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ESTUDIOS

Social economy: a driver to sustainability for a common good

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Abstract: Social Economy (SE) goes beyond the economic paradigm by reconciling efficiency with social responsibility. The institutions of ES have autonomy of decision and freedom of choice. There claims are the well-being of lifecycle of societies preservation, which means balancing the interests of all parties involved. They intend to reflect the 2023 United Nations (UN) approval of the resolution encouraging the Social and Solidarity Economy for Sustainable Development. We evaluate the performance of the existing variables and data that Portugal has congregated to achieve those goals. Through the treatment of data that stand out in the of the SE, the Satellite Accounts are an instrument that brings together a systematized set of statistical information. We analysed the performance and sustainability of the SE economy as a common good. We seek to understand how it is possible to promote collective quality of life through the analysis of this sector and the economic growth. Their contributions to individual well-being are of significant relevance. As an extrapolation, the SE in Portugal represents a decisive contribution to the social reality, redefining a success of equity. We concluded that SE has a positive potential impact, although it requires public policy instruments to enhance its growing routine for the future.

Keywords: *Social Economy; sustainability; economic effect; common good; equity.*

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Economía social: un impulso hacia la sostenibilidad para un bien común

Resumen: La Economía Social (ES) trasciende el paradigma económico al conciliar la eficiencia con la responsabilidad social. Las instituciones de la ES gozan de autonomía de decisión y libertad de elección. Su objetivo es preservar el bienestar de las sociedades a lo largo de su ciclo de vida, lo que implica equilibrar los intereses de todas las partes involucradas. Buscan reflejar la aprobación por parte de las Naciones Unidas (ONU) en 2023 de la resolución que impulsa la Economía Social y Solidaria para el Desarrollo Sostenible. Evaluamos el desempeño de las variables y los datos existentes que Portugal ha recopilado para alcanzar estos objetivos. Mediante el tratamiento de datos relevantes para la ES, las Cuentas Satélite constituyen un instrumento que reúne un conjunto sistematizado de información estadística. Analizamos el desempeño y la sostenibilidad de la economía de la ES como un bien común. Buscamos comprender cómo es posible promover la calidad de vida colectiva a través del análisis de este sector y el crecimiento económico. Sus contribuciones al bienestar individual son de gran relevancia. En consecuencia, la ES en Portugal representa una contribución decisiva a la realidad social, redefiniendo el éxito de la equidad. Concluimos que la ES tiene un impacto potencial positivo, si bien requiere instrumentos de política pública para potenciar su creciente desarrollo en el futuro.

Palabras clave: *Economía Social; sostenibilidad; efecto económico; bien común; equidad.*

Économie sociale : un élan vers la durabilité au service du bien commun

Résumé : L'économie sociale (ES) dépasse le paradigme économique en conciliant efficacité et responsabilité sociale. Les institutions de l'ES jouissent d'une autonomie décisionnelle et d'une liberté de choix. Leur objectif est de préserver le bien-être des sociétés tout au long de leur cycle de vie, ce qui implique de trouver un équilibre entre les intérêts de toutes les parties prenantes. Elles visent à refléter l'adoption par les Nations unies (ONU) en 2023 de la résolution promouvant l'économie sociale et solidaire au service du développement durable. Nous évaluons la performance des variables et des données existantes que le Portugal a recueillies pour atteindre ces objectifs. Grâce au traitement des données pertinentes pour l'ES, les comptes satellites constituent un instrument qui rassemble un ensemble systématisé d'informations statistiques. Nous analysons la performance et la durabilité de l'économie de l'ES en tant que bien commun. Nous cherchons à comprendre comment il est possible de promouvoir la qualité de vie collective à travers l'analyse de ce secteur et la croissance économique. Ses contributions au bien-être individuel revêtent une grande importance. Par conséquent, l'économie sociale au Portugal apporte une contribution décisive à la réalité sociale, en redéfinissant la notion de réussite en matière d'équité. Nous concluons que l'économie sociale a un impact potentiellement positif, même si elle nécessite des instruments de politique publique pour favoriser son développement croissant à l'avenir.

