

**METHODOLOGICAL
REPORT OF THE
SOCIAL ECONOMY
SATELLITE ACCOUNT**

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Chapter 1

Scope and content of the Social Economy Satellite Account

1. Overview of the Social Economy Satellite Account

1.1. Introduction

The Social Economy Satellite Account (SESA) is established on the entities within the reference area that characterises and distinguishes a series of institutional units that share three crucial elements:

- I. They are private, that is, they are not controlled by public administrations.
- II. Their primary reason for existence is to serve a social or public purpose, rather than to maximize and distribute surpluses to invested capital.
- III. Participation in them is voluntary and not compulsory.

Types of institutional units that could encompass these three characteristics would include: associations, non-profit organizations, business associations, professional associations, foundations, religious bodies, cooperatives and mutuals, and various types of social enterprises. However, not all potential entities meet the criteria for inclusion in the Social Economy sector in accordance with the elements defined above.

The SESA manual also translates these general elements into operational terms, so that they can be used when identifying the institutional units included within the scope of the Social Economy sector. Thus, the manual establishes five operational characteristics to identify the institutional units within the scope of the SESA. Therefore, to be within the scope of the SESA, an institutional unit must be:

- a. An **organization**, that is, institutionalized to some extent, though not necessarily legally registered or constituted.
- b. **Self-governed**, i.e., fully responsible for the economic risks and benefits of the organization's operations.
- c. **Non-compulsory**, i.e. involving some significant degree of free choice, not coerced on the part of the people who work or participate in their activities.
- d. **Significantly limited in its distribution of surpluses** (profits), i.e., prohibited by law, statute, or established social custom from distributing none (in the case of non-profit institutions) or more than half (in the case of cooperatives, mutuals, and social enterprises) of any surplus it generates to its directors, employees, investors, or stakeholders. This criterion is intended to serve as a substitute for the concept of serving primarily social or public purposes. The distribution of more than 50% of profits to cooperatives is allowed when it pursues a valid social purpose (e.g., labour advantages for disadvantaged workers or lower costs for members).
- e. **Private**, that is, not controlled by public administrations.

1.2. Objectives of the Social Economy Satellite Account

The Social Economy Satellite Account (SESA) statistics *are established* as an annex to the central framework of the System of National Accounts (SNA) with the aim of offering a complete and comparable picture of the entities affected by the Social Economy, within which are located on the one hand the *for-profit* entities participated by institutional units objectively included by their characteristics, and what is called the third sector and which encompasses three components: non-profit institutions (NPIs), related institutions and volunteer work.

Despite the growing interest in Social Economy institutions and volunteer work, information on them has been limited because they are not separately identified in the SNA. The main reason for this lack of statistical visibility is the rules for assigning institutional units to institutional sectors under the SNA.

These units are assigned according to whether they are: market producers (producers of products sold at economically significant prices), non-market producers controlled by general government or non-market producers not controlled by general government. Social Economy institutions that are market producers not controlled by public administrations are assigned in the national accounts to the "Non-financial corporations" or "Financial institutions" sectors. Those that are non-market producers controlled by general government are assigned to the "General Government" sector. Those that are NPIs and non-market producers not controlled by public administrations are assigned to the "Non-profit institutions serving households" (NPISHs) sector. As a result, only Social Economy institutions assigned to the NPISHs sector retain their identity as NPIs, while Social Economy institutions assigned to market sectors do not appear separately in the SNA aggregates.

A similar problem exists for volunteer work. Volunteer work takes two forms: unpaid work for or through organizations (SNA 2008, paras. 19.37-19.39) and unpaid work outside any organization provided by members of individual households to neighbours, friends, or communities (SNA 2008, paras. 23.42-23.45).

According to the SNA, the contribution of volunteer work for organizations, referred to as organization-based volunteer work, is conceptually included in the output of the units employing such labour, but its value is estimated at its actual cost, which is zero (SNA 2008, paras. 7.41 and 19.38). Voluntary work carried out outside organizations (direct volunteer work) is treated as an activity of the Households sector (SNA 2008, paragraphs 4.21 and 23.43). If this activity results in the output of goods; Output is valued by the market value of those goods, but the labour input is integrated within the mixed income and is therefore not visible in isolation. If such work results in the production of services, no value is assigned to labour inputs either. Therefore, due to the rules for valuing volunteer work, the total value of such volunteer work is not reflected in the SNA.

Therefore, the objective of the project is to adhere to the framework recommended in the SSCS manual, which takes a broader approach - as it does not focus exclusively on NPIs - and does so in a way that is fully consistent with the methodological concepts of the 2008 SNA and the ESA 2010.

Chapter 2

Framework of the Social Economy

2. Framework of the Social Economy

A modular structuring of all Social Economy entities has been chosen, and additionally others that are in a close range, so that on this extended framework it is possible to configure whether to belong to the Social Economy based on the regulatory and normative conditions of application.

2.1. Description of the sources

The basic source is the Business Register, in Spanish *Directorio Central de Empresas*, (DIRCE), which is the reference framework for all economic statistics.

The DIRCE contains economic information on resident companies, the legal units that compose them, the local units where economic activities are carried out and the business groups in which the companies operate.

The important characteristics registered in the DIRCE for the units are:

- Identification characteristics: identification numbers, names, addresses.
- Demographic characteristics: Date of start/access of the unit.
- Economic / stratification characteristics: Economic activity (NACE), employment, turnover, legal form.
- Information about ownership and control relationships.

The DIRCE covers units that, in whole or in part, carry out an economic activity. There are no restrictions on the geographical coverage, size or legal form of the units. The specificity of the DIRCE makes it possible to ensure that no economically active unit that appears in the tax and/or Social Security registers is missing from these statistical registers.

In other words, the DIRCE is exhaustive with respect to those units that are economically active. The DIRCE is updated annually, and this process affects the entire population. During each cycle, a structured chain of derivative treatments is applied to the input sources. This work plan involves rules for validation, editing or improvement of processes, transformation procedures and adoption of statistical standards. Each year a set of 28 sources is received that are used in different phases of the maintenance process.

Together with the DIRCE, a series of sources are processed that have made it possible to break down and locate the different types of entities belonging to the Social Economy:

- List of entities of the Public Administrations: Both the Institutional Sector of Public Administrations (S.13) and the Institutional Sector of Non-Financial Corporations (S.11)
- List of Mutual Societies and Mutual Welfare Societies:
 - Bank of Spain/Directorate of Insurance and Pension Funds
 - Basque Government
 - Generalitat of Catalonia

- List of Credit Unions:
 - o Bank of Spain/Directorate of Insurance and Pension Funds
- Labor Insertion Companies:
 - o Lists of Autonomous Communities.
- O.N.C.E. Foundation (direct source provided by the O.N.C.E.)
- Agricultural Transformation Companies
 - o Lists of Autonomous Communities.
 - o Annual list of the Ministry of Agriculture, Fisheries and Food (MAPA)
- Special Employment Centres
 - o Lists of workplaces of the CEEs of the Ministry of Labour and Social Economy
- Social Economy Business Groups
 - o Lists provided by the Spanish Business Confederation of the Social Economy (CEPES)
- Non-Profit Institutions with Economic Activity:
 - o Taxation data for the Corporate Income Tax of the Spanish Tax Administration Agency (AEAT)

All the entities compiled in the different registers and lists **must be included in the register considered to be the base, which is the DIRCE**, since through its official methodology a correct estimate of economic and labour values is ensured, as the DIRCE is also a framework tool for all official surveys and statistics.

