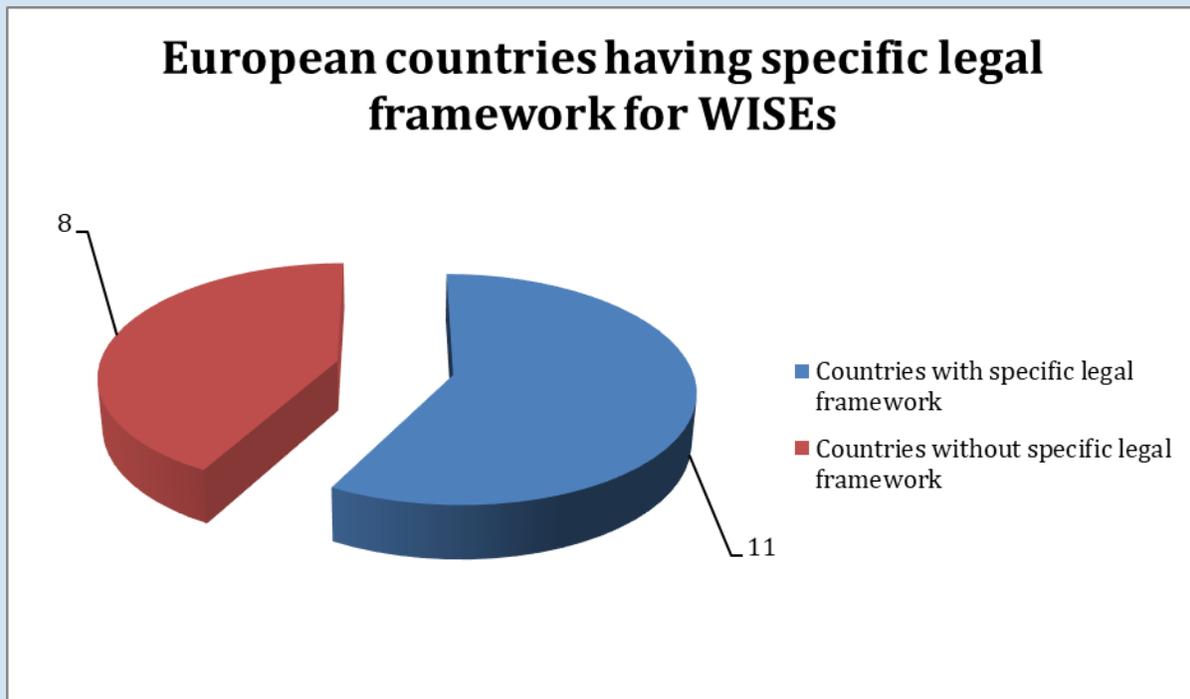
Country	Existing legal framework for WISEs Since	There is none or inadequate legal framework for WISEs	Comments
Austria	-	none	-
Belgium	2014	-	There are regional policies
Bulgaria	2019	-	
Croatia	-	none	
France	1979	-	-
Greece	1999	-	-
Hungary	-	-	Exception: rehabilitation enterprises for people with disabilities
Ireland	2019	-	It is a policy, not a specific law
Italy	1991	-	-
Latvia	2014	-	-
The Netherlands	-	-	-
North Macedonia	-	-	There are legally recognised: Associations Sheltered workspaces Cooperatives.
Poland	2019	-	-
Portugal	-	-	There was a specific law for WISEs during 1998-2015. The law is currently abolished.
Romania	2015	-	-
Serbia	2022	-	-
Slovakia	2018	-	-
Slovenia	-	-	-
Spain	2007		



Main findings

From the 19 European countries, the project partners had documented for in the current report, 11 of them (57.89%) have a legal framework for recognises WISEs at national or regional level, the rest of 42.11% studied countries do not have an adequate national legislation / policy to define WISEs legal status or, in a few cases, not even a consensus regarding the concept of social enterprises.

The graphic below indicates these data:



VI. Networks and mutual support of WISEs

Based on the purpose of Net-Works project to help partners in establishing new national and/or regional networks of work-based adult education providers, by providing them with key organisational management knowledge and tools, below you may find first the existing networks at national and European level from the project partners' countries as a starting point to model a new network.

a. Hungary

The following organisations try to foster the collaboration between each other and they have established certain federations advocating for legal forms and they cooperate within the same fields of activity, even if they are not WISEs.

- **The National Federation of Social Enterprises (SzoSzöv)** contains 44 member organisations in Hungary and was established with the aim to provide networking and promote a model for social enterprises nationwide.
- **Céhálózat** is a non-governmental organisation with nationwide coverage that since 2006 provides social services especially for people with disabilities. The network includes 66 organisations with the same profile and interest, lobbying for the rights of the persons with disabilities especially for equal rights, job opportunities etc.
- **IFUA Nonprofit Partner** aims to develop non-profit organisations and social enterprises, by enhancing their effectiveness, efficiency and social impact, as well as strengthening their sustainable operations. IFUA facilitates cooperation among non-profit organisations, volunteers, and corporate partners.
- **TAVOSZ** is a national network of social enterprises in Hungary, officially recognised as an interest representation. The members of the Association are social enterprises that, in addition to their social mission, carry out value-creating work by employing the disadvantaged citizens. The Association helps its members to achieve a competitive management condition by jointly enforcing/representing common professional interest, developing common strategy and lobby.

b. Ireland

- **Irish Social Enterprise Network (ISEN)** - national network for social enterprises in Ireland. Key pillars of 'Network, Advocacy & Education'. Largest open and inclusive network for social enterprises, ISEN is the Irish representative for ENSIE. ISEN is also a member of DIESIS, Euclid Network and Social Value International. ISEN works with social enterprises on articulating a dialogue across sectors including through its BuySocial.ie campaign. The work on public procurement has been of increasing interest to the sector in the past years. Irish Social Enterprise Network is mostly concerned with networking and bringing social enterprises and stakeholders together to foster conversation and build trust in the sector.
- **The Wheel** - national association for Community & Voluntary, Charity and Social Enterprises in Ireland. "We are Ireland's national association of community and voluntary organisations, charities and social enterprises. We are a registered charity in Ireland and are unique in our role as a 'one-stop-shop' for anything related to the charity and non-profit sector. Our Vision: We want to see a thriving community and voluntary sector at the heart of a fair and just Ireland. Our Members: Inspired and empowered by our members, we represent, support and connect non-profit organisations, from the smallest community and voluntary groups to the largest charities and social enterprises."
- **Community Resources Network Ireland (CRNI)** - 'Ireland's Network for Community Repair, Reuse and Recycling Organisations'. "Our vision is an Ireland where the word 'Waste' doesn't exist and where our entire community benefits from the social, environmental and economic value of all reusable resources. Our aim is to promote community based, sustainable waste management as a practical and effective way of tackling Ireland's growing waste problem."
- **Social Enterprise Republic of Ireland (SERI)** - set up in 2020. The organisation has four pillars that include: Representation, Awareness, Support and Relationships. "Our vision is for Ireland to have a world class environment for social enterprises to thrive." "Our mission is to champion for the sector, and our members, representing and promoting our collective voice nationally and internationally".
- **The Irish Local Development Network CLG (ILDN)** is the representative body for Ireland's Local Development Companies (LDCs). These 49 not-for-profit groups are building inclusive, vibrant communities and better life chances for people in every part of Ireland. They assist communities and disadvantaged persons/groups with

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personal development and well-being, social inclusion, employment training and placement, enterprise and social enterprise, community development, environment and climate action.