Mots clés : *Économie sociale; durabilité; impact économique; bien commun; équité.*

1. An approach to the scope of the Social Economy

The main purpose of an institution is to create social and individual values through the manufacture of goods and services, thus creating profit for its holders and well-being for society for a sustainable society (Smith, [1776] 2024). The institutions that make up the Social Economy are diverse, but they do not coincide in their uniformity with global standards, especially at the European level (Report prepared for the European Commission: European Innovation Council and SMEs Executive Agency (EISMEA), 2024). However, their scope is broader, which means that it touches, e.g., upon ethics, the equitable distribution of wealth, and social justice. Sak (2021: 106) says that "in short, one could say: social and general interest economy is about *values*". It is through values that the attempt to find a development model more geared towards the social sector, often called the third sector, has emerged (Santos, 2025; Fecher & Lévesque, 2008). When writing about institutions, there's a tendency to immediately refer to their initial field of study: Roman Law, where the word originated (Mirko, 2025; Günther, 2021). Thus, it appears stratified into the following meanings: (i) the foundation of certain collective entities or associations of people and goods; (ii) legal norms and relationships, rationally grouped in our minds in the form of large systems or ideas. (Gidron & Domaradzka, 2021; Günther, 2021). The social economy, as highlighted in the European Parliament Resolution [2008/2250 (INI)] of 19 February 2009], "by combining profitability and solidarity, plays an essential role in the European economy, creating high-quality jobs, strengthening social, economic and regional cohesion, generating social capital, promoting active citizenship, solidarity and a type of economy with democratic values that puts people first, in addition to supporting sustainable development and social, environmental and technological innovation". The social economy encompasses a vast array of democratically organized institutions with diverse legal personality, created to meet the needs for their members, and producing goods or services mainly without profit. The constitutionally enshrined social economy sector is thus characterized by significant diversity, comprising, inter alia, associations, cooperatives, foundations, charities, and mutual societies (Fleischer & Pendl, (2024). This economic segment has donated to sustainable social cohesion and to mitigate risks and uncertain, e.g., employment and social exclusion among the most defenseless sets of individuals through the advance of a variety of social initiatives intended by political rulers in the long run (Abalroado, 2024). The social effectiveness of the SE institutions also branches from their costumes and habits, created to encourage individual's initiatives and groups through performs of assistance, cohesion, and social impartiality. The social economy sector demonstrates its concern for the richness and diversity of its constituent entities and the activities they carry out, gathering useful information about its universe, its specificities, as well as the procedures for establishing and recognizing its entities. (European Commission, 2024; CASES, 2023; European Union, 2012). "From the analysis of the international literature, there is a significant variety of terminological statements", as observed by Bassi (2025: 411). As the European Commission (2025) says, "The social economy encompasses a wide range of entities with different business and organizational models that share the objective of systematically putting people first, producing a positive impact on local communities and pursuing a social and/ or environmental cause.". New social pressures, globalization, and political issues have led to a change in the appreciation of the companies' principles and mission in a dynamic context (Braun et al., 2024). Today, the SE or "the social and solidarity economy (SSE)" as OECD call it (2023:6), plays a fundamental role in society, as it begins to be a theme addressed in national and even global political events (Herweg et al., 2023; OECD, 2023; Petridou & Mintrom, 2021). Neamtu (2013:1) considered SE as a "predominant role as placed in the building and maintenance of "social peace"". Institutions and companies not only exercise the economic function but also have a social and environmental dimension, as required a government legislation (Kumar et al., 2020). That said, the SE represents a new economic paradigm that seeks to reconcile financial efficiency and social responsibility (Gidron & Domaradzka, 2021).