From the set of attributes and values that describe each of the entities included in the DIRCE, we take the following values for analysis:

- NIF (Unique identifier)
- Name or Reason
- Bit of belonging and/or affiliation to another entity
- Activity Status
- Parent entity NIF (if any)
- Name or Parent Entity Reason (if any)
- Employment
- Turnover
- Institutional sector
- NACE (4 digits)

The population framework of the Social Economy together with the Non-Profit Institutions (NPIs) will contain:

- Non-financial companies of the Social Economy:
 - o Non-financial cooperatives
 - o Worker-owned companies
 - o Insertion companies
 - o Special employment centres, in Spanish *Centro Especial de Empleo* (CEE)

- Social Initiative
 - Business Initiative
- Agricultural Processing Companies, in Spanish *Sociedad Agraria de Transformación* (SAT)
- Fishermen's guilds
- Social Economy Financial Institutions:
 - Credit Unions
 - Mutual societies
- Other entities of the Social Economy:
 - Unique entities (ONCE, Red Cross and Caritas)
 - Foundations
 - Associations, federations and clubs
- Other non-profit entities (although not belonging to the SE):
 - Business and employers' organisations
 - Professional Organizations
 - Trade union and labour organisations
 - Religious organizations
 - Political organizations
 - Other

2.2. Procedure for exploiting the sources

2.2.1. DELIMITING THE BASE ENTITY DIRECTORY

In the first place, the DIRCE eliminates the companies that will not be included in the population framework of Social Economy, which are all those government entities or those belonging to the administration at any of its levels.

2.2.2. POPULATION FRAMEWORK OF THE DIFFERENT TYPES OF ENTITIES

We must bear in mind that companies may have another parent company of which they are subsidiaries, in many cases it must be considered to complete the data.

To have the classification of the companies drawn, in addition to the 4-digit NACE, we establish the provinces where the companies are located and add the corresponding Autonomous Community to facilitate possible regionalized analyses.

The Company Size attribute is added with the criterion:

Employment\Turnover	Under 2M€	Between €2M and €10M	Between €10M and €50M	More than 50M€
Less than 10 workers	MICROENTERPRISE	SMALL	MEDIUM	LARGE
Between 10 and 50 workers	SMALL	SMALL	MEDIUM	LARGE
Between 50 and 250 workers	MEDIUM	MEDIUM	MEDIUM	LARGE
More than 205 employees	LARGE	LARGE	LARGE	LARGE

All companies can be in the perimeter under 4 criteria, in attribute **TIPO_ASOC**:

- SIMPLE: They are not part of a business group (or they are, but they are included by themselves, and not by the type of business group)
- PARENT: Parent company of a business group that is part of the Social Economy
- ASSOCIATES (or SUBSIDIARIES): Companies that are part of the Social Economy, because they belong to a business group that is part of the Social Economy

2.2.2.1. Agricultural Processing Companies (SAT)

The search is carried out in the DIRCE once the public entities have been eliminated and only with the attributes required for the operation.

The file generated from the MAPA and Autonomous Community lists is loaded, where it has been possible to locate around 50% of the SAT NIFs depending on the province. In the case of SATs, due to their characteristics, they may be active and not in the DIRCE, since many of them do not have a differentiated tax identification from their partners.

The total number of SATs in each province is taken, information extracted from the annual report of the MAPA, which we will use to carry out the survey that allows us to estimate the values of the SATs by provinces in the absence of data.

We carry out the following steps:

1. The SAT list is cross-referenced with the DIRCE through the NIF, obtaining a first SAT list.
2. The DIRCE is searched by means of search criteria by establishing the possible legal keys of their NIF ('F', 'V', 'G') and patterns in the names of the entities ("SAT", "S.A.T.", "SAT.", ...).
3. The previous step is replicated but on the NIFs of parent companies to locate SATs that in turn have other entities as subsidiaries. In this way we can locate entities of any other type related.

Duplications are eliminated and qualified between SATs that are the parent company of a business group, SATs that in turn belong to another SAT and entities that are not SATs but belong to one of them.

At this point, the size attribute is established for all of them, as well as the assignment of the Autonomous Community of their province.

As in the specific case of the SATs, we do not have the total number of entities in the directory of companies, we make a proportional increase discarding the *LARGE size*. That is, if the SAT is of *LARGE size*, it will have an attributed representativeness of 1, otherwise a representativeness value calculated between the number of SATs in the province and those previously located in DIRCE.

2.2.2.2. Non-financial cooperatives

A direct search is carried out in the DIRCE. We carry out the following steps:

1. We eliminated the SATs already located (there are still many SATs with legal code 'F', although the AEAT is modifying them to 'V').
2. Companies that have a NIF with legal name 'F'.
3. List of the NIF of business groups, which are cooperatives, with the same criteria as for companies, legal name 'F'.
4. Complete data on the business groups that are cooperatives.
5. Search above all the DIRCE for companies, belonging to the business groups that are cooperatives.
6. Companies that are on the AEAT list.
7. We put the above lists together in a specific order, so that if a company is a cooperative, and in turn is part of a cooperative business group, it enters as the parent company of a business group, etc.
8. As among the available sources we have a specific list of cooperatives, which are the "Credit Unions", which we must eliminate because they will be charged in a later step.
9. We complete the data with the Autonomous Community, size, the different aggregations and subtype of cooperative.

For cooperatives we establish a subtype based on the NACE 2009:

- 01.AGRI-FOOD: Originates in "A01", "C101", "C105", "C10E1_5", "C11", CNAE3d in ("462","463") or CNAE4d in ("4711","4776")
- 02.SEA: Originates in "A03"
- 03.HOUSING-CONSTRUCTION: Originates in 'F'
- 04.HOUSING SERVICES. REAL ESTATE: NACE equals 'L'
- 05.ASSOCIATED CONSUMER: NACE equals "S94"
- 07.TRANSPORT: NACE equals 'H'
- 08.EDUCATION: NACE equals "P85"
- 09.HEALTH: NACE equals "Q86"
- 06.SERVICES: remainder of NACE

2.2.2.3. Worker-owned companies

Labor Corporations (S.A.L.)

A direct search is carried out in the DIRCE. We carry out the following steps:

1. Companies that meet the search criteria by setting the legal code of their NIF ('A') and employers in the names of the entities ("SAL", "S.A.L.", ...)
2. Parent companies that meet the search criteria.
3. The parent companies are combined with the rest, to have the aggregate data of the parent companies (with or without subsidiary companies) in terms of Salaried Employees (registration and survey) and Turnover.

Labor Limited Liability Companies (S.L.L.)

A direct search is carried out in the DIRCE. We carry out the following steps:

1. Companies that meet the search criteria by setting the legal code of their NIF ('B') and employers in the names of the entities ("SLL", "S.L.L.", ...)
2. Parent companies that meet the search criteria.
3. The parent companies are combined with the rest, to have the aggregate data of the parent companies (with or without subsidiary companies) in terms of Salaried Employees (registration and survey) and Turnover.

2.2.2.4. Insertion companies

A direct search is carried out in the DIRCE. We carry out the following steps:

1. We upload the file of the list of insertion companies with the NIF, and name located in the Autonomous Communities.
2. They are in the DIRCE by NIF, the standardised information is completed with the rest of the entities.

2.2.2.5. Special employment centres (CEE)

We upload the file of the list of Special Employment Centres previously catalogued between those of the social initiative (CEEIS) and the business initiative (CEEIE), reviewing the sources cited in each autonomous community by completing the NIF.

To carry out this cataloguing, the total number of workers of the entities and the number of workers of the Special Employment Centre have been considered, information provided by the Ministry of Labor and Social Economy, so that if these numbers coincide it is a Special Employment Centre of the Social Initiative. Otherwise, it will be a EWC of entrepreneurship. We therefore know the workers affected by the status of CEE and it measures the economic impact of the social on the total of the entity in question.

A direct search is carried out in the DIRCE, carrying out the following steps:

1. We upload the CEE listing file

2. They are in the DIRCE by NIF, the standardised information is completed with the rest of the entities.

In the list, the CEEIEs will have several workers that will be less than the number of workers of the company that appears in the DIRCE, each of them will be given the relative weight to be used in the economic estimate.