- **Irish Rural Link: Irish Rural Link (IRL)** - formed in 1991, is a national network of organisations and individuals campaigning for sustainable rural development in Ireland and Europe. IRL, a non-profit organisation now directly represents over 600 community groups with a combined membership of 25,000
- **Community Creating Jobs (CCJ)** is a national collective of like-minded individuals who came together to answer the challenges born from the decline in their communities. It is a country wide movement who wish to do something positive and innovative to address the issues of unemployment and involuntary emigration. The aim was clear: Mission: To collaborate with communities, state agencies, private and diaspora sectors to create 10 jobs in every community and 20,000 countrywide by 2020. Vision: To become the leading National/International voluntary enterprise organisation in collaborating, coordinating and driving job creation in communities on the island of Ireland.

c. North Macedonia

There are currently no *de facto* WISEs networks acting at national or regional level in North Macedonia. However, from the perspective of the wider social economy, actors with a potential to grow into WISEs and taking the lead on this initiative are quite diverse:

- CSOs – mostly the legal forms of associations and foundations;
- Cooperatives including agricultural cooperatives;
- Sheltered companies;
- Sole proprietor and other forms of trade companies;
- Informal solidarity initiatives and young entrepreneurs.

d. Portugal

One interesting example regarding networks of WISEs in Europe is the history of RESIT, Portugal. Currently there is no formal network of WISEs in mainland Portugal even if it had existed one that ended in 2020. RESIT – Rede de Empresas Sociais de Inserção

pelo Trabalho (WISEs Network) began in 2011, as a result of the need for a consolidated WISEs network in Portugal and it was constituted as an informal bottom-up network. Its purpose was to promote networking with the objective to enhance the synergy of actions for the work integration for vulnerable people. In 2017 RESIT had ten national organisations as members (Quintão, Martinho e Gomes, 2017) and joined the European network, becoming a member of ENSIE. This European dimension helped to keep the network active and the European projects provided moments of public visibility that contributed to lobbying and advocacy. RESIT ended after 9 years, when there was no further hope of recognition in the national plan. It had a lot of positive impact though, namely increased trust between partners and maintenance of informal collaborations and, above all, empowerment of at least two partners in the integration of applications and respective European projects in addition to A3S.

e. Romania

RISE Romania (Romanian network of social enterprises) is the main network that gathers the work integration enterprises in Romania. It was founded in 2012 and it currently has 12 members that have activity in the integration of vulnerable people into the labour market.

The network was created in order to develop a sustainable environment for the founding and growth of the WISE organisation in Romania.

Initially meant to cover the lack of legislation concerning WISE and social economy in general, the network is now working to help the social enterprises to easily navigate and access the legislation benefits they have since 2015.

RISE provides an environment that helps WISE improve their activities by gathering different types of social enterprises into a community where they can share experience, know-how and resources for the benefit of the people and communities overall.

Being part of a larger network empowers its members to have a stronger voice with private and public partners and a more coherent message for the general public regarding the activities and benefits of a work integration enterprise.

Currently, RISE is aiming to become a more functional and independent actor in the third sector economy and its main goal in the short-medium term is to cooperate with the public authorities for a better legislative work frame that would encourage social enterprises to develop more activities for the benefit of people.

f. Serbia

- The **Coalition for the Development of Social Entrepreneurship** was formed in 2010 as an informal network of civil society organisations engaged in the development of solidarity economy and which decided to combine their working methods and knowledge to contribute to the development of the sector. Today it is registered as a Coalition for Solidarity Economy Development founded by the European Movement in Serbia (EMinS), the Initiative for Development and Cooperation (IDC), and the Smart Collective, Trag Foundation. CoSED also has its Database of Social Enterprises gathering more than 50 social enterprises. The Coalition militates for a sustainable society based on a solidarity economy that enables and encourages the economic, social, and political participation of citizens. It advocates for the creation of an incentive framework for the development of a solidarity economy and social entrepreneurship in Serbia through information, advocacy, and capacity building. From the very beginning, CoSED has focused on providing support and improving the business of many social enterprises, as well as on promoting examples of good practices that would encourage others to launch similar initiatives. The Coalition is actively involved in the discussion of public policies, so it participated as a part of a working group for the drafting of the Law on Social Entrepreneurship and it is committed to the adoption of a comprehensive policy that would respond to the needs of the sector holistically.
- **Social Economy Network Serbia (SENS)** was founded in 2011 and it is the only national network that brings together social enterprises. SENS gathers 30 members, which include associations of citizens, companies for professional rehabilitation of persons with disabilities, limited liability companies, and cooperatives. The SENS network focuses on education, consulting, and promotion in all phases of starting and running a member's business activity. Hence, it provides members with the necessary information about the sector and offers educational materials and education in the field of business. SENS also plays a significant role in the collaboration of WISEs with other sectors, through lobbying public and private sector actors, providing advice and assistance in securing new funding sources. Also, their role is recognised as essential in raising public awareness of the issue of social and work isolation.
- The **Association of Enterprises for Professional Rehabilitation and Employment of Persons with Disabilities (UIPS)** is a voluntary, independent, business, professional, non-governmental and non-profit association of enterprises for professional rehabilitation and employment of persons with disabilities. There is

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a strong initiative for this association to join the SENS network, and thus contribute to a common mission.

UIPS is representing the interests of enterprises for professional rehabilitation and employment of persons with disabilities with the aim of encouraging, supporting and facilitating their development. Its vision is to combat discrimination in the labour market and to strive to provide equal opportunities for people with disabilities to receive professional training and employment.

- **IRIS Network**, founded in 2012, is the only regional network that brings together CSOs social service providers in South East Europe. It connects currently 200 member organisations that provide different types of social services to different vulnerable groups: people with disability, children, and youth at risk, women victims of family violence, refugees, asylum seekers, etc. IRIS network focuses on promoting the role of non-profit social service providers and providing to its members the most relevant information in the field of social inclusion, provision of social services, etc.. IRIS is offering to its members educational materials, specialised trainings, study tours, access to grants, exchange of knowledge.

g. Slovakia

- **ASSE Slovakia** is an association that brings together and promotes the interests of social enterprises at the local, regional, regional and national level. The Association of Social Economy Entities - ASSE as the umbrella organisation of the social economy sector (in accordance with Act No. 112/2018), was naturally established by the need of the representatives of individual organisations in order to represent and represent the interests of social enterprises in Slovakia. It provides consultations and training for 60+ member organisations, connects them with potential clients and represents them in meetings with representatives of ministries.
- **ASES SK** aims to be a platform for the cooperation of all those for whom activities contribute to the development of the social economy in Slovakia, as well as for joint action in all important areas that unite us. The social economy, and especially social entrepreneurship, is in its infancy, and although a good legislation already exists today, it will not be able to be fully implemented if it does not have the support of public authorities.

h. European

ENSIE is the European Network of Social Integration Enterprises, whose mission is the representation, maintenance and development of networks and federations for WISEs within Europe. ENSIE's objectives are:

- To reinforce the power of actors in economic social integration enterprises through the interchange between the member organisations;
- To stimulate co-operation and partnerships by promoting proper practices, research results, new applications;
- To organise the exchange of information on the legislative national and local policy levels between member organisations;
- To represent the network and to promote all of its activities on all pertinent European levels;
- To elaborate on the contributions and proposals in order to participate in the definition of a European policy against social exclusion;
- To develop a close and solid collaboration with other European networks active in the social economy with the objective of obtaining synergic results.

The ENSIE constitution is a complementary foundation stone whose purpose is the promotion of good practices, the expansion of contributions, and the development of propositions in order to prepare the way for its participation in defining European policy in its battle against social exclusion.

ENSIE gathers 29 national, regional and local networks in 21 countries across the EU (+ Serbia and Moldova), for a total of 3000 WISEs representing 187,000 disadvantaged workers.



VII. Funding

The acknowledgment of the capacity of WISEs to tackle severe unemployment issues has led to the design of specific policy measures at EU, national and local level aimed at favouring the start-up and consolidation of WISEs. One of the categories of labour policies to increase employment opportunities is compensation policies, which are designed to encourage enterprises to employ disadvantaged workers by compensating them for the lower productivity of the disadvantaged workers employed or for the hiring and training costs involved. Public grants and subsidies are the most common ways to support WISEs. Significant differences are however to be noticed across EU MSs, depending on the specific target of the policy measures in place (e.g., enterprises – exclusively WISEs/all SMEs including WISEs – or the disadvantaged persons integrated).