Unlike traditional models, it places the quality of life of communities and environmental preservation at the center of its operations, seeking to balance the interests of all parties involved, including sustainability challenges, "based on territorial context analysis" to improve social capital (Toniolo et al., 2023: 1-2). The SE encompasses a social spectrum composed of public and private companies, e.g., businesses, foundations, associations, social solidarity institutions, foundations, and cooperatives. The environment in which these institutions operate is complex and multivariate because it contains institutional sensitivity due to the political and social model in which it resides (Bassi & Fabbri, 2020). These institutions pursue not only profit but also meet exacting standards of social and environmental responsibility (Berry et al., 2024). Cooperatives and models based on associativism are pillars of the Social Economy (Ribas et al., 2022). Related to profit-maximizing investor-owned firms, cooperatives are often regarded as more effective at "coping with economic crises; driving economic development in low- to middle-income countries; reinvesting surpluses; promoting local communities and social inclusion; and ensuring their members' (democratic) participation." (Karakas, 2019: 2). As they are collectively owned, they prioritize the mutual benefit of their members, promoting equality and democratic participation in business decisions. Social impact businesses' main objective is to generate social benefits in parallel with financial results (Taborda et al., 2025; Chen, 2022).

The approach involves transforming social challenges into business opportunities, focusing on areas such as education, health, social inclusion, and environmental sustainability. The SE also encompasses microfinance initiatives, which seek to create economic opportunities for marginalized communities at a transnational level (Ashraf et al., 2024; Montgomery et al., 2022). By providing access to financial services, these initiatives empower local entrepreneurs to develop sustainable businesses, "including community engagement, collaboration with local governments, and the ability to scale solutions" (Bhuvaneswari & Shailaja, 2024). The Circular Economy and Sustainability are SE business models that often adopt the circular economy. These models promote sustainability by reducing waste and optimizing resources to create social value (De Angelis & Vesci, 2025). The concern with the environmental footprint is integrated from the conception of the product to its life cycle. In addition, the promotion of education and awareness about the essential principles of the SE includes initiatives that aim to increase understanding about the importance of ethical consumer choices and the positive impact of socially responsible businesses contribute to a necessary cultural transformation (Agudelo et al., 2019). Despite facing challenges such as resistance to change and a lack of funding, the SE presents significant opportunities (Di Meglio, 2025). The prospects are promising, with consumers increasingly aware and investors directing resources to companies with purposes beyond profit, "since fulfilling social obligations can result in long-term economic gains" (Zervoudi et al., 2025: 3). Recognized globally for its efforts to reduce its ecological footprint, institutions innovate by adopting business practices that prioritize sustainability (Zopounidis & Lemonakis, 2024). The performance of an institution modifies the trajectory of employment and the value created in a sustainable and balanced way, with its collective mission of social responsibility, which makes it a common good, that is to say, economic well-being. According to Mazzucato (2024: 3), "this means that the common good is not merely about maximizing the sum of aggregate individual interests, but about common interests and mutual concern.". For instance, from producing outdoor clothing made with recycled materials to supporting social causes, they integrate social and environmental responsibility into their business strategy, showing that commitment to noble causes can be economically viable and a competitive advantage (