2.2.2.6. Fishermen's guilds

A direct search is carried out in the DIRCE. We carry out the following steps:

1. Companies that meet the search criteria by setting the legal code of their NIF ('G', 'V') and employers in the names of the entities, considering co-official languages in any case ("COFRADIA DE PESCADORES", "ARRANTZALEEN KOFRADIA"...)
2. Parent companies that meet the search criteria.
3. The parent companies are combined with the rest, to have the aggregate data of the parent companies (with or without subsidiary companies) in terms of Salaried Employees (registration and survey) and Turnover.

2.2.3. SOCIAL ECONOMY FINANCIAL INSTITUTIONS

2.2.3.1. Credit Unions

A direct search is carried out in the DIRCE by carrying out the following steps:

1. We upload the file of the list of Credit Cooperatives with the NIF, and name located in the Bank of Spain.
2. They are in the DIRCE by NIF, the standardised information is completed with the rest of the entities.
3. There are also subsidiaries of these Credit Cooperatives.

2.2.3.2. Mutual Societies and Mutual Benefit Societies

A direct search is carried out in the DIRCE by carrying out the following steps:

1. We upload the file of the list of Mutual Societies and Mutual Societies of Social Welfare with the NIF, and name located in the Bank of Spain.
2. They are in the DIRCE by NIF, the standardised information is completed with the rest of the entities.

The companies associated with business groups of the "Mutual Societies" type are not Social Economy. The Mutual Societies included in Law 5/2011, on the Social Economy, would only be the complementary mutual societies to the Social Security Systems. Therefore, there would be no room for business groups, since mutual society members would only be individuals.

2.2.4. OTHER NON-PROFIT INSTITUTIONS

For foundations, federations, clubs and associations, we establish a subtype based on the NACE:

- 01.EDUCATION: NACE at 2 digits is 85.
- 02.SANITARY: NACE to 2 digits is 86.

- 03.SERV_SOCIALES: NACE a 2 digits sea 87 o 88.
- 04.RESEARCH: NACE at 2 digits is 72.
- 05.CULTURAL: NACE to 2 digits either 90 or 91.
- 06.DEPORT_RECREATIVAS: 2-digit NACE is 92 or 93, or its 4-digit NACE is 0170, 4623, 4632, 4764, 4781
- 07.OTRAS_ASOCIATIVAS: NACE a 2 digits sea 94.
- 09.OTHERS (the rest)

For subsequent publication, federations and clubs will be integrated as associations.

2.2.4.1. Singular entities

In the case of ONCE, it is located directly in the DIRCE, and the standardized information is completed with the rest of the entities.

The list provided by ONCE, which is a member of the Working Group established for the estimation of the SESA, is added as subsidiary entities to this.

In the same way, the RED CROSS is in the DIRCE, and the standardized information is completed with the rest of the entities.

In the case of Caritas (caritative organizations), since we do not have a complete list and that not all the legal units that make it up are under the same NIF, a direct search is carried out in the DIRCE. We carry out the following steps:

1. Entities that meet the search criteria without setting the legal code (not all of them are 'R' for religious or 'G' for associations), and patterns in the names of the entities ("CARITAS", ...)
2. The standardized information is completed with the rest of the entities.

2.2.4.2. Foundations

Foundations are organisations with private legal personality regulated by Law 50/2002, of 26 December, on Foundations. They will be registered in the Register of Foundations of State competence of the Ministry of the Presidency, Justice and Relations with the Courts, in the case of those at the state level or of more than one Region, or in the official registers existing in regional administrations if this is not the case.

Therefore, it is a typology of Social Economy entities that in subsequent versions of the CSES will be regionalized and classified based on the different registers. As a approximation, in this first version we recover them globally to those that have economic activity and therefore are in the DIRCE.

This procedure does not necessarily guarantee the unambiguous location of the foundations registered in the various registries.

We carry out the following steps:

1. Entities that meet the search criteria by setting the legal keys of their NIFs ('G', 'V', 'W', 'N') and patterns in the names of the entities ("FUND", "FUNCI", "FUNCTI", ...)
2. Parent companies that meet the search criteria.
3. The parent companies are combined with the rest, to have the aggregate data of the parent companies (with or without subsidiary companies) in terms of Salaried Employees (registration and survey) and Turnover.

2.2.4.3. Federations

A direct search is carried out in the DIRCE. We carry out the following steps:

1. Entities that meet the search criteria by setting the legal codes of their NIF ('G', 'J', 'N', 'R', 'V') and patterns in the names of the entities ("FEDERA", "OLIMPICO", ...)
2. Parent companies that meet the search criteria.
3. The parent companies are combined with the rest, to have the aggregate data of the parent companies (with or without subsidiary companies) in terms of Salaried Employees (registration and survey) and Turnover.

2.2.4.4. Clubs

A direct search is carried out in the DIRCE. We carry out the following steps:

1. Entities that meet the search criteria by setting the legal codes of their NIF ('G', 'J', 'N', 'R', 'V') and patterns in the names of the entities ("CLUB", ...)
2. Parent companies that meet the search criteria.
3. The parent companies are combined with the rest, to have the aggregate data of the parent companies (with or without subsidiary companies) in terms of Salaried Employees (registration and survey) and Turnover.

2.2.4.5. Business and employers' organisations

Business Partnerships

A direct search is carried out in the DIRCE. We carry out the following steps:

1. Entities that meet the search criteria by setting the legal code of their NIF ('G') and their NACE is 9411.
2. Fishermen's guilds are discarded (search criteria of 2.2.2.6).
3. Parent companies that meet the search criteria.
4. The parent companies are combined with the rest, to have the aggregate data of the parent companies (with or without subsidiary companies) in terms of Salaried Employees (registration and survey) and Turnover.

Chambers of Commerce

A direct search is carried out in the DIRCE. We carry out the following steps:

1. Entities that meet the search criteria by setting the legal code of their NIF ('Q', 'V') and their NACE is 9411.
2. Fishermen's guilds are discarded (search criteria of 2.2.2.6).
3. Parent companies that meet the search criteria.

4. The parent companies are combined with the rest, to have the aggregate data of the parent companies (with or without subsidiary companies) in terms of Salaried Employees (registration and survey) and Turnover.

2.2.4.6. Professional Organizations

Professional Associations

A direct search is carried out in the DIRCE. We carry out the following steps:

1. Entities that meet the search criteria by setting the legal code of their NIF ('G') and their NACE is 9412.
2. Parent companies that meet the search criteria.
3. Fishermen's guilds are discarded (search criteria of 2.2.2.6).
4. The parent companies are combined with the rest, to have the aggregate data of the parent companies (with or without subsidiary companies) in terms of Salaried Employees (registration and survey) and Turnover.

Professional associations

A direct search is carried out in the DIRCE. We carry out the following steps:

1. Entities that meet the search criteria by setting the legal code of their NIF ('Q', 'V') and their NACE is between 9412, 8299, 7112, 7490 and 6920.
2. Fishermen's guilds are discarded (search criteria of 2.2.2.6).
3. Parent companies that meet the search criteria.
4. The parent companies are combined with the rest, to have the aggregate data of the parent companies (with or without subsidiary companies) in terms of Salaried Employees (registration and survey) and Turnover.

2.2.4.7. Trade union and labour organisations

A direct search is carried out in the DIRCE. We carry out the following steps:

1. Entities that meet the search criteria by setting the legal code of their NIF ('G', 'V') and their NACE is 9420.
2. Parent companies that meet the search criteria.
3. The parent companies are combined with the rest, to have the aggregate data of the parent companies (with or without subsidiary companies) in terms of Salaried Employees (registration and survey) and Turnover.