Support to WISEs is also provided through the reduction of taxes and social security contributions aimed at reducing the cost of labour of any disadvantaged worker employed.

Typology of fiscal benefits	National level	Regional level	Comments (information on the applied rules, including the % of fiscal break applied)
Corporate tax exemption (on profits)	Yes for all types of WISEs in Austria, Belgium and Latvia	-	-
	Yes, but only for some types of WISEs in Bulgaria, Croatia, Greece, Italy and Spain	No for all types of WISEs in all European countries except for some cases in Italy as well as for Social Initiative	Example: Spain, for all companies: The most important reduction refers to the hiring of workers with disabilities. The deduction of the full quota varies between 9,000 and 12,000 EUR for each person / year of increase in the average number of workers with disabilities, depending on the level. The deducted amount for job creation is subject to the limit of 35% of the adjusted full quota.



Typology of fiscal benefits	National level	Regional level	Comments (information on the applied rules, including the % of fiscal break applied)
		Cooperatives and Special Employment Centres (CEEs) in Spain	<p>Social Initiative Cooperatives usually fall into the category of "protected cooperatives" for the purposes of Law 20/1990 on Fiscal Regime of Cooperatives: The reduction in protected cooperatives is 20% of cooperative results. It can reach 50% of the quota among those specially protected.</p> <p>Freedom of amortisation of new amortisable fixed assets, acquired within a period of three years from the date of their registration in the Cooperatives Registry.</p> <p>At the regional level, the Regional Government of Navarra and the Basque Country have their own tax regime and competence over this tax. Other regional governments do not have regulatory authority in matters of Corporation Tax or Value Added Tax, but they do over part of personal income tax, and other taxes.</p>
	Yes for Typology 1 and 2 in Hungary . Some cases for <i>de facto</i> WISEs	-	Yes, Associations and Foundations, Non-profit companies if public benefit organisations. Excluded the Social Cooperatives.
	Yes of WISEs Typology 2 and 3 in North Macedonia	-	Non-profit organisations (including non-governmental organisations, religious and humanitarian organisations, trade unions, political parties, etc.) are taxed on income from their business activities (if any) if their total annual revenues are higher than MKD 1 million. The CIT would be calculated as 1% of the total annual revenues from business activities, decreased by the prescribed tax exemption of MKD 1 million
	Yes, for WISEs Typology 2 in Romania	-	Authorised Protected Units (UAT) do not pay the profit tax, but they have to reinvest 75% of the potential tax in the enterprise and it's employees.
	Yes, for Enterprises for integration of		The corporate income tax rate is proportional and amounts to 10% for all.



Typology of fiscal benefits	National level	Regional level	Comments (information on the applied rules, including the % of fiscal break applied)
	persons with disabilities and CSO (Civil society organisations) in Serbia		EIPWD: An employer, who employs a person with a disability for an indefinite period of time in accordance with the law governing the prevention of discrimination against a person with a disability, is released from the obligation to pay calculated and suspended income tax for a period of three years from the day of employment. CSO: If performing economic activity directly, under certain conditions, defined by the Law on Corporate Income Tax, there is a right to tax exemption. If they do not meet the prescribed conditions, they are subject to the obligation to pay the general corporate income tax rate of 10%
VAT exemption or reduced rate	Yes for all types of WISEs in Austria (preliminary, project-related) and Slovenia	-	-
	Yes, but only for some types of WISEs in Belgium and Croatia		Example: Belgium WISEs can benefit from a reduced VAT rate (6% instead of 21%) when they sell recycled or reused goods that have been collected freely (for example garments or electronic devices). This fiscal advantage isn't applicable to all WISEs. It's only applicable to a limited MWBs (maatwerkbedrijven) and LDEs (lokale diensteneconomiebedrijven) in Flanders and EIs (entreprises d'insertion) and EFTs (entreprises de formation par le travail) in Wallonia, because not all WISEs sell recycled or reused goods that have been collected freely
	-	Slovenian WISEs (Companies for people with disabilities, employment centres and social enterprise)	-



Typology of fiscal benefits	National level	Regional level	Comments (information on the applied rules, including the % of fiscal break applied)
	In some cases for WISEs Typology 2 in Ireland	-	Charities engaged exclusively in such activities are neither obliged nor entitled to register and account for VAT on their income. In certain circumstances the activities of a charity may be considered to be in competition with commercial traders and the charity may then be required to register and account for VAT on these activities.
	For WISEs classified as Typology 2 and 3 in North Macedonia	-	<p>Taxpayers abroad the country and who do not perform any turnover or do not due tax on the turnover, on request and in a special procedure, the input VAT that was paid according to invoices for operations carried out by domestic taxpayers, will be paid off, if the legal requirements for returning of the tax are met.</p> <p>This exemption is applied under condition that the taxpayer is registered as VAT taxpayer in his country and there is reciprocity between the Republic of Macedonia and the country in which the taxpayer is resident.</p> <p>NGOs have a right to request returning of the calculated VAT on shipments towards them by the taxpayers in the country and for the import implemented towards them if:</p> <p>The turnover of goods towards them or the import were not exempt from taxation; VAT for the conducted turnover on goods is separately stated in the invoice and paid with the paying of the purchase price;</p> <p>The tax due on imports is paid;</p> <p>The goods are transferred abroad and used for humanitarian, charity or educational purposes.</p>
	Yes, for CSO (Civil society organisations) in Serbia	-	CSO: exempt from value added tax for income up to a defined amount of 500.000 rsd
	Yes, for WISEs classified as 1 and 2 Typology, in Slovakia	-	VAT exemption or reduced rate Typology 1: RSP - reduction of VAT to 10% for contracts for state and public administration entities A reduced tax rate of 10% of the taxable amount shall apply to goods and services supplied as part of the



Typology of fiscal benefits	National level	Regional level	Comments (information on the applied rules, including the % of fiscal break applied)
			<p>activities of the social economy by a registered social enterprise which uses 100% of its profit after tax to achieve its main objective, supplies to an eligible customer, provided that this does not distort competition incompatible with the internal market, where the eligible customer is another person as a taxable person if it is a natural person, a social economy entity or a public administration entity. "</p> <p>Typology 2: Pursuant to § 50 and § 51 of the VAT Act, a non-profit organisation - a VAT payer - may deduct tax in full or in a proportional amount from the total tax which the taxpayer is obliged to pay for the relevant tax period. When deducting tax in accordance with the provisions of Section 49 of the VAT Act, it is necessary to assess whether the goods or services are received exclusively for taxable transactions in which tax becomes chargeable, whether the goods or services are received exclusively for taxable transactions that are exempt from tax in pursuant to the provisions of Sections 28 to 42 of the VAT Act, whether the goods or services are accepted for taxable transactions in which a tax liability arises and at the same time for taxable transactions that are exempt from tax pursuant to Sections 28 to 42 of the VAT Act.</p>
Subsidy for the recruitment of disadvantaged workers	Yes for all types of WISEs in Austria (project-related), Belgium, Croatia, France, Latvia, Slovenia and Spain	Yes for all types of WISEs in Austria, Belgium, Slovenia and Spain	<p>Example: France The WISE benefits for the hiring of each fragile full-time worker from post office assistance (the amount of which is set each year by the Etta). Depending on the WISE model, this amount varies. Thus, integration enterprises (IEs) receive job assistance for each full-time equivalent € 10,751; temporary work companies (ETTi): € 4,341; integration enterprises through self-employment (EiTi): € 5,670.</p>