2. A portrait of the Social Economy in Portugal

As we have seen, there is no single definition for Social Economy. Different definitions have been used. The Portuguese case has an analytical and empirical approach to SE (Centro de Estudos de Economia Pública e Social [Center for Studies in Public and Social Economics] (CIRIEC Portugal) (2020)). The definition given by the Satellite Account of the Social Economy (SESA) published by the Statistics Portugal (Ramos, 2019) in partnership with the António Sérgio Cooperative for Social Economy (CASES) understands that SE "includes a wide range of entities, with diverse legal personalities, democratically organized, created to meet the needs of their members, which produce goods or services without profit motive." The Basic Law of the Social Economy in Portugal, published in the Republic Diary n.° 88/2013, Série I de 2013-05-08, regulates the SE sector by establishing the seven fundamental principles (article 5°) that should govern this sector and "laying the groundwork for the creation of a satellite account dedicated to the social economy." (European Commission, 2021). According to Article 82° of the Constitution of the Portuguese Republic (Republic Diary n. ° 86/1976, Série I de 1976-04-10), concerning to the economic and social structure of Portugal, there is the "coexistence of three sectors of ownership of the means of production" which make up the structure of the Portuguese economy: the public economy, the privately capitalist-based economy, and the cooperative and social economy, the latter being equivalent to the SE sector. The latter two belong to the private sector. However, "private and public organizations can each create value, both on their own and through collaborations, which can then be appropriated by the organizations that created this value, or it can be allocated to segments of the broader public." (Cabral et al., 2019: 3). This is not the case in SE, which, for historical context reasons, the Portuguese Constitution designates as "cooperative and social" (Santos, 2015). In 2014, "Portugal was the first European country to use community funds to catalyze a social innovation ecosystem, launching the Mission Structure Portugal Social Innovation and the corresponding Portugal Social Innovation Fund" (Portugal Inovação Social 2020 (2022)). "Portugal Inovação Social is a Portuguese public initiative created to develop the social investment market and promote social innovation and social entrepreneurship in Portugal, through the mobilization of around 150 million euros of the European Social Fund within the Partnership Agreement Portugal 2020 (2014-2020)." (Impact Europe, 2025). EMPIS coordinates it – Mission Structure Portugal Social Innovation whose goal is to "stimulate the social investment market in Portugal." (Portugal 2020). "This is the PARTNERSHIP AGREEMENT adopted between Portugal and the Commission, which brings together the actions of the five European Structural and Investment Funds – European Regional Development Fund, Cohesion Fund, European Social Fund, European Agricultural Fund for Rural Development, and European Maritime and Fisheries Fund – in which the programming principles are defined that enshrine the policy of economic, social, and territorial development to promote, in Portugal, between 2014 and 2020." (Portugal 2020 (2022)). In macroeconomic terms, "In 2020, the Gross Value Added (GVA) of SE represented 3.2% of the GVA of the national economy, having increased slightly (0.4%) compared to 2019. This evolution was contrary to that observed in the national economy, whose GVA decreased by 5.8% in the first year when the adverse effects of the COVID-19 pandemic were felt." (CASES, 2023). Even more, "Between 2019 and 2020, organizations in the social economy were responsible for 5.1% and 5.2% of total employment and for 5.8% and 5.9% of paid employment in the national economy. Moreover, it is worth noting that employment and paid employment in the social economy slightly increased (0.3% and 0.4%, respectively), revealing a trend that is also opposite to what was observed in the national economy (a decrease of 2.2%

and 1.4%, respectively).” (CASES, 2023). “In Portugal, there were a total of 73 851 social economy entities in 2020”, structured among “Associations with altruistic goals and entities covered by the community and self-management subsectors, Cooperatives, Foundations, Holy Houses of Mercy and Mutual societies” (European Commission). Next, we will carry out the analysis of the data provided by the Satellite Accounts available in Portugal are four: Edition 2012/2013 with data from 2010, Edition 2016 with data from 2013, Edition 2019 with data from 2016, and the most recent one from 2023 with data from 2019 and 2020 (Pedroso, 2024). Although the topic has been receiving increasing attention in the academic and scientific field in recent years, the level of research on performance evaluation within the social economy sector in Portugal is still insufficient (Cohen et al., 2025). To this end, the study consisted of a broad literature review and bibliographic survey on the performance evaluation of SE organizations. This objective was accompanied by the processing of statistical data, with the aim of establishing a theoretical framework with the practices and instruments to estimate the performance evaluation that best suit the sector.

3. Methodology

We start by defining the research methodology, that is, the methodological of the potential path to be followed and the available data from Satellite Accounts, which, by description, “extend and complement the data provided by the standard national accounts, enabling a more detailed and sector-specific economic analysis” (Venezia, 2024: 8). This part is essential as it allows us to describe objectives, plan a route, and set goals to achieve them. In Portugal the available data through the Satellite Accounts exists for the years 2012 (with data from 2010), 2016 (with data from 2013), 2019 (with data from 2016), and 2023 (with data from 2019 and 2020) (Pedroso & Neves, 2025; Santos, 2025). We analyzed the evolution of the relationship between Remuneration and Gross Value Added (GVA) in the disposable entities of the social economy—Mutual Associations, Cooperatives, Foundations, and Holy Houses of Mercy, from 2010 to 2019, according to Statistics Portugal (INE), 2023), “on the institutional sector S.15 – Non-Profit Institutions Serving Households (NPISH) – within the framework of the National Accounts (NA)” (Pedroso & Neves, 2025; Statistics Portugal (INE), 2023)). The research was conducted through the software environment for statistical computing and graphics (R Development Core 0, 2008). The identification of the elements that compose each evaluation of Mutual Associations, Cooperatives, Foundations, and Holy Houses of Mercy is provided in Appendix A for the data years of 2010, 2013, and 2016. For 2019/2020, however, the same level of detail is not available, with data only affordable for the overall social economy without differentiation between the main entities (CASES, 2023).