2.2.4.8. Religious organizations

A direct search is carried out in the DIRCE. We carry out the following steps:

1. Entities that meet the search criteria by setting the legal code of their NIF ('R') and their NACE is 9491.

2. Unique Caritas Entities are discarded (search criteria of 3.1.2.1).
3. Parent companies that meet the search criteria.
4. The parent companies are combined with the rest, to have the aggregate data of the parent companies (with or without subsidiary companies) in terms of Salaried Employees (registration and survey) and Turnover.

2.2.4.9. Political organizations

A direct search is carried out in the DIRCE. We carry out the following steps:

1. Entities that meet the search criteria by setting the legal code of their NIF ('G', 'V') and their NACE is 9492.
2. Parent companies that meet the search criteria.
3. The parent companies are combined with the rest, to have the aggregate data of the parent companies (with or without subsidiary companies) in terms of Salaried Employees (registration and survey) and Turnover.

2.2.4.10. Associations

For this last group, we are going to make use of the legal code of the NIF 'G' which delimits Associations and Foundations¹, but under which we have found other types of entities throughout the previous process. For this reason, in a first step, all the entities found so far are removed from the search, and then the entities are taken by the legal code of their NIF 'G'.

At this point, it must be considered that **the associations considered in this procedure are those located in the DIRCE**, which due to its methodology will contain all those located in the different administrative registers that it uses for cataloguing, calculation of workers and turnover. Those that lack economic activity or their activity is quantitatively insignificant without the obligation to file a tax return will not be covered.

2.3. Hierarchy of business entities

To avoid overlaps between the different modules, with the consensus of the working group, the criterion has been taken to assume the Insertion Companies, and the Special Employment Centres as such, eliminating these entities from other typologies to avoid multiple counting, but all the information about the multiple classification is maintained. to enable modular analysis.

To measure the impact of this hierarchy for the purposes of studying the modules separately, the group that suffers the most transfer are the cooperatives. In 2023, a total of 50 cooperatives ceased to be counted as such to consider 42 of them as **Insertion Companies** and 8 of them as **Special Employment Centres of the Social Initiative**, which represents a decrease of 0.04% in the turnover of the Cooperatives. On the other hand, it represents 14.35% in the turnover of Insertion Companies and 0.15% in CEEIS.

¹ If a Foundation does not have the word "Foundation" or similar in its name, due to a typographical error or registration omission, it will be classified as an Association, thus ensuring its accounting in the CSES within the Non-Profit Institutions.

2.4. Sectorization

The final sectorization of the Social Economy entities in the Institutional Sectors defined in the National Accounts is a requirement to be able to carry out the economic estimation of the Satellite Account, since the methodology for the transition from business to national accounting is different for each sector.

The final situation is as follows.

	Productores de mercado			Productores de no mercado	
	Sociedades no financieras (S11)	Instituciones financieras (S12)	Hogares (S14)	AAPP (S13)	ISFLSH (S15)
Cooperativas	Si	Si	Si	No	Si
Sociedades laborales	Si	Si	No	No	No
Empresas de inserción	Si	Si	No	No	No
Centros Especiales de Empleo	Si	Si	Si	No	Si
Sociedades Agrarias de Transformación	Si	No	Si	No	Si
Cofradías de pescadores	Si	No	Si	No	Si
Mutuas y Mutualidades	No	Si	No	No	No
Sociedades mercantiles de Grupos Empresariales	Si	No	No	No	No
Entidades singulares	Si	No	Si	No	Si
Fundaciones y asociaciones	Si	Si	Si	No	Si

2.5. Description of results

After applying the procedures for exploiting sources described above, we obtain a set of structured data where for each entity we will have the following:

- Basic data:
 - NIF
 - Reason

- Location of the registered office
 - Number of workers
 - Turnover
 - NACE
 - Institutional Sector
 - Membership of a corporate group
 - NIF of the parent company of the business group
 - Parent company ratio of the business group
 - Size (calculated)
- Cataloguing within the scope of the SESA:
 - Relationship:
 - SIMPLE: Entity that does not belong to the SE business group
 - PARENT COMPANY: Entity belonging to the SE and parent company of a business group
 - SIMPLE-SUBSIDIARY: Entity of the SE that belongs to a business group of the SE
 - SUBSIDIARY: Entity belonging to a business group of the SE (but by itself is not in any group analysed)
 - TIPO_ECONOMICO:
 - 01. BUSINESS
 - 02.NPS
 - SUBTIPO_ECONOMICO: With the NACE of each entity, it is classified by sector

Entidades por fines lucrativos	
01.EMPRESARIALES	01.AGROALIMENTARIAS
	02.DEL_MAR
	03.VIVIENDA-CONSTRUC
	04.VIVIENDA-SERV.INMOB
	05.CONSUM_ASOCIADOS
	06.SERVICIOS
	07.TRANSPORTE
	08.EDUCACION
	09.SANITARIAS
	10.CREDITO_SEGUROS
	11.FINANCIERAS
	15.Otros
02.ISFL	01.EDUCACION
	02.SANITARIAS
	03.SERV_SOCIALES
	04.INVESTIGACION
	05.CULTURALES
	06.DEPORT_RECREATIVA
	07.OTRAS_ASOCIATIVAS
	09.OTRAS

- TIPO_SESA: Type of application in the SESA.
- SUBTIPO_SESA: Application subtype in the SESA.

- ECONOMIA_SOCIAL: Boolean variable in which we assign whether or not it is included in the Social Economy.

ENTIDADES POR TIPOS		ECONOMIA SOCIAL	
TIPO_CSES	SUBTIPO_CSES		
01.COOPERATIVA	01.COOP_TRAB	SI	
	02.COOP_AUTONOMOS	SI	
	03.COOP_MIXTAS	SI	
02.MUTUALIDADES	01.MUTUA	SI	
	02.MUTUA_PREV_SOCIAL	SI	
03.SAT	01.SAT	SI	
04.SOC_LABORALES	01.SAL	SI	
	02.SLL	SI	
05.CEE	01.CEEIS	SI	
	02.CEEIE	NO	
06.EMP_INSERTION	01.EMP_INSERTION	SI	
07.COFR_PESCADORES	01.COFRADIA	SI	
08.OTRAS	01.INDEPENDIENTE	SI	
	02.GRUPO EMPRESARIAL	SI	
09.ENT_SINGULARES	01.ONCE	SI	
	02.CRUZ_ROJA	SI	
	03.CARITAS	SI	
10.FUNDACIONES	01.AGROALIMENTARIAS	SI	
11.ASOCIACIONES	02.DEL_MAR	SI	
12.FEDERACIONES	03.VIVIENDA-CONSTRUC	SI	
13.CLUBS	04.VIVIENDA-SERV.INMOB	SI	
	05.CONSUM_ASOCIADOS	SI	
	06.SERVICIOS	SI	
	07.TRANSPORTE	SI	
	08.EDUCACION	SI	
	09.SANITARIAS	SI	
	10.CREDITO_SEGUROS	SI	
	11.BANCARIAS	SI	
	14.ORG_EMPRESARIALES	01.ASOC_EMPRESARIALES	NO
		02.CAMARAS_COMERCIO	NO
	15.ORG_PROFESIONALES	01.ASOC_PROFESIONALES	NO
02.COLEGIOS_PROFESIONALES		NO	
16.ORG_RELIGIOSAS	01.ORG_RELIGIOSAS	NO	
17.ORG_SINDICALES	01.ORG_SINDICALES	NO	
18.ORG_POLITICAS	01.ORG_POLITICAS	NO	
19.RESTO_ISFL	01.RESTO_ISFL	NO	

At this point, it is worth noting the flexibility provided by the modular and configurable design. This expanded framework of the structure allows it to be included or segregated by subtype, so

that in the event of regulatory or legislative changes it can be reconfigured through the attribute 'ECONOMIA_SOCIAL', adapting the subsequent economic and labour estimate.