Typology of fiscal benefits	National level	Regional level	Comments (information on the applied rules, including the % of fiscal break applied)
			For adapted companies (EA), this amount varies depending on the age of the disabled worker supported: - 15,585 euros for workers under the age of 50 years; - 15,787 euros for workers aged 50 to 55 years; - 16,192 euros for workers aged 56 and over.
	Yes, for all types of WISEs in Hungary	-	Only for people with disabilities! It's not a real subsidy for the recruitment, but the subsidy the disabled person received is used as a salary.
	Yes, for all types of WISEs in Ireland	-	-
	Yes, for all types of WISEs in North Macedonia	-	The Law on Employment of Disabled Persons envisages measures for improving the conditions for employment and work of a disabled person are: -granting non-refundable funds for permanent employment to an unemployed disabled person, adaptation of the job where the disabled person will work if it is needed and procurement of equipment according to the criteria and in a manner determined by an act of the Minister of Labour and Social Policy; - tax exemption and provision of funds for contributions and - financial support in the operation.
	Yes, for all WISEs as Typology 3 in Portugal	-	- Incentive ATIVAR.PT: Financial support for employers who sign permanent or fixed-term employment contracts for a period equal to or greater than 12 months. The contribution may be higher if the person is a disadvantaged worker* or if it is a job located in the inland territory. - Internship ATIVAR.PT: Directed to private entities, it is an internship from 9 to 12 months non-extendable, in order to promote the inclusion of young people into the labour market or the professional reconversion of the unemployed. There is a co-payment between 65% and 95 % plus food allowance, transport costs and



Typology of fiscal benefits	National level	Regional level	Comments (information on the applied rules, including the % of fiscal break applied)
			<p>insurance against accidents at work. The contribution may be 15% higher in specific cases such as encouraging the development of inland territories.</p> <p>- Employment-Integration Contract+: promoting entities are non-profit collective, public or private entities. Unemployed carry out socially necessary work (they are not workers, don't receive a salary but a monthly stipend) that meets temporary social or collective needs, within the scope of projects promoted by public or private non-profit collective entities, for a maximum period of 12 months. If they are beneficiaries with disabilities and incapacity, 549,16€ for entities of the local business sector and 593,04€ for private non-profit entities. In the other cases, 351,05€ € for entities of the local business sector and 394,93€ for private non-profit entities.</p> <p>- Integration internships: targeted people with disabilities and incapacity; it is an internship of 12 months, non-extendable and aims to develop activities in a work context. Directed to private entities, with or without profit, includes a co-payment between 80% and 95% of the scholarship plus food allowance, transport costs, insurance against accidents at work and technical support in the post-placement monitoring. Alsoif the intern is hired and the contract has a minimum initial duration of one year; the entity can receive up to a total amount of 16 x IAS (€ 7,020.96).</p>
	<p>Yes, for WISEs Typology 1 and 2 in Romania</p>	-	<p>Economic entities that hire people with disabilities are spared from certain taxes and receive monthly in return a certain amount of money, usually the equivalent of the minimum wage for every vulnerable person hired with a permanent contract.</p>
	<p>Yes, for enterprises for integration of</p>	-	<p>- An employer who hires a person with a disability may exercise the right to reimbursement of salary costs for a person who is engaged in providing professional support to a newly employed person with a disability, only for the</p>



Typology of fiscal benefits	National level	Regional level	Comments (information on the applied rules, including the % of fiscal break applied)
	persons with disabilities in Serbia		time while providing professional assistance, and for a maximum of 12 months, ie a maximum of 1,200 hours. - Reimbursement of appropriate workplace adjustment costs may be granted to the employer, on a one-off basis amount, up to 400,000.00 dinars per person with disabilities. - An employer who employs a person with disability without work experience, is entitled to salary subsidy for that person, for a period of 12 months from days of employment.
Social insurance costs for the disadvantaged workers employed reduced or covered by subsidies	Yes, for all types of WISEs in Austria, Belgium, Croatia, Slovenia and Spain	Yes, for all types of WISEs in Belgium and Slovenia	Example: Bulgaria 50% of the due insurance contributions for the state social insurance, compulsory health insurance and additional compulsory pension insurance of the employees are reimbursed to the specialised enterprises and cooperatives of the people with disabilities. The reimbursed funds shall be used for investments, rehabilitation and social integration of the people with permanent disabilities and the supporting staff.
	Yes, for all types of WISEs in Hungary	-	Only for disabled persons if there are public benefit organisations
	Yes, for all types of WISEs in Ireland	-	-
	Yes, for all types of WISEs in North Macedonia	-	The funds for contribution for social insurance for persons with disabilities are provided from the budget of the Republic of Macedonia.
	Yes, for <i>de facto</i> WISEs in Portugal	-	Supported employment in the open market: targeted people with disabilities and incapacity, registered in the employment services. There is a co-payment in remuneration and social security contributions under the responsibility of the entity; from 10% up to 170% of IAS** (according to the work capacity – minimum 30% and maximum 90%)



Typology of fiscal benefits	National level	Regional level	Comments (information on the applied rules, including the % of fiscal break applied)
	Yes, for all existing type of WISEs in Serbia	-	<p>An employer who employs a person with a disability for an indefinite period of time in accordance with the law governing the prevention of discrimination against persons with disabilities shall be released from the obligation to pay compulsory social insurance contributions paid on the basis of the employer's funds for a period of three years.</p> <p>An employer who employs a person who is over 50 years of age on the day of concluding the employment contract and who has the status of a beneficiary of unemployment benefits with the National Employment Service, or who has been registered as unemployed with that service for at least six months continuously, is exempted from paying contributions. for obligatory social insurance which is paid on the basis, ie at the expense of the employer's funds.</p>
	Test version for a subsidy for state social insurance contribution (employer part) implemented in 2021 in Latvia	-	-
Public contributions aimed at reducing the cost of labour of workers that are not disadvantaged	Yes, for all types of WISEs in Austria (preliminary), Belgium, Croatia, Slovenia and Spain	<p>Yes, for all types of WISEs in Slovenia and Spain</p> <p>Yes, but only for some types of WISEs in Belgium (Entreprise d'Insertion, entreprises de travail adaptées</p>	<p>Example: Slovenia Article 37 of the Social Entrepreneurship Act states that:</p> <p>A social enterprise that employs persons referred to in point 4 of Article 2 of this Act who are not disabled shall, in accordance with the programme of measures, be entitled to a wage subsidy for these workers and to other benefits de-fined by Commission Regulation 651/2014 / EU as assistance to disadvantaged workers, severely disadvantaged workers and persons with a recognised limitation resulting from physical, mental or psychological impairment.</p>



Typology of fiscal benefits	National level	Regional level	Comments (information on the applied rules, including the % of fiscal break applied)
		and Initiatives de Développement de l'Emploi dans le secteur des Services de proximité à finalité Sociale)	
	Yes, for all types of WISEs existing in North Macedonia		The financial support in the operation includes the benefits received by the disabled person who independently acts as a self-employed person, ie the protection company when using the funds of the special fund.
	Yes, for WISEs classified as Typology 1 in Slovakia		<p>- Long-term unemployed 24th month 50% of salary 50% of the eligible costs actually incurred per employee who is a disadvantaged person due to long-term unemployment or attained lower education, up to a maximum of 50% of the total price of work calculated from the average wage of the employee.</p> <p>- Compensatory allowance of 40% of eligible costs actually incurred by a staff member who is a disadvantaged person - 75% of the eligible costs during the employment of a staff member who is a disadvantaged person because of his state of health.</p>
Tax reductions granted to private and/or institutional donors	Yes, for all types of WISEs in Austria, Belgium, Bulgaria, France and Slovenia	Yes, for all WISEs in Slovenia	Example Austria: If WISEs are recognised as public benefit enterprises AND listed on the “List of donor-beneficiary institutions” (BMF, 2021), then donators (institutions / private) are entitled to “deduct donations up to 10% of their profits from their income tax”, but this is limited to EUR 500.000 - within 5 years.
	Yes, but only for some types of WISEs in Croatia and Italy		