4. Data analysis

Table 1 presents this relationship between Remuneration and GVA for the main Entities of the Social Economy. The study of the relationship between remuneration and GVA by type of entity in the SE shows the ratio between remuneration and Gross Value Added (GVA) that is sent for the assessment of wage intensity, that is, the proportion of the value created that is directed to workers in the form of remuneration.

TABLE 1. **Relationship between Remuneration and GVA for Main Entities of the Social Economy**

Year	Mutual Associations	Cooperatives	Foundations	Holy Houses of Mercy
	Rem/GVA	Rem/GVA	Rem/GVA	Rem/GVA
2010	53%	88%	60%	82%
2013	61%	115%	94%	88%
2016	55%	95%	92%	93%
2019	58%	86%	93%	100%

Source: own computation.

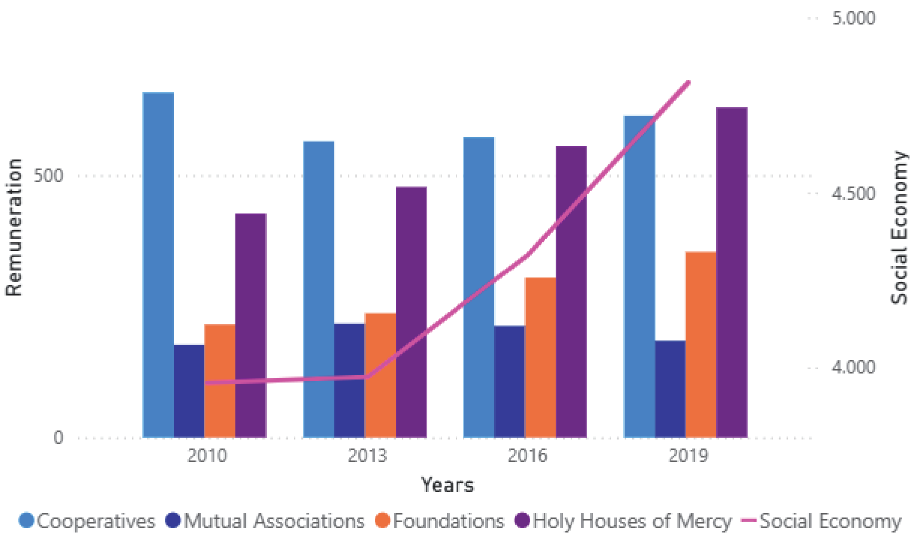
Regarding the analysis of the relationship between remuneration and GVA, following Statistics Portugal (INE, 2023) by type of entity in the SE, we could detect four effects accessible below and presented in Table 1.

- Mutualist Associations: They show a relatively stable relationship, with the remuneration/value added ratio oscillating between 53% and 61%. In 2013, a peak in wage intensity was observed, followed by a drop in value added in 2019. This reduction may indicate a contraction in economic activity or a restructuring process, possibly exacerbated by the early effects of the COVID-19 pandemic.
- Cooperatives: In 2013, they recorded a ratio higher than 100%, indicating an imbalance between remuneration and value generated, which may reflect operational losses or dependence on external support. From 2016 onwards, the ratio returns to more sustainable levels, suggesting a recovery in value generation capacity.
- Foundations: They show a high salary intensity, reaching 93% in 2019. This pattern suggests a limited capacity to generate GVA relative to personnel expenses, which may indicate a strong dependence on external sources of funding, such as grants or donations.

- Holy Houses of Mercy: In 2019, they began to spend more on remuneration than the value they add to the economy; that is, the remuneration/value-added ratio exceeded 100%. This scenario may be related to the assistance nature of their activities, particularly in the areas of health and social support, which are, by definition, labor-intensive and tend to present low operating margins.