Considering all the above, and the variable that finally limits the perimeter of what we consider to be the Social Economy, we are going to make the estimate with the following set of entities:

Año	Entidades mercantiles								
	Cooperativas	Mutuas y Mutualidades Prev. Social	Sociedades Laborales (S.A.L y S.L.L)	Empresas de Inserción	Sociedades Agrarias de Transformación	Cofradías de Pescadores	Centros Especiales de Empleo ⁽¹⁾	Otras entidades de la Economía Social	Entidades mercantiles filiales
2.019	23.257	246	10.516	275	12.380	194	558	16	925
2.020	23.182	241	9.828	286	12.281	193	568	16	933
2.021	23.170	234	9.336	310	12.206	191	564	16	931
2.022	23.432	223	8.377	314	12.154	189	574	16	944
2.023	21.183	221	6.906	327	12.006	189	559	15	923

(1) *Special Employment Centres of the Social Initiative*

Año	Instituciones sin fin de lucro	
	Entidades singulares	Asociaciones y Fundaciones ⁽²⁾
2.019	115	79.050
2.020	115	80.110
2.021	115	81.670
2.022	115	84.880
2.023	107	76.946

(2) *Associations with economic activity or with the obligation to file corporate tax.*

Año	Número de entidades		
	Entidades mercantiles	Instituciones sin fin de lucro	Total de la Economía Social
2.019	48.367	79.165	127.532
2.020	47.528	80.225	127.753
2.021	46.958	81.785	128.743
2.022	46.223	84.995	131.218
2.023	42.329	77.053	119.382

The numbers may differ depending on the source and moment with other registers that quantify the entities of the Social Economy, which we consider necessary that our framework and **base register is the DIRCE** because through its official methodology we ensure that we are correctly estimating the economic values, in the same way as other official surveys and statistics.

The DIRCE considers entities not because they are created or are in any register, but because in the administrative registers from which it feeds it detects their activity and can quantify employment and turnover.

The estimation method for non-financial entities is basically through the Structural Surveys of Companies, which is why we can only consider as a population the entities located in DIRCE, since these surveys are designed on the population framework of the DIRCE.

Chapter 3

Estimation of the Satellite Account of the Social Economy

3. Economic estimate

3.1. Estimation of Non-Financial Institutions and Households (S.11 and S.14)

It is noteworthy that in the Non-Financial Institutions Sector (S.11) we find all types of Social Economy entities on the commercial side, except for Mutual Societies and Mutual Societies for Social Security, which in any case are Financial Institutions according to the European System of Accounts 2010 (ESA 2010).

It also integrates, according to ESA 2010 regulations, Non-Profit Institutions of a certain quantifiable entity and that have a market production that exceeds 50% of their operating costs.

On the other hand, within the Household Sector (S.14) we find some small Cooperatives, Special Employment Centres for self-employed workers with salaried employees who meet the conditions as such, Agricultural Transformation Societies and Fishermen's Guilds.

Also, according to ESA2010 regulations, small Non-Profit Institutions belong to S.14.

3.2. All activity codes of the economy except A01, A02, A03 and S94

To carry out the estimation of the economic aggregates of the entities belonging to the Institutional Sectors: S.11 – Non-Financial Institutions and S.14 – Households, in the same way as is done for the total economy, we make use of the **Structural Business Statistics**.

The objective of the **Structural Business Statistics (SBS)** is to know the structural and economic characteristics of companies. It is governed by Regulation 2019/2152 of the European Parliament and of the Council and its Implementing Act 2020/1197, and provides information on the structural characteristics of companies, such as their size, economic data (income and expenditure), as well as the structure of employment and investment. It has three sectors of study (Industry, Commerce and Services) and combining administrative records with integrated questionnaires, and a harmonized sample design, establishes joint and simultaneous collection, through the homogenization of development processes and dissemination.

The coverage of the SBS covers all activity codes of the economy except the activity codes of **Agriculture, Livestock, Forestry and Fisheries (A01, A02 and A03)**, and **associative activities (S94)**.

As far as the estimation of the Social Economy is concerned, it has been carried out from a **bottom-up** perspective, so that all the entities of the Social Economy have been taken and cross-referenced with the microdata of the SBS by NACE and types of entities.

In the NACE on which the impact of the Social Economy is greatest, representativeness in the SBS is sufficient. For those that have a residual impact and the representativeness of the EEE does not allow a direct increase, only the entities included in the sample without elevation have been considered, which may mean a small decrease in the population of the Social Economy, but avoids an overestimation that provides an error that cannot be assumed.

For D29 values. Output taxes, and D39. Output subsidies, the representative percentage of Output for each NACE over the national total has been taken. This is because SBS subsidies are taken from administrative records from taxes, which do not conform to the definitions of national accounts in general terms.

3.2.1. Estimation of the unobserved economy

To make the estimate of the Social Economy comparable with the national total, it is necessary to impute part of the unobserved economy that percentage-wise affects it due to its production.

Specifically, two types of unobserved economy will be imputed:

- **Type N6:** Underreporting or *Misreporting*: These are legal productive activities that are carried out in the formal sector, but that are not declared correctly, causing lower amounts of taxes or social security contributions.
- **Type N7:** Other statistical deficiencies: This is incomplete, not collected or not directly collectible. This includes tips, for example.

To estimate the unobserved economy **N6** we use the employment method with a *top-down approach*. The aggregate total hours worked estimated from the EEE are compared with the total estimate of hours worked from the Labour Force Survey (LFS). The result of this comparison is the total employment gap. The total hours worked by unregistered workers are subtracted from the total employment gap and then distributed by NACE proportionally to the undeclared hours estimated with the reference income method. Output is calculated by applying schedule ratios for small enterprises that do not hide production, estimated from EEE microdata using the reference revenue method.

The amount of intermediate consumption not declared by registered producers is irrelevant and is only considered applicable to Output.

To estimate the unobserved economy **N7** for statistical deficiencies, the following are sectioned by NACE:

- Section C of the NACE: includes remuneration in kind for divisions 14 and 15 corresponding to clothing and footwear manufacturing, since an undervaluation of these has been detected.
- Section H of the NACE: includes tips paid to taxi drivers that are not correctly measured by surveys.
- NACE section I: includes both tips paid to employees (in most cases waiters) in accommodation and catering activities and wages in kind (food and beverages consumed by employees and free accommodation in accommodation and food service activities), which are not properly measured in the surveys.
- NACE section S: includes tips left in hairdressers.

3.2.2. Insurance and FISIM Service Cost Allocation

Insurance **service costs or premiums** are costs that entities and companies must pay for non-life insurance in their activity, which are reflected directly through collections from insurers, and in the form of a counterpart is distributed among the rest of the sectors, i.e. payers.

Financial **Intermediation Services Measured Indirectly (FISIM)** are an estimate of the value of the services provided by financial institutions to their customers for which they do not charge commissions but through net interest income. In the national accounts, these are accounted for in financial institutions, and in the same amount they must be taken as a counterpart in the rest of the institutional sectors.

In both cases, an imputation is made on the intermediate consumption of the proportional distribution of the Social Economy by NACE.

3.3. Agriculture, livestock, forestry and fisheries (A01, A02 and A03)

The weight of each sector in turnover and workers of the entities included in the Social Economy is calculated over the total of the sector, and this weighting is used to assume the estimates obtained for Output at basic prices and for Intermediate Consumption at acquisition prices based on the information in the Economic Accounts for Agriculture (CEA). More additional information and settings.