Typology of fiscal benefits	National level	Regional level	Comments (information on the applied rules, including the % of fiscal break applied)
	(to the same extent as other non-profits)		
	Yes, for all types of WISEs in North Macedonia		An employee with a disability who has been diagnosed with a disability is exempt from paying personal income tax. The funds for contribution for pension and disability insurance, contribution for health insurance and employment contribution for persons with disabilities are provided from the budget of the Republic of Macedonia
	Yes, for WISEs classifies a Typology 2 in Romania		Private companies that buy goods and services from WISE organisations that are certified as Authorised Protected Units (they work with disabled employees that sum up to at least 30% of their total workforce) are eligible for certain tax reductions and/or exceptions
	Yes, for all types of WISEs in Serbia		Expenditures in the aggregate amount of up to 5% of the total income for: 1) health, educational, scientific, humanitarian, religious and sports purposes, environmental protection, as well as donations made to institutions, respectively social protection service providers established in accordance with the law governing social protection; 2) humanitarian aid
Other fiscal breaks	Yes, for all WISEs in Greece and Slovenia as well as for social initiative cooperatives in Spain	Yes, for all WISEs in Slovenia as well as for social initiative cooperatives in Spain	Example Greece: Exemption from an annual business tax, which is imposed to natural and legal persons with a commercial status and usually starts from 600 up to 1000 Euros per year. Exempted from the taxation of profits distributed to employees (up to 35%) Example Slovenia: Reduction in taxes for employer in the amount of 50% of the employees (person with disabilities) paycheque, or 70% if a company has exceeded the quota, as stated in article 62 of the Personal Income Tax Act. Example Spain: Spanish social initiative cooperatives: Exemption in the Tax on Patrimonial Transmissions and Documented Legal Acts. Bonus share Tax on Economic Activities and the Property Tax (95%)



Typology of fiscal benefits	National level	Regional level	Comments (information on the applied rules, including the % of fiscal break applied)
	Yes, for most of the WISEs types in Hungary		- Vehicle tax exemption and Building and land tax exemption for associations and foundations - Exemption from vocational training contribution and duties exemptions for public benefit organisations
	Yes, for WISEs classified as Typology 2 in Ireland		Exemptions for charities on some local authority rates
	Yes, for all WISEs classified as Typology 1 in North Macedonia		Exemption from taxes and provision of funds for contributions. The employees of the protection company who are not disabled persons are exempted from the payment of personal income tax and they are provided with funds for contribution for pension and disability insurance from the budget of the Republic of Macedonia. The protection companies are exempt from paying profit tax and all profit taxes.
	Yes, for <i>de facto</i> WISEs in Portugal		“Investe Jovem” programme: Business creation programme by unemployed young people with financial support for investment, financial support for the creation of the own employment and technical support in the area of entrepreneurship. It may include a non-refundable subsidy to create full-time jobs, interest-free loans or financial support up to 75% of the total eligible investment.



a. Focus on project countries

Hungary

Social enterprises in Hungary rarely achieve financial sustainability. They base their revenue structure on multiple resources like sales revenue, state support and private support.

Ireland

WISEs in Ireland use private sponsorship, general fundraising, microfinancing, social finance loans and crowdfunding as alternative mechanisms to governmental support to fund work based adult education providers.

North Macedonia

State Operational programmes for the active employment measures offer an array of subsidies and other types of support to work based adult education providers, individuals and other employers to support the employment of people facing barriers to enter the labour market. Implemented through the State Employment Agency, these measures are:

- self-employment programmes,
- support to start-up youth businesses,
- subsidised jobs for employment of young people, people at social risk, people with disabilities etc.,
- training programmes and internships,
- public works,
- several pilot programmes.

The measures for self-employment and start-up youth businesses can be utilised by the new aspiring social entrepreneurs while the measures for subsidised employment might be of importance to social enterprises employing people from vulnerable groups.

Since 2008, training for non-formal education has been included in the Operation plan for active labour market measures and programmes. Financing of these trainings is provided by the state.

The procedure for the implementation of programmes, measures and services for employment is defined by the Operational Guidelines, adopted by the EARM in cooperation with the other implementing partners.

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The inclusion of the unemployed persons in the programmes or measures for employment is done on the basis of transparent application processes. The services provided by ESA are throughout the year. Unemployed persons in the course of their participation in the active programmes, measures and employment services will continue to use the acquired right to social assistance and unemployment benefit.

Unemployed persons and employers are informed about the possibility to participate in programmes, measures and services in a number of ways (telephone, SMS, e-mail). A suitable agreement is concluded with the participants, which regulates in detail their rights and obligations and also with the adult education providers.

Financing of the adult education providers is also provided by the State, the only condition is to have a verified programme in the Adult Education Centre and verified institution for that programme in the Ministry of Education and Science.

Other ways or financing is self-financing of the participants, IPA projects, or other projects.

Portugal

In Portugal there is some private financing, mainly from the banking sector, such as the Incorpora Programme or FACES prize.

The Incorpora programme appeared in Spain in 2006 and was implemented in Portugal in 2017, being then financed by Fundação La Caixa, with Banco BPI and CaixaBank. It is a mechanism specifically aimed at the social and labour insertion of people in situations of vulnerability, whether employed or self-employed, with self-employment included in the Programme's lines of action. It is, however, essentially an intermediation programme between the business fabric and beneficiaries at risk of vulnerability. The intervention model, systematised in the references made available on the programme's website, "Guide to the Incorpora Methodology" and in the "Incorporate Model", is based on networking and knowledge of the needs of the labour market.

As for the Financing and Support for Combating Social Exclusion (FACES) prize, it was created in 2007 and annually supports projects presented by social economy organisations.

The support takes the form of a donation (Article 4 of the regulation) under the responsibility of the Montepio Foundation. This is funding for social intervention projects that promote three areas: i) the employability of people with disabilities; ii) the inclusion of children and young people in risk situations; iii) inclusive responses for vulnerable families

and homeless people. The three areas are transversal to our object of study, however the first one constitutes a more direct contribution. Indeed, the employability of people with disabilities is designed to support initiatives that facilitate the approach to the labour market, promote effective inclusion in organisations or strengthen the development of technical and/or personal skills.

Romania

Only around 5% of the total of 1641 social economic enterprises received a form of help from the public authorities as of 2020. Most of the WISE organisations rely on their own economic activity to fund the work integration programmes. The result of this context is that most WISE entities rely on private sponsorships to sustain their activity. These sponsorships usually add up to more than 50% of a WISE's total income.

Serbia

Grants, as the most traditional way of funding social mission-focused organisations, are one of the key sources of funding for WISEs, despite a number of constraints. Grants are a form of funding set up on a donation basis. This type of financing entails a certain amount of risk, since public sources and donors in situations of social crisis and difficult times may decide to suspend benefits. Associations funded exclusively by grants are placed in a position of dependence and are faced with the challenge of adapting to the requirements of each individual donor, which very often leads them away from their own mission. The next financing mechanism is microfinance, which implies the possibility of accessing small financial instruments to people excluded from formal financial resources and banking. Investors cooperate with microfinance institutions, non-profit groups, banks, etc. Erste Bank is a pioneer of microfinance and social banking in Serbia and Central and Eastern Europe. Social enterprises face additional obstacles due to banks insufficient information about the legal forms applied by social enterprises (mainly CSOs). Microfinance in Serbia is partially limited and over-regulated due to its dependence on commercial banks. There is also a Budget Fund for Vocational Rehabilitation and Employment of Persons with Disabilities. According to the rulebook on the manner of monitoring the implementation of the obligation to employ persons with disabilities, the obligation applies to any domestic or foreign legal or natural person who has at least 20 employees and is not considered a newly established employer. An employer who does not fulfil the obligation to employ persons with disabilities is obliged to pay penalties to the payment account of the Budget Fund.