Figure 1 illustrates the evolution of remuneration across four types of entities within the Social Economy—Cooperatives, Mutual Associations, Foundations, and Holy Houses of Mercy—between 2010 and 2019. The bar chart highlights distinct trends in wage expenditure for each entity over time, while the accompanying line graph traces the overall trajectory of the Social Economy. This means that a word of caution should be issued: among these types of institutions, there are disparities: cooperatives, mutual associations, foundations and Holy Houses of Mercy may offer higher-than-average market remuneration (Statistics Portugal (INE) (2023).

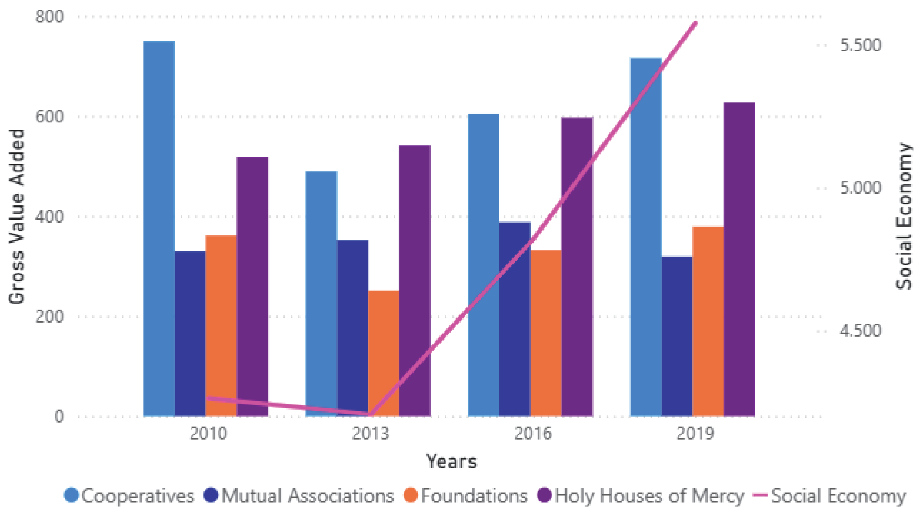
FIGURE 1. **Remuneration and the Social Economy**



Source: own computation.

Figure 2 represents the annual evolution of the Gross Added Value (GAV) and the Social Economy, also by entity, with the upper line reflecting the aggregated performance of the SE. These visual elements allow for a direct comparison between the internal dynamics of the entities and the overall evolution of the sector, as defined by Statistics Portugal ((INE) (2023)) and CIRIEC Portugal (2020).

FIGURE 2. **Annual Evolution of GVA and the Social Economy**

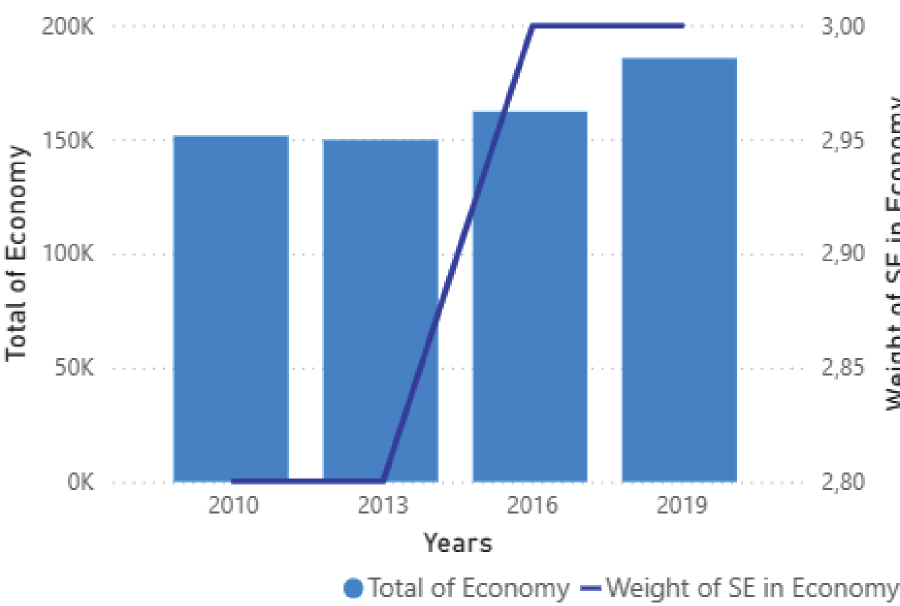


Source: own computation.