- "Agricultural Industry Production" is derived from the EAA. It includes subsidies for products.
- The "Production of wine and olive oil by agricultural production conglomerates or cooperatives of other activity codes" is obtained through the information provided by the Food Information and Control Agency (AICA).
- The "Production of secondary activities" is estimated from the directory of Social Security Contribution Accounts (SS) and the Survey of Agricultural Holdings (EEA).
- Intermediate consumption of the agricultural sector is obtained from the EAA.
- Intermediate consumption associated with wine and olive oil in other activity codes is obtained through information provided by the Food Information and Control Agency (AICA).
- Intermediate consumption of secondary activities is estimated from the directory of Social Security Contribution Accounts (SS) and the Survey of Agricultural Holdings (EEA).
- "The cost of the insurance service" is obtained as defined in ESA-2010.
- "FISIM" and unobserved CIs are obtained as Adjustment.

The estimates for this sector are therefore based on the Economic Accounts of Agriculture, prepared by the Ministry of Agriculture, Fisheries and Food (MAPA).

3.4. Associative activities (S94)

The estimates obtained for Output at basic prices and for Intermediate Consumption at acquisition prices involve obtaining the aggregates Output and Intermediate Consumption of Corporation Tax and Personal Income Tax provided by the Tax Agency on the companies classified in this economic activity of the entities of this NACE in the Social Economy.

Additional information and adjustments are applied according to the following intermediate system:

Market output =

- + Net turnover
- Consumption of goods for resale
- + Variation in finished goods stocks
- + Ancillary and other management revenues
- + Own output
- + Product subsidies
- + Unobserved output

"Net amount of turnover" and "Ancillary and other management income" are estimated based on Corporate Income Tax and Personal Income Tax data.

"Product subsidies" are obtained from administrative records.

Intermediate market consumption =

- + Purchases of raw materials and other supplies
- Changes in stocks of raw materials and other supplies
- + Work done by other companies
- + Outside services (except insurance premiums)
- Repair and maintenance expenses that are gross capital formation.
- + Cost of insurance service
- + FISIM
- + Intermediate consumption not observed

"Purchases of raw materials and other supplies", "Work carried out by other companies" and "External services (except insurance premiums)" are estimated based on Corporate Income Tax and Personal Income Tax data.

The "Cost of Insurance Service" is derived in accordance with the definitions of the ESA-2010. "FISIM" and "Intermediate consumption not observed" are obtained as Adjustments.

3.5. Financial Institutions Estimate (S.12)

The estimation of the output and operating accounts of the entities that carry out their activity in the NACE K (51, 52 and 53) corresponding to the financial activities to prepare the statistical operation of the Social Economy Account.

The accounts are calculated aggregate by aggregate starting from the subsectors of S.12 that intervene in them and assigning the items of each subsector to the sector to which they belong in accordance with:

- **R51.** It includes S.121 (does not contribute to the Social Economy), S.122, S.123, S.124, S.125 and S.127
- **R52.** Includes S.128 and S.129
- **R53.** Includes S.126

The methodology replicates that used for the CNFSI (Non-Financial Accounts of the Institutional Sectors) and CNA (Annual National Accounts) operations but is limited to Social Economy entities.

In the following sections, the aggregates of the different subsectors will be detailed one by one and then aggregated by activity codes.

To delimit the scope of Social Economy entities in the financial activity codes, the criterion of type of entity has been considered, considering those that are framed within the scope of the Social Economy. In the following points we will review the subsectors of S.12 to consider the types of entities that can be considered in the Social Economy.

3.5.1. Banco Central (S.121)

The Central Bank is **not a Social Economy entity**, so it is not necessary to prepare its account for the Social Economy.

However, according to the methodology used in CNFSI, the non-sale output of S.121 is divided between subsectors S.122 and S.125 as intermediate consumption (ESA 2010 14.16). This data will be an input from CNFSI for the calculation of S.122.

3.5.2. Depository corporations other than the Central Bank (S.122)

There are S.122 entities constituted in the form of **credit cooperatives**, which fall within the scope of the SESA entities, which will be considered to prepare the account, these are **rural savings banks and credit cooperatives**.

The calculation methodology will be the same as that used for the S.122 account in CNFSI and consists of calculating each of the aggregates individually.

3.5.2.1. (P.1) Output

The output of the S.122 entities is broken down into the following aggregates

- **P.11 Market output** (called "destined for sale" in the source files). It includes the different fees charged by banks to customers (accounts, cards, currencies, etc.) or insurers and funds (marketing fees). This is a source data provided by the Bank of Spain annually. Includes aggregate breakdown for credit unions.
- P.119. FISIM. The aggregates of the FISIM particularized for credit cooperatives are not available, so an estimate based on the percentage of interest on loans and deposits generated by these entities over the total of S.122 has been chosen. The calculation follows the following steps:
 - It is based on the quarterly FISIM estimates for loans and deposits provided by the Bank of Spain as source data and P.119 of S.12 is taken (both for the domestic economy (S.1) and for FISIM exports to the rest of the world (S.2)).
 - The share of the FISIM of loans and deposits of these cooperatives is estimated based on the percentage of interest charged and paid by this type of entity over the total. Interest charged and paid is calculated from the breakdown of D.41R (collected) and D.41E (paid) Interest of this type of loan entity. D.41 corresponding to securities portfolio is not considered, since these interests do not generate FISIM according to ESA2010.
 - The quarterly FISIM values used will be only those of S.122, not including those of S.125. This is important because for the quarterly calculation they are aggregated.
 - The estimates correspond to the expressions:

$$P.119R - S.122SE_A = (P.119R - S.122)_A \cdot \frac{D.41R - S.122SE_A}{D.41R - S.122_A}$$

$$P.119E - S.122SE_A = (P.119E - S.122)_A \cdot \frac{D.41E - S.122SE_A}{D.41E - S.122_A}$$

- **P.12. Own End Use (UFP).** This item corresponds to the development of software and R+D activity carried out by the entities. This estimate is made based on the output of P.11 and P.119 made by these entities and their percentage with respect to the total of S.122. We consider the sum of P.11 and P.119 since they are the "market" services performed by these entities, and we assume that software development and R+D are done to respond to this output

$$UFP(SE)_A = \frac{P.11(SE)_A + P.119(SE)_A}{P.11(S.122)_A + P.119(S.122)_A} UFP(S.122)_A$$

- **Q.13. Another non-market output** is the Individual Pension Funds. As there are no specific source data for this type of institution (the Bank of Spain's data refer to the total number of S.122 institutions), an estimate is made based on the RAS of the ES institutions with respect to the total of S.122. Other calculation methods could be explored, or source data could be sought, but given that the amount to be distributed is around €115M per year and that these entities represent approximately 5% of the market, a simple approximation has been chosen.

$$FPI(SE)_A = \frac{RAS(SE)_A}{RAS(S.122)_A} FPI(S.122)_A$$

3.5.2.2. (p.2) Intermediate consumption

Item P.2 is calculated based on several aggregates:

- P.2 Intermediate consumption. Source data from the Bank of Spain, we have this value for S.122 and for credit cooperatives
- Bank of Spain IC that is distributed to S.122 and S.125. This aggregate is calculated for S.122 annually and the corresponding share would be distributed based on the weight of the output of credit cooperatives (P.11 and P.119) in the total output of the sector.

$$CI_{BDE}(SE)_A = \frac{P.11(SE)_A + P.119(SE)_A}{P.11(S.122)_A + P.119(S.122)_A} CI_{BDE}(S.122)_A$$

3.5.3. Money Market Funds (S.123)

A priori, no monetary fund in the Spanish economy can be categorised as an entity of the Social Economy.

3.5.4. Non-cash investment funds (S.124)

The entities that are part of the S.124 subsector are:

- Non-monetary investment funds
- Non-Monetary Investment Companies
- Real Estate Investment Funds
- Real Estate Investment Companies
- Venture capital funds

None of these entities can be included in the scope of the Social Economy. However, some Social Economy entity may own shares in these companies or participants in the funds, so they would receive their income (D.4) or the capital gains from the sale of participants or shares.