Slovakia

In Slovakia, a funding mechanism very relevant is the public procurement in terms of reserved contracts. The Law. no. 10 par. 7 and 8 of the Public Procurement Act, into force from the 1st of January 2020, is regulating the obligation to use the social aspect in at least 6% of public procurement. It represents an indirect form of support for achieving a positive social impact and maintaining the competitiveness of social enterprises through the introduction of an obligation for contracting authorities and contracting entities that have implemented or started to implement at least ten public contracts in a calendar year, except for low value contracts. The law foresees to use at least 6% of these social aspect in the description of the subject of the contract as a special condition for the performance of the contract or as a criterion for the evaluation of tenders. This 6% also includes public procurement carried out in the form of a reserved contract.

Moreover, another law disciplines the awarding of reserved contracts in public procurement for the purposes of fulfilling the mandatory share of employment of citizens with disabilities. In particular, on the one hand, it foresees the obligation to employ citizens with disabilities in the amount of the mandatory share according to law 63 par. 1 letter d) the employer, who is a public contracting authority or a contracting authority, may perform by the implementation of reserved contracts in public procurement according to a special regulation.61aaa). On the other hand, the law sets up as 2,000€ the amount of the competition price in public procurement to include one citizen with a disability. "The implementation of a reserved contract in a public procurement shall be proved by a copy of the tender documents of the public procurement and a copy of the contract on the implementation of the reserved contract in the public procurement".

b. Additional countries

Bulgaria

In terms of public support in Bulgaria, the local bodies develop mechanisms and programmes to support social entrepreneurship, aiming at developing the regional aspects of the social and solidarity economy by including measures in the normative acts related to the development of the municipality. They also participate in the activities of the social and solidarity economy through various forms of cooperation by the decision of the municipal council. In addition, the Minister of Labour and Social Policy promotes and

supports social enterprises by providing methodological assistance in searching for specialised financing for their activity. Social enterprises class A+ can receive further support, both financially and concerning their right to build on private, municipal ground, while sheltered employment centres receive public funding for their establishment.

The national and local public bodies support the specialised enterprises and cooperatives of people with disabilities through tailor-made economic stimulus and other measures. These can be local initiatives for (1) increasing the productivity and competition of the specialised enterprises and cooperatives of people with disabilities; (2) improving the people's productivity in a specialised work environment and providing their vocational training and employment and (3) predetermining the financial and economic constraints of enterprises and cooperatives. The Agency for Persons with Disabilities can also fund the specialised enterprises and cooperatives of persons with disabilities on target projects and programmes.

When it comes to compensation policies, the Bulgarian government offers several support measures. Enterprises recruiting disadvantaged persons can use the state budget for 30% of the insurance contributions (paid by the employer) for state social insurance, compulsory health insurance and the additional obligatory pension insurance for the employed people with disabilities. Moreover, The Agency for Persons with Disabilities may finance an employer under a national employment programme for people with disabilities for qualification and requalification, respectively training for professional development, for providing access to the workplace to a person with a permanent disability, for adaptation of the workplace for a person with a permanent disability, and for equipment at the workplace for a person with a permanent disability. Different internship programmes can be covered as well by the government.

All WISEs in Bulgaria are operating in private markets and thus derive income from their economic activity.

France

Regarding public support measures, French WISEs benefit from the hiring of each fragile full-time worker from post office assistance (the amount of which is set each year by the Etta). Depending on the WISE model, this amount varies. Specifically, all types of WISEs benefit from the public policies for integration through economic activity.

In terms of compensation policies, enterprises receive incentives for the recruitment of young people who live in priority neighbourhoods, more precisely they have access to

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5000€ per year for a period of 3 years. Another compensation measure in place is the funding for the adjustment of workplace to better suit the needs of disabled people. Financially covered are also paid internships for disadvantaged young people in apprenticeship. Enterprises can receive 5000€ for young persons under 18 and 8000€ for young persons between 18 and 30 years.

WISEs in France do however not receive private support in any form.

Furthermore, it is important to note that French WISEs derive 80% of their income from private activity. This varies slightly, depending on the model, with a rate that can go up to 90%, or even 95%, for temporary employment companies. This distribution trend (public/private) has been stable for several years.

VIII. Challenges and recommendations

Despite the large number of WISE-friendly regulations that have been developed all over Europe, WISEs in Europe still often face challenges at national, regional or local level. Some of these barriers have already been publicly addressed by the concerned stakeholders (e.g. in the Netherlands), others are even being taken in consideration in current policy – or law-making procedures (e.g. in France) – others however still remain in the dark or are not yet tackled (e.g. in Romania). Recent development dynamics regarding work-based adult education providers can be illustrated on the basis of the countries below.

a. Hungary

The legal framework in Hungary stands as being challenging and not sufficient for both education and labour aspects. In details, the challenges Hungary outlines are as following.

- **Clear recognition of prior learning process:** according to the amended Adult Education Act, effective from 1 January 2020, measuring competences aims to assess the existence of the required competences to start and complete the training, but the legislation does not identify the documentation, extent and measuring tools of the competences' assessment. The implementing decree of the law complements the definition of 'recognition of prior learning' with that the applicant may be exempted from the training part if their studies, which are certified by a document, prove to be adequate. Thus, documented knowledge remains at the decision of the training institution/organisation. As stated in the implementing regulation, students also have the right to request their exemption from participation, or the recognition of their prior studies and it is a decision of the head of the training institution if they have right to the exemption from attending activity or certain subjects and their assessments, such as the recognition of prior knowledge or practice. The law does not regulate the recognition and validation of competences acquired in non-formal and informal learning in case of higher education. It is an important question for adults' education and training. Improving validation, assessing, and recognising prior knowledge is the fundamental interest of all education and training actors.
- **No legal framework for social enterprises and WISEs** or, at least, a common definition of them. It is therefore hard to describe the context in Hungary since the researchers can base just on their own understanding and on the data from

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Hungarian Central Statistical Office. The only existing model of “WISEs”, the rehabilitation social enterprises, is addressed to the target group of disabled people, excluding *de facto* all the other vulnerable people. In addition, the financing for the integration of disabled people in the companies is based on an annual application, which means that it is not possible to make a middle-long term plan of development and inclusion of integrated workers. In addition, social economy is not well known in Hungary, even in the Economics Universities. It needs an effort to introduce the concept in a correct form: often, people confuse the non-profit economy and the charity.

- **Urgent need for networking.** Even though there are interesting and pioneering good practices in Hungary, they are in hard isolation, they do not cooperate and often relevant actors do not know each other. This isolation causes a weakness since it is an obstacle to a positive lobby action towards policy makers and prevents the spreading of the topic in the country.
- **The public procurement regulation still needs to be developed and improved.** Also as stated in the Country Report Hungary 2020 accompanying the Communication on 2020 European Semester, some legislative changes are intended to improve competition in public procurement, but their impact remains to be seen.
- Unfortunately, in many cases, **labour market supply and demand do not meet**, employers are afraid to hire a person with a health impairment, due to established stereotypes. Often, they are not aware of the working conditions, special needs, circumstances, therefore the disabled employee does not get a chance to get to the job interview at all, and the employer can assess his/her competencies. Employers who employ a worker with disabilities often appreciate the skills and attitudes of these workers over the long term and report that they try harder, appreciate the work and want to demonstrate their values, the ability to work.

b. Ireland

WISEs face a number of issues, as do other social enterprises and work-based adult education providers. The following list of challenges articulates some of the issues at hand.

- **Awareness of Social Enterprise:** There is a distinct lack of awareness for social enterprises and work-based adult education providers. The Department of Rural and Community Development is providing funding to social enterprises and support

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organisations to tackle some of the greatest issues with awareness: highlighting best practice examples of social enterprise, conferences, developing a regular newsletter from the Department and investing in campaigns that highlight their work.