Considering the evolution between 2010 and 2019, it is detected that the aggregate weight of the four entities analyzed in the Gross Value Added (GVA) of the SE registered a significant decline, dropping from 46% in 2010 to 36.6% in 2019. Mutual Associations stand out negatively, as their contribution to the GVA of the SE has consistently decreased over the period. In contrast, Cooperatives show a positive trajectory, with significant and continuous growth in participation since 2013. Regarding remuneration, the proportion allocated to these four entities has remained relatively stable, standing at around 37% of the total Social Economy. In this area, it is observed that Foundations and Charities have slightly increased their representativeness, which may reflect a strengthening of the weight of labor in their operating costs. In terms of wage efficiency (remuneration/GVA), the SE as a whole shows' high values, although there is a slight downward trend since 2013. In 2013, Cooperatives showed a temporary imbalance, with remunerations higher than the GVA, but this relationship stabilized in the following years. In general, it is concluded that the four entities lost relevance in their contribution to the Gross Value Added of the SE between 2010 and 2019. However, they maintained a stable share of the remunerations, which indicates that they are labor-intensive organizations but with lower relative productivity.

Figure 3 indicates how the total of economy grows accentually between 2010 and 2016, where it reaches its maximum after which remains stable, while the weight of the social economy increases slightly. Statistics Portugal ((INE) (2023)) supports this sustainable path in this report.

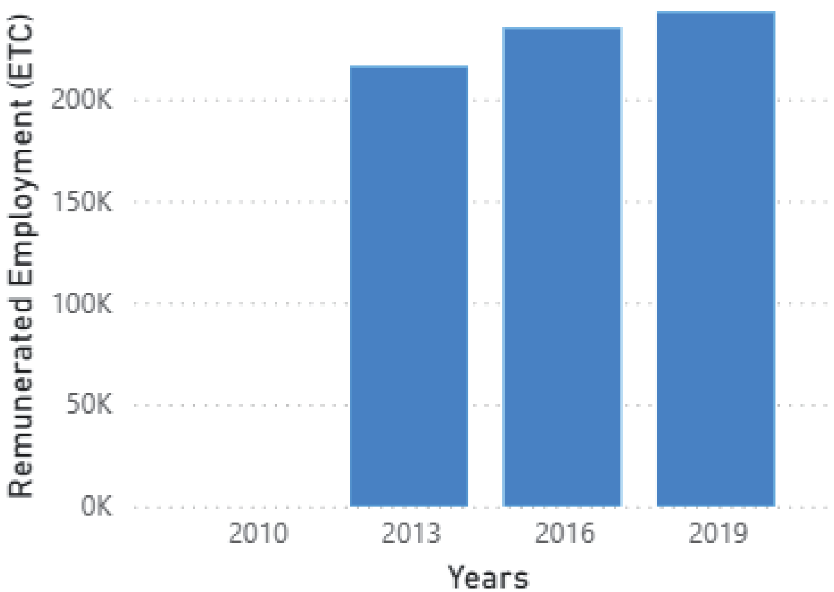
FIGURE 3. **The Overall Performance of the Social Economy**



Source: own computation.

Figure 4 presents the relationship between paid employment (ETC - *Emprego Total Remunerado* in the Portuguese scope) and remuneration. It is a relevant aspect to be analyzed together and illustrates the annual evolution of paid employment (ETC). However, due to the lack of disaggregated data by type of entity in the SE, the analysis will have to be conducted more globally, considering only the evolution over the years. (Statistics Portugal (INE, 2023)); European Commission (2021)).

FIGURE 4. **Annual Evolution of Remunerated Employment (ETC)**



Source: own computation.

5. Discussion of results

Between 2013 and 2019, paid employment increased by 12.4%, while the average annual remuneration per worker recorded a growth of about 6%. There is a slight salary increase, although lower than the evolution of productivity in some cases, namely in cooperatives, where Gross Value Added (GVA) experienced a more pronounced growth.