3.5.5. Other financial intermediaries, except insurance companies and pension funds (S.125)

The entities that according to the ESA2010 are part of S.125 are:

- Conduit companies carrying out securitisation transactions
- Securities and derivatives dealers
- Financial institutions that deal in lending
- Specialized financial institutions.

No entities of these types have been identified that can be framed within the scope of the Social Economy.

3.5.6. Financial Assistants (E.126)

The entities that are part of the S.126 subsector are:

- Deposit Guarantee Fund
- Securities agencies
- Portfolio Management Companies
- Mutual guarantee companies
- Payment institutions and establishments authorised for the purchase and sale of foreign currency
- Investment fund management companies
- Pension plan management companies
- CLEA
- Rectors and others
- Appraisal Companies
- CNMV
- Directorate-General for Insurance and Pension Funds
- Venture Capital Management Companies
- Insurance Agents
- Insurance Brokers

Of these entities, only the last two, Insurance Agents and Insurance Brokers, can be entities belonging to the Social Economy.

There is no data available from any regulator that reports on insurance agents or brokers that are constituted as cooperatives, nor their business figures.

Data platforms have searched for entities constituted as cooperatives carrying out their activity in NACE 662 and found 5 entities, a priori all active, with a total operating income of around 10 million euros.

As the income is so low, it has not been considered to prepare the account.

3.5.7. Limited Scope Financial Institutions and Money Lenders (S.127)

The entities that are part of the S.127 subsector are:

- Holding Entities
- Other Specialized Financial Institutions
- Instrumental subsidiaries issuing securities

- Holding companies without subsidiaries

None of these entities can be classified in the field of Social Economy.

3.5.8. Insurance companies (S.128)

The entities that belong to the S.128 sector are

- Public Limited Companies
- Mutual insurance companies
- Mutual insurance companies
- Reinsurance companies
- Catalan Social Welfare Entities

Although only the Mutual Insurance Companies, the Mutual Insurance Societies and the Catalan Social Welfare Entities could be classified as Social Economy entities, there are some Public Limited Companies that are controlled by Worker Cooperatives, and it has been decided that they should be integrated into the scope of the Social Economy.

In the case of mutual insurance companies and mutual insurance companies, information is available from the Directorate-General for Insurance on an annual and quarterly basis with which to draw up output and operating accounts. This is the case of the Provident Entities.

To this end, the calculation of the accounts of insurance entities was reworked according to the type of entity, comparing the calculation with the annual calculation and subsequently applying it to the Mutual Societies.

3.5.8.1. S.128 calculation methodology in the SESA

In accordance with the provisions of Chapter 16 of the ESA2010 on Insurance, the aggregates of the output and operating accounts are calculated from the aggregates from the technical and non-technical insurance accounts.

- P.1 Output of life and non-life insurance. They are calculated using the following items.
 - **Premiums attributable to the year.** These are the premiums charged by insurance companies to their customers, both life, non-life and reinsurance.
 - **Complementary bonuses.** These are the income generated with the investment of technical insurance reserves, which are a liability to the insured
 - **Compensation paid to the insured.** Amount of non-life insurance claims and life insurance benefits paid for the year
 - Variations of technical insurance provisions for all types of insurance
 - **Other productions** considering as such the income from the material investments of insurance companies
- **P.2 Intermediate consumption.** Consider the expenses of the following items.
 - Expenditures chargeable to benefits
 - Procurement costs
 - Administration Fees
 - Other non-technical expenses
 - Other investment management costs

- Ceded Reinsurance
- D.1 Remuneration of employees
- D.2 Other taxes on output

To integrate the Public Limited Companies controlled by cooperatives, since there are no detailed accounts of these entities and only of the premiums collected, it has been decided to estimate the aggregates of the output and exploitation accounts based on the percentage of premiums.

In a similar way, the aggregates are calculated: P2, B1, D1, D29, D39 and B2.

The aggregates of the assimilated entities are added to those already calculated for the rest of the insurance companies in branch 65.

3.5.9. Pension funds (S.129)

There are no S.129 entities that can be classified in the field of Social Economy.

3.6. Estimate of Non-Profit Institutions at the Service of Households (S.15)

With the entities that after the perimeter of the Social Economy have been framed in the S.15 Institutions Sector, the common estimation procedure that is carried out in the national accounts has been carried out.

The economic activity of NPISHs is synthetically distributed in four areas:

- **R66** – Education
- **R70** – Assistance in residential establishments; social service activities without accommodation
- **R73** – Sports, Recreation and Entertainment Activities
- **R74** – Associative activities (and others)

3.6.1. Output of non-profit institutions at the service of households

The estimated output of the private non-profit producers of this industry is obtained by adding the expenses that correspond to each of its components: Intermediate Consumption, Remuneration of Wage Earners, Fixed Capital Consumption and Taxes net of Output Subsidies; a method called cost sum, and which consists of inferring the Output from the results it generates in the economic system.

Based on this output in total terms, it is broken down into its components: Market output obtained through the administrative records provided by the AEAT, non-market output and output for own end use, which is irrelevant in this type of entity.

3.6.2. Intermediate consumption from non-profit institutions that serve households

The estimation of the intermediate consumption of non-profit units under private control is obtained by means of a percentage structure of the secondary activities of the branch based on the direct correspondence between the NACE activity codes and the product CPA codes for all those units that are not part of the education activity codes. health care and social services or recreational activities.

The intermediate consumption of insurance services and pension plans belonging to the non-profit sector is determined by applying the same weight in the total intermediate consumption of these units in the Origin and Destination Table of the previous accounting series. The distribution of the remaining intermediate consumption of products is made by applying the percentage breakdown (by product) of the intermediate consumption of the non-market public organizations of this branch.

4. Labor Estimate

Regarding the labour estimate, given that the set of entities that make up the framework of the Social Economy of the Satellite Account is integrated into the DIRCE, it is from this Board that we take the estimate of all the employees who make it up.

The DIRCE presents the number of salaried employees for all its units through data obtained through the different economic surveys carried out by the INE and other bodies. In the remaining cases, the information is taken from the number of employees registered with Social Security or, failing that, through the information, if any, provided through tax channels, referring to the number of withholdings made in each year.

In addition to these salaried employees, a series of workers belonging to the Special Regime for Self-Employed Workers, Spanish acronym RETA, have been counted who, due to their characteristics, are assigned to cooperatives, and therefore to the Social Economy, in the **Statistics of Social Economy Entities registered with the Social Security** published by the **S.G. of Statistics and Socio-labour Analysis of the Ministry of Labor and Social Economy**, and with the distribution by NACE that this statistic sets, taken from the registration data of RETA workers.

It should be considered that there are two basic methodological differences between the Statistics of Social Economy Entities registered with the Social Security and the Social Economy Satellite Account that are relevant to evaluate the results of both:

- The time horizon: The first is monthly, thus reflecting the dynamism of employment, and the second derives its use from the DIRCE, which is annual, thus assuming the data at a specific time.
- Sectoral distribution: The first, drawn up from the labour point of view, distributes the workers according to the NACE of the Contribution Accounts belonging to the workers, and the second, drawn up from the business point of view, distributes the workers according to the NACE of the entities to which the Contribution Accounts belong. In general, an entity may have more than one Contribution Account and the characteristics of these will not be the same.

In any case, the total numbers must be comparable, and it is relevant at this point to note that **the data relating to employment in the Social Economy Satellite Account may be adjusted due to the incorporation of new entities in future publications of the Statistics on Social Economy Entities registered with the Social Security**. since this statistic, due to its methodology, can more faithfully reflect the labour reality of the Social Economy.