- **Leadership and governance:** Social enterprises have often not received specific support that could aid and assist in their development. Social enterprise managers often had to balance the interest of the charitable purpose with generating revenue from selling products and services. That special attention to both the sales and revenue and the mission and purpose has left social enterprises lacking support.
- **Access to Finance:** In the same way that support might not be available, the legal structure of the organisation may prevent investment from investing bodies. Social enterprises may be seen as an increased risk than for private individuals (such as crowdfunding).
- **Market Opportunities:** Selling products and services to private or public bodies or other adult work-based education providers has been challenging in Ireland. The Irish Social Enterprise Network has provided a BuySocial movement in line with best international practices and examples; however, the issue requires resources. Procurement will begin to change in Ireland with more organisations including social and community benefit clauses in procurement. But there are only a few examples at the moment and social enterprises are not able to scale to the extent that they might be able to in future.
- **Legal form:** There is no defined legal form for social enterprise in Ireland. According to the National Social Enterprise Policy 2019-2022, the definition does not specifically state the legal form that is required. The ambiguity makes it more difficult to define a social enterprise. There is research being completed in Ireland with the DRCD and Rethink that will be made available on 6th October 2021 that will shed more light on the topic.
- **Data and Impact:** There is relatively little known about the social enterprise sector and all the organisations that make it up.

c. North Macedonia

Main issues that work-based adult education providers are facing in North Macedonia are the following:

- The system of lifelong learning in the country needs **further development** to improve the quantity and quality **of adult education programmes, mainly in the**

area of non-formal education. There is a limited supply of high quality and certified adult learning programmes and work –based adult education providers. There is relatively little demand for non-formal education and training and low awareness among companies of the benefits of training for employees. For instance, labour force survey data shows that only 2.3% of the population aged 25 to 64 participated in education and training in the four weeks prior to the survey in 2017. This is much lower than the EU average of 10.9%. The 2016 data from the lifelong learning survey also indicates that about 10% of employed workers aged 25 to 64 were involved in job-related non-formal training or education (either paid for by their employer or paid for by the worker himself/herself). In the EU, on average, more than one-third of employed people (35.8%) took part in some job-related training or education. This data shows that in North Macedonia very few adults upgrade their skills and knowledge throughout their working life. This probably hinders their productivity, and consequently their salary and promotion prospects.

- Accordingly, this shows the need to **mitigate the mismatches between the demand for and supply of skills**. Various stakeholders are involved in skills governance in the country. These include the Ministry of Education and Science, the Ministry of Labour and Social Policy, the Employment Service Agency, social partners, NGOs, research bodies and international donor organisations.

d. Portugal

As a result of 11 interviews from WISEs in Portugal, the sector shows concerns regarding funding. In fact, all of 11 WISEs mentioned the need for more financing in order to hire, on the one hand, more professionals to support trainees and, on the other, workers. There is a bureaucratic load that makes it difficult to respond in an individualised way to each user. In particular:

- **WISEs need more support and specific policies to do their job on integrating vulnerable people through work.** However, it is quite clear for interviewees that employment into a regular open market is a goal that benefits target groups as well as regular enterprises. Despite the dimension of economic activities and the variety of resources used by WISEs in order to be sustainable, for the *de facto* WISEs, economic and financial sustainability is always a challenge. Actually, the lack of clarification of the concept of social enterprise, both in legal terms and also in political, ideological and public opinions, is naturally followed by the lack of enabling policy measures clearly supporting both social enterprises and enterprises of the

social economy. Without laws stipulating the legal and the tax regimes, the lack of access to specific or new funding sources, the complexity of existing funding mechanisms, the lack of incentives to social investment and pay-by-results public procurement, Social Economy Organisations focus on labour integration of people in vulnerable situations “are forced to resort to funded projects, which do not guarantee the sustainability of the response to these target-groups” (Meira & Martinho, 2021).

- There is a **paradox between the social and economic dimensions of WISEs**. It seems even more difficult for WISEs that do not support people with disabilities. For those who are supporting this target-group the solution of a productive unit under rehabilitation intervention is possible. For WISEs supporting other vulnerable target groups, as they are Social Economy Organisations working in the field of social services, they face difficulties working in an economic dimension. Reason why some of them create a regular enterprise. But, with no legal framework as a social enterprise, it seems hard to keep going in the regular market, in competition with capitalist companies.

e. Romania

The Romanian scenario presents the following challenges:

- Despite the promising beginning in the early 2010-2014, **WISEs have failed to expand and be integrated in the social and employment services framework and public support measures**. European Social Fund National Programmes have focused on start-up enterprises that, given the bad eco-system, proved not sustainable – only 13 WISEs existed in 2020, this number increasing in 2021 as a consequence of a new ESF round of financing of start-ups. The sustainability of them seems uncertain in a context of lack of continuous, systematic support measures aimed at the work integration of the most disadvantaged and in particular through social enterprises. By March 2021, there were only 20 active social enterprises - which had a valid social mark (they had not been suspended) and workers from vulnerable groups in insertion. They had a total of 303 employees, of which 86 were. An enterprise needs business experience – economic and social activity prior to the launch of a viable work integration programme. The European Social Fund grants programme that financed start-ups in the field of socio-professional integration of vulnerable groups POSDRU 2007-2013 did not lead to the establishment of viable social enterprises in the medium term. Aimed at aligning Romanian employment

policies with European employment policies in the field, the certification regime as a work integration social enterprise of insertion has proved in practice ineffective and therefore NGOs in the social sector have not opted for an authorisation that brings only other administrative tasks and no public support measures. The WISE model has not been well integrated yet into the social policies and employment measures of vulnerable groups, and thus has not been able to deliver the expected results yet.

- **Lack of a public national policy supporting a framework for WISEs in Romania.** Only ESF National Operational Programme supported programmes exist for the start-up of WISEs. Other than that, WISEs can only rely on symbolic support measures, namely counselling services for registration, marketing and support for their products by the local employment services that recognise WISEs, or on existing support measures from other legislation, which they can benefit from based on their enterprise status (SME, employers of disadvantaged workers). That is why the most emerging issue of WISE organisations is to advocate for a better legislation that not only acknowledges the status of work integration enterprise, but also recognises the impact these organisations have at a local level and provides more tools for them to increase the size of their activities. The first step that is currently brought to the public attention is the need for subsidies and tax reduction for the disadvantaged workers employed and for the annual profit taxes.

f. Serbia

Although the concept of lifelong learning, together with the development of WISEs, is an area to be developed in Serbia, they appear particularly constrained by a lack of political will as well as strategic management and public administration capacity.

- The advocacy process for the **adoption of the Law on Social Entrepreneurship** and using the proposal developed by civil society in late 2019, as well as expanding the WISE support network through the cooperation of all relevant actors, would be more effective and realistic, if appropriate methods are developed to measure the social impact they achieve. In addition, it is necessary to identify and implement certain practical solutions after the adoption of the law, such as the development of support systems to achieve economic sustainability, as well as for the needs of support, coordination, monitoring and management of social entrepreneurship. Establishing an institutional mechanism for sector development would also contribute to increasing social cohesion and general trust between the private, public and civil sectors. In that regard there is a need to restart public dialogue. The Law

provides the basis for creating development programmes and support measures and open up space to include new actors in the WISEs ecosystem. The newly adopted Law on social entrepreneurship is a solid basis for further efforts to identify and establish the basis for the development of the sector. It was created after a long consultation process, relying on good practices of the EU and the region, and approaches social enterprises through the prism of European standards, taking into account local circumstances. WISEs sector in Serbia is small yet heterogeneous, so it takes different forms with different areas of social influence, mostly economic empowerment and employment. However, they have common traits that are manifested in their social mission represented with a quick adaptation of the business operation to the needs of the community; strong customers and beneficiaries community; and their primary motivation – not to lose any jobs. Adult education, recognised as an important element in the development of WISEs, plays a significant role in achieving the mission, but since the role played by WISEs is still not recognised in its full capacity from the side of decision-makers, one can say that development dynamics in the sphere of adult education is facing many limitations.