Analyzing the Gross Value Added (GVA) of the total economy and the weight of the social economy (SE) as a whole, as represented in Graphic 4, we observe three distinct phases between 2010 and 2019.

- Between 2010 and 2013, there was a stagnation, with the weight of the social economy remaining at 2.8%, accompanied by a slight decrease in both the total GVA and the GVA of the SE.

- From 2013 to 2016, there was moderate growth, with the weight of the social economy increasing to 3.0% and its GVA recording a significant recovery.
- From 2016 to 2019, the weight of the ES stabilizes at 3%, accompanying the growth of the VAB of the economy in general.

This performance reveals positive signs: the social economy increased its relative weight from 2.8% to 3%, which, although modest in percentage terms, represents a significant structural gain in a competitive economic context. In particular, the above-average performance during the period from 2013 to 2016 is notable, when the SE grew more rapidly than the economy as a whole, demonstrating resilience in the post-crisis period. However, it is important to emphasize that, with only 3% of the national GDP, the SE continues to represent a minority share of the economic structure.

6. Conclusions

The analysis conducted shows that entities such as Holy Houses of Mercy and Foundations reveal weaknesses in their ability to generate sufficient Gross Value Added (GVA) to cover personnel expenses, which may indicate limited financial sustainability and a potential dependence on external sources of funding, namely public funds or private donations. On the other hand, the evolution of remuneration per worker has been modest, signaling a limited appreciation of work in the SE sector, which may affect its attractiveness and ability to retain qualified talent. In general, and considering the evolution of the contribution of the entities analyzed in the context of the Portuguese SE, it becomes evident a need to strengthen operational efficiency and productivity, as an essential condition to ensure the sustainability and resilience of the sector in the long run. In the global context, between 2010 and 2019, the Portuguese Social Economy slightly increased its weight in the added value of the national economy, rising from 2.8% to 3.0%. This growth, although modest, reflects the consolidation of the sector as a relevant pillar, especially in times of crisis and economic recovery. However, the slowdown of the growth rate after 2016 and the maintenance of a still relatively low weight in the total national economy show that there is a significant opportunity for the development of the sector. It should make its desirable need to define and implement structural strategies that promote organizational innovation, the quality of human capital, and the diversification of funding sources. Much remains to be done regarding tutoring in Portugal. Is there the political will to do so?

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APPENDIX A

Cades	2010				2013			
	Cooperatives	Mutual Associations	Holy Houses of Mercy	Foundations	Cooperatives	Mutual Associations	Holy Houses of Mercy	Foundations
Agriculture, Forestry and Fisheries					X			
Manufacturing Activities					X			X
Trade, Consumer Affairs and Services					X			X
Development, Housing and Environment	X				X			
Financial Activities		X			X	X	X	
Education and Research	X			X	X			X
Health and Well-being	X	X	X	X	X	X	X	X
Social Action and Security	X	X	X	X	X	X	X	X
Culture, Sports and Recreation/Leisure	X			X	X			X
Worship and Congregations			X	X			X	X
Professional, Trade Union and Political Organizations	X	X			X	X		
Unspecified				X	X			X

International Classification of Non-profit and Third Sector Organizations (ICNTSO)		2016			
		Cooperatives	Mutual Associations	Holy Houses of Mercy	Foundations
A	Culture, communication and recreational activities	X	X		X
B	Education	X			X
C	Health	X	X	X	X
D	Social Services	X	X	X	X
E	Environmental protection and animal welfare activities				
F	Community and economic development and housing	X			
G	Civic, legal, political and international intervention activities				X
H	Philanthropy and promotion of volunteering				X
I	Religion			X	X
J	Business, professional and trade union organizations	X	X		
K	Professional, scientific and administrative services	X			X
L	Other activities	X	X		X
L10	Agriculture, forestry and fishing				
L20	Industry	X			X
L30	Accommodation, food service and similar activities	X			X
L40	Trade	X			
L50	Transportation and storage activities				
L60	Financial and insurance activities		X		
L70	Real estate activities				
L80	Activities of employing households				
L90	Other activities				