5. Volunteer Estimation

The definition of volunteering is in accordance with the provisions of **Law 14/2015 on Volunteering**, which in its article 3 on the concept of volunteering defines it as the set of activities of general interest carried out by natural persons, provided that they meet the following requirements, specifying in section d), *that they are carried out through volunteering entities in accordance with specific programmes inside and outside Spanish territory, without prejudice to the provisions of Articles 21 and 22.*

In addition, Article 3.a) of the Law specifies that *the following will not be considered volunteering activities: isolated or sporadic, periodic or not, provided outside volunteering entities.*

For this reason, we consider that the activities carried out outside the voluntary entities would be considered as actions of "good neighbourliness".

For the estimation of volunteering, therefore, volunteering has been differentiated into two complementary typologies, formal volunteering **and** good neighbourly **volunteering**.

The aggregate figures on people in volunteering are estimated using the volunteering module in the EU-SILC survey (European Union Statistics on Income and Living Conditions) which, through a set of ad-hoc questions, are periodically carried out to measure citizen participation in social and cultural activities, including formal and informal volunteering. It focuses on people aged 16 and over, exploring participation in organised activities (formal volunteering) and direct help to people outside the home (informal or good neighbourly volunteering). It is included in an ad-hoc module or within the "Quality of Life" module and was specifically carried out in 2015 and 2022.

To carry out the annual estimate, these results have been extrapolated using the **annual Volunteer Observatory Survey (EOV)**. The EOV is a smaller sample than that of EU-SILC (around 3000 TISC interviews) and only reflects the participation in formal volunteering of people over 15 years of age. Therefore, these data are not considered directly comparable with those of EU-SILC but are used as a measure of the evolution of total participation in volunteering, as the best available approximation. In addition, the estimated evolution index is constructed using the three-year moving average (MA) of the EOV participation rate.

To carry out a quantification of economic impact, the **Barometer of the Third Sector of Social Action in Spain 2024** has been used, which establishes the percentage distribution of volunteers of the entities, according to weekly time dedication. This barometer quantifies the percentage of volunteers who volunteer occasionally, that is, at specific times and without regularity over time, and the remaining percentage who maintain a dedication to the entity where they collaborate on a stable basis. Within these, it qualifies those who work less than 5 hours a week, between 5 and 10 hours, between 10 and 20h and more than 20h.

With this temporal information and the size of the estimated contingent for each type of formal volunteering, the estimate of volunteer hours per year has been totalled.

For the estimation we have assimilated formal volunteering to the NACE 94 Associative activities. In this way, based on the results of the National Accounts and with the estimate of hours per year dedicated to volunteering, we infer with the average working day of the CNAE94 the number of working days and the full-time equivalent positions attributable to formal volunteering.

As the National Accounts establish the Remuneration of Employees by NACE, we also estimate this aggregate.

In the balance between Supply and Demand, we have to:

Gross Value Added (GVA) =

Remuneration of Employees (RAS)

+ Taxes net of Output Subsidies

+ Gross Operating Surplus (EBE)

Given that volunteering, as an altruistic and unpaid activity, does not impose taxes on output and does not produce EBE, the Gross Value Added is equal to the Remuneration of Employees.

ANNEXES

I. Estimation of the corporate structure of agri-food cooperatives²

For the purposes of this statistical operation, members of agri-food cooperatives who carry out their activity as owners of **agricultural holdings are not counted as direct employment in the Social Economy**. This exclusion responds to the current methodological criteria of the National Institute of Statistics, based on the existence of a direct employment relationship or salaried employment, in accordance with the definitions established within the framework of the European System of Accounts (ESA).

However, the economic activity carried out by the members of agri-food cooperatives generates indirect and structural effects on employment and wealth, as it constitutes the primary link in the agri-food value chain. This activity sustains the demand for intermediate goods and auxiliary services – such as agricultural supplies, technical assistance, transport, processing and marketing – contributing to the creation and maintenance of employment in related sectors, both in economic and employment terms.

With regard to employment, according to data provided by the Agri-food Cooperatives of Spain, through its Socio-Economic Observatory of Spanish Agri-Food Cooperativism, (OSCAE), in collaboration with the MAPA, the workers hired directly by the cooperatives amount to just over 122,000 direct jobs, although it should be noted that this figure does not include those workers hired by the members themselves on their farms. In this sense and considering that the production that the cooperative transforms and markets come from these farms, it can be estimated that the employment associated with these activities is significantly higher and is closely linked to agricultural employment in the territory.

Cooperative integration also favours economies of scale, productive stability and access to markets, factors that contribute to the economic sustainability of farms and to the establishment of population and employment in rural areas. These impacts, although not directly attributable to the categories of salaried employment used in these statistics, reflect the economic and social relevance of cooperative activity and its producer partners.

For the reasons set out above, the contribution of the members of agri-food cooperatives to employment and territorial wealth, which are quantified in more than 1,000,000 agricultural and livestock producer members, is sufficiently significant to be highlighted and referenced in this statistical operation, thus recognising their structural role in the Social Economy and the employment they generate in its area. as well as its direct link with agricultural employment and the sustainability of the rural environment.

² Estimate provided by the Spanish Business Confederation of the Social Economy (CEPES) as the representative institution and spokesperson for the Spanish social economy before the Government of Spain, the Regional Governments and the European Union.

II. Estimate of Special Employment Centres³

The motivation that supports the inclusion only of the Special Employment Centres of Social Initiative (CEEIS) in these Satellite Accounts of the Social Economy, is essential and strategic for the proper development and consolidation of the Social Economy and its legal definition, and therefore, its development in statistical terms. The distinction between special employment centres of social initiative and special employment centres of business initiative is since it is the Special Employment Centres of Social Initiative that, due to their legal configuration, respond clearly and coherently to the guiding principles of the Social Economy set out in Law 5/2011.

Although the current wording of article 5 of this law does not recognize this distinction, it is becoming increasingly necessary. Proof of this is that the Comprehensive Social Economy Bill, which has been endorsed by the Congress of Deputies in its first phase of parliamentary processing, recognises this differentiation, considering criteria of conceptual and legal coherence both with the current regulatory framework and with the principles that govern the Social Economy in Spain.

The specific legal configuration of the CEEIS, whose structural characteristics (non-profit, obligation to reinvest surpluses in full and priority social purpose aimed at the social and labour inclusion of people with disabilities) are directly and effectively aligned with the principles set out in Law 5/2011, on the Social Economy. The interpretative experience derived from the application of this Social Economy Law has shown the need to link the consideration of a Social Economy entity not only to the legal form, but also to the material compliance with these principles, especially in the field of special employment centres. In addition, the differentiation between social and business initiatives has been reinforced by Law 9/2017, on Public Sector Contracts, which expressly recognises the specificity of the CEEIS and bases their differentiated treatment in certain public policy instruments, such as the reservation of contracts, on objective criteria. This approach has been endorsed by the recent jurisprudence of the Supreme Court (among others, STS 4471/2025 of 16-10-2025), whose sixth ground establishes that "the regulation of the reservation of public contracts in favour of Special Employment Centres of social initiative, established in Law 9/2017, on Public Sector Contracts, responds to a fully justified legislative option, proportionate and in accordance with the principles of equal treatment and proportionality set out in Directive 2014/24/EU, by pursuing a legitimate aim of general interest such as the social and labour integration of people with disabilities. This reservation is based on objective criteria linked to the specific characteristics of social initiative centres, in particular their non-profit motive and the obligation to reinvest the profits in their entirety in the improvement of their activity and competitiveness, which makes it possible to achieve this purpose in a more efficient and beneficial way, without the exclusion of business initiative centres being considered arbitrary or unjustified".

Consequently, the only inclusion of the special employment centres of social initiative in this Source is based on regulatory, functional and analytical criteria, contributing to greater legal certainty and a correct interpretation of the statistical information available.

³ Motivated analysis provided by the Spanish Business Confederation of the Social Economy (CEPES) as the representative institution and spokesperson for the Spanish social economy before the Government of Spain, the Regional Governments and the European Union.