



AUSTRIA

OECD Global Action on Promoting Social and Solidarity Economy Ecosystems

Austria does not have a national framework around the social and solidarity economy (SSE). As of 2020, Austria hosts **127 400 SSE entities** with most of them being associations. Women represented **70% of the SSE workforce** in 2020. The gross value added of SSE in 2020 was **EUR 10.3 billion**.

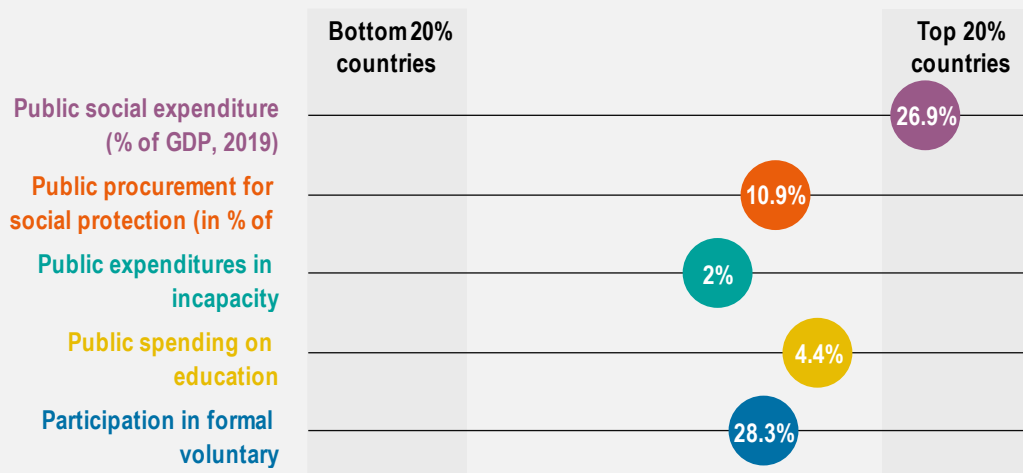
SOCIO-ECONOMIC INDICATORS

Austria is a federal country and a member of the European Union. It is a high-income country with a very high human development level.

	GDP per capita	Labour force participation rate	Youth not in employment, education or training (NEET)	Poverty rate	Gini coefficient	Rural population	Stakeholder engagement for developing regulations
Austria	USD 67 743	77.8%	11.4%	9.6%	0.272/ 1	40.1%	1.3 / 4
OECD	USD 53 937	73.2%	14.8%	11.0%	0.313 / 1	23.1%	2.1 / 4

Note: Data from Austria refer to 2022, except for NEET (2021), poverty rate (2020), Gini coefficient (2020) and stakeholder engagement (2017). OECD data refer to 2022, except for poverty rate (2018), Gini coefficient (2020) and stakeholder engagement (2017). GDP per capita for OECD is an estimated value. See sources at the end of the document.

Country position in selected social indicators



Note: For each indicator, the position of the bubble on the line represents the country's ranking compared to OECD and EU countries. Higher rankings are on the right. The panel of countries for the international ranking can vary from an indicator to another due to data availability. See sources at the end of the document.

SOCIAL AND SOLIDARITY ECONOMY ECOSYSTEM

Definition of the social and solidarity economy in Austria

No official definition of the SSE is available in the country.

Institutional frameworks



Institutions

The Austrian government programme 2020-2024 assigns social entrepreneurs an important role in promoting innovative business models. **Governmental state funding agencies** such as the Austria Wirtschaftsservice Gesellschaft and the Austrian Research Promotion Agency, the Federal Minister for Social Affairs, Health, Care and Consumer Protection and municipalities **support social enterprise development**. In 2021, the Federal Minister for Social Affairs, Health, Care and Consumer Protection commissioned the expansion of the National Accounts through the integration of a **satellite account for nonprofit organisations**. Data is expected for the upcoming year.



Legal and policy instruments

Social enterprises that comply with certain criteria can voluntarily apply to the Austria Wirtschaftsservice GmbH (AWS - the promotional bank of the Austrian federal government) to get the label **“Verified Social Enterprise”**. This label is awarded by the Federal Ministry of Labour and Economics and handled by AWS in close collaboration with the Social Entrepreneurship Network Austria (SENA) and the Federal Economic Chamber.