- **The governance of adult education service providers recruited from the WISE sector is subject to all the aforementioned legal restrictions.** The direction of their work should be focused on the issues of coverage of the country with support services in the training and education of social entrepreneurs - networking and cooperation of institutions, primarily at the local level. By focusing on the constitution of networks and cooperation between WISEs, they strengthen their capacities in the action to strengthen the sector and provide a legal space that would allow them to freely fulfil their social mission. Through advocacy and organising promotional campaigns, WISEs would increase the awareness, visibility, and importance of adult support and education services. Positive macroeconomic trends in Serbia have not solved the generation of inequality and the deepening economic gap, which distances the country from sustainable economic growth and jeopardises the realisation of workers' and other rights - the crisis caused by the pandemic has affected different groups in the labour market, especially those in the informal economy and marginalised and vulnerable groups.
- **There are no strong and dedicated institutions to promote and develop WISEs and there is a lack of public support measures.** The WISE sector has developed exclusively through donor support. Also, WISEs operate in different legal forms (so they are subject to different tax and fiscal rules), which further complicates their unfavourable market position.

g. Slovakia

In Slovakia, the project "Investment aid for social enterprises - non-repayable component" – created at the national level with the purpose to support registered social enterprises, contains a condition to obtain a loan in order to be able to apply for the investment aid. Practice has shown that many WISEs had not even tried to apply and those who had, used ordinary commercial banks to obtain a loan. The system implemented by Slovenská sporiteľňa and the Polish bank TISE (through the Slovak partner Social Innovators), to obtain social loan, excludes relatively many WISEs from the possibility of obtaining assistance and is also complex and especially lengthy for others. It usually takes more than half a year to assess loan applications.

This might be explained by several hypotheses, such as:

- Social enterprises do not have access/human capital to quality advice and assistance in preparing investment applications;
- Human capital is lacking on the side of the Ministry of Labour as well. Its social economy department (not counting the Reg. centres staff) consists of 5 people, while there are currently 422 registered social enterprises in Slovakia;
- Social enterprises are troubled by the inconsistency of the authorities' approach to approving and paying contributions under the Employment Services Act. It is also burdensome for the administrative complexity of submitting applications for payment of contributions.

Between the most commonly shared concerns among social enterprises are:

- **Disproportionate administrative/bureaucratic burden** linked to the receiving the employee support measures;
- **Lack of clarity in the circumstances** (rules, responsibilities and commitments) **of hiring various groups of disadvantaged employees.**

h. Additional countries

France

In France, WISEs are increasingly recognised as actors promoting the integration of workers furthest from employment. This support is particularly strong at national level with significant support from the state. Thus, in 2019, the State set the objective of creating

100,000 additional back-to-work jobs by 2022. To do this, several measures have been taken: first, financial support for the sector has been greatly increased (with an increasing budget since 2019, from 890 million euros to 1.3 billion euros in 2021); several texts to facilitate the development of the sector have been voted, such as the Inclusion law in November 2020. At regional and departmental level, the recognition of WISE by public authorities is not the same everywhere. While some territories strongly support their development (by promoting the use of WISE for public contracts), other territories are slowing down their development a little more. Indeed, some territorial administrations continue to limit the development of the sector by limiting the fields of activity of companies (e.g. giving an authorisation to work on the recycling of cardboard boxes but not on that of glass) or their area of territorial intervention (e.g. work on the peri-urban area of city A but not on the one of city B). These limits are in fact made in the name of the regulation of competition but without considering the entrepreneurial dimension of WISEs.

French WISEs also face challenges when it comes to the effectiveness of support policies. Even though the job aids available to WISE to support advantaged workers are necessary, several French studies have shown that the amounts of aid for current positions do not make it possible to compensate for the hiring of these less trained employees and to finance their support. Moreover, a point that has been raised for a long time is the lack of investment to allow the development of inclusive social enterprises. Since last year, the Inclusion Development Fund (FDI) has received additional amounts (from 20 million euros to 120 million euros in 2020 and 150 million in 2021). Calls for projects promoting development and job creation have been launched and finance the change of scale (purchase of machines, commercial investment, R&D) necessary to reach the 100,000 additional jobs.

The Netherlands

The number of WISEs in the Netherlands has been growing, and the role of WISEs in work integration is seen as important. Due to decentralisation in 2015, the field is shifting and the public and private sector is responding to this. As already mentioned above, there is an ongoing political discussion of creating a legal framework for social enterprises. This could be a next step in strengthening WISEs in the Netherlands. If the legal framework were to be put into effect, it could (potentially) be a great source for data on WISEs. This would be very welcoming since the available data now is very limited and varies widely.

So far, no support schemes for social enterprises and WISEs had been created in the Netherlands. There are some efforts by local governments, as well as by Social-

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EnterpriseNL (Buy Social), De Omslag (support for WISEs in the Amsterdam region) and other initiatives regarding social procurement. The impact of these efforts has been limited so far, which might change as they succeed in raising awareness.

A new initiative was launched recently by the municipalities of 40 medium/large cities in the Netherlands, united in the so called G40. This network focuses on policy areas concerning social, economic and urban development. Together with the central government, social partners and the business community, the G40 created the City Deal Impact Entrepreneurship, in which the partners are “committed to growth, quality of life and innovation in the Dutch and European city network”. The aim of the City Deal is to reduce the obstacles faced by social enterprises to grow and flourish. To achieve this, efforts are being made to strengthen network formation; design business models for social challenges; focus on the growth of social entrepreneurs; and make funds more accessible to social enterprises (Social Enterprise, 2021c). The City Deal can be seen as a catalyst to stimulate social enterprises and WISEs. The effects of the City Deal are not yet visible as the initiative was launched very recently on 11 March 2021.



Conclusions

Less than 60% of the analysed countries have a well-defined status and recognition of WISEs by specific law or policy. Some of the researched countries not even have a consensus regarding main social economy concepts as social enterprises, such as Hungary. Yet, the pioneer in social economy is France who publicly recognises WISE in 1979 and in 1985 already had adopted the first public programme supporting social enterprises.

There is **no common understanding for the 19 researched countries in identifying and recognising WISE as an adult education provider** (see the example of Hungary who recognises as a form of WISE only rehabilitation social enterprises addressing people with disabilities, excluding any other vulnerability other social enterprise might offer services to, or North Macedonia who perceive WISEs rather an informal sort of education than as adult education provider). Over the 19 studied European countries, **there is more consistency in defining and recognising organisations who offer services to people with disabilities rather than to people from vulnerable groups.** Therefore, fiscal benefits for organisations serving people with disabilities are more consistent than the ones for organisations serving other kind of vulnerable groups. Because of the lack of recognition of WISEs, there is little data regarding WISEs situation in most of the studied countries, e.g. Hungary, Ireland, North Macedonia, Portugal and the Netherlands.

Most of legal frames of WISEs are adopted at national level, with some exceptions of implementation on a regional level, such as Belgium, Italy, Slovenia and Spain.

In European countries already having a legal framework for WISEs, some of the relevant organisations consider the legislations as restrictive or useless for WISEs development and sustainability, e.g. Romania and Serbia. In case of Romania, the law for social economy brings more obligations than rights and benefits for WISEs therefore more organisations gave up or not intend to obtain their legal recognition as WISEs.

The fiscal benefits on a national level received by WISEs in the highest number of different countries in Europe are those in form of subsidies for the recruitment of disadvantaged workers, followed by corporate tax exemption (on profits).



Most of WISEs from the researched European countries, having small financial support for their services towards vulnerable groups, are using other mechanisms in order to survive operating in private markets and thus deriving income from their economic activity, private sponsorship (excepting France), general fundraising, microfinancing, social finance loans, accessing grants.

Even if countries participating to this study report collaborations between state institutions and WISEs or between WISEs themselves, there is **low representability of national networks of WISEs**. From the studies on European countries, Ireland, Serbia and Hungary listed the most broad and old national networks. Still, the importance of a network of WISEs is revealed and even outspoken as a challenge for some of the countries participating to current research (e.g. Hungary outlining isolation and lack of cooperation between WISEs that creates an obstacle to a positive lobby action towards policy makers and preventing the awareness on the topic in the country).



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