Stakeholder engagement

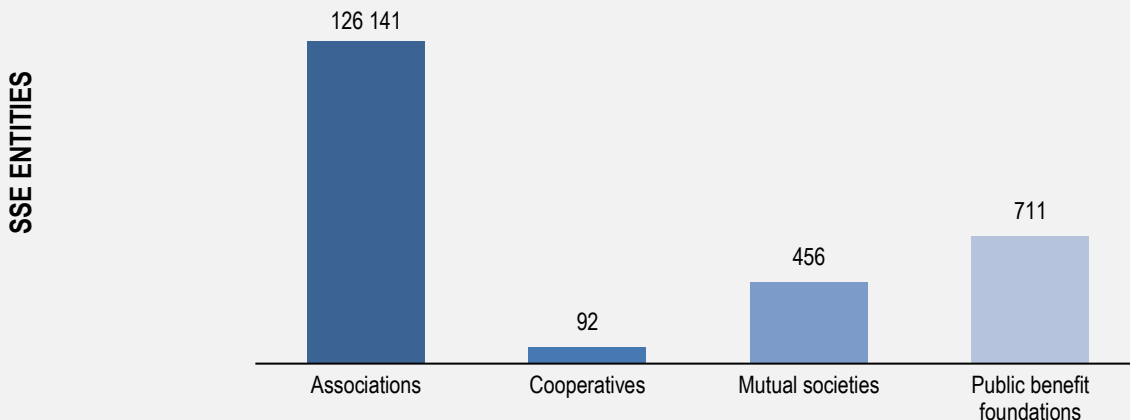
An **independent impact committee** reviews all applications to the label “Verified Social Enterprise”, which includes representatives from AWS, SENA, Ashoka Austria and the Vienna University of Economics and Business.

Main figures

Austria hosts **127 400 SSE entities** with most of them being associations. **49.3%** are involved in **social services including training and employment**. Women represented **70%** of the SSE workforce in 2020. The gross value added of SSE in 2020 was **EUR 10.3 billion**.

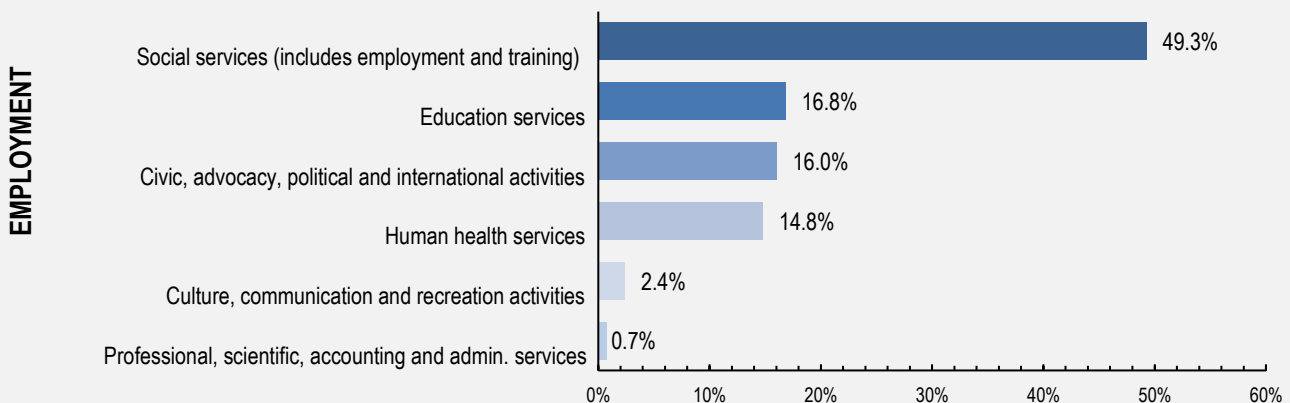
SCOPE There is no legal definition for SSE or a legal status for specific SSE entities in Austria. Since non-profit status in Austria is not tied to a legal form, but is granted on the basis of tax law, organisations with non-profit status are difficult to identify in public registers. The available data are based on selected surveys on non-profit organisations.

Number of SSE entities (2020)



Note: The “Associations” column is not to scale. The data are based on register of associations and register of corporations as well as on Astrid Pennerstorfer, Ulrike Schneider (2022). See sources at the end.

Employment in the SSE by sectors of activity (2020)



Note: The data are based on Astrid Pennerstorfer, Ulrike Schneider (2022). See sources at the end.

Gender equity



Women represented **70%** of SSE employment while their share in total economy was 48% in 2020.

Volunteering



There were **2.3 million** of volunteers active in at least one SSE entity in 2016.

Economic contribution



Gross Value Added of SSE in 2020 was **EUR 10.3 billion**. SSE revenues as a share of GDP was **1.3%** in 2013.

Legal frameworks

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

For the SSE	<i>Not available</i>
For specific SSE entities at national level	<ul style="list-style-type: none"> Cooperative Law (1873, revised in 1973) – link Federal Act on Associations (2002) – link

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

Fiscal treatment

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

Fiscal treatment of SSE entities	Fiscal treatment for contributors to the SSE
<ul style="list-style-type: none"> Tax benefits are granted for any public-benefit limited company, association, foundation and any other organisation pursuing public-benefit goals. Housing cooperatives benefit from direct subsidies from both the national and provincial governments. Similarly, roughly 90% of limited-profit housing associations benefit from public subsidies. Limited-profit housing associations have developed strategic partnerships with many municipal authorities to provide low-cost housing. Labour-cost subsidies – such as the “employment subsidy” and the “employment bonus” – are provided to enterprises that focus on the (re)integration of unemployed or hard-to-place groups into the labour market. 	<ul style="list-style-type: none"> Individuals and companies can deduct donations up to 10% of their taxable income when donations made to certain listed organisations with public-benefit status.

Note: The list above is not exhaustive. Information is retrieved from OECD desk research and “Relevant taxation frameworks for Social Economy Entities” published in 2023 by the European Commission.

