

## EXAMINATION OF THE EXPERIENCE OF WORK INTEGRATION SOCIAL ENTERPRISES IN LATVIA

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### Abstract

In Latvia, the employment of persons with disability is two times lower than the European Union average, which indicates a marked social and income inequality in the country, as well as the dependence of such persons on national and local government support. One of the solutions for increasing the employment of people with disability is social entrepreneurship. In Latvia, 28% of a total of 189 social enterprises are work integration social enterprises, which mostly employ persons with disability. The research aims to examine the experience of work integration social enterprises in Latvia. To achieve the aim, the research performed a case study of three work integration social enterprises. It was found that the main goal of all the enterprises was to integrate people with disability into the labour market through their training and skills development. The main challenges of employing the target group were their insufficient level of education and poor professional skills, as well as the need to adapt the working environment and equipment. Depending on the degree and kind of disability, the workloads for such persons are also adapted. National, local government and other available support instruments for social enterprises are used to expand their operation, the most important of which are the grants administered by the Ministry of Welfare and the finance institution Altum, as well as a tax credit – a lower employer mandatory state social insurance contribution rate if employing people with disability.

**Key words:** work integration social enterprise, social entrepreneurship, social enterprise, persons with disability.

### Introduction

Employment is an important component of an adult's life, which develops skills and competences, provides socialization and incomes, as well as can contribute to the individual's self-confidence. The United Nations Convention states that 'everyone has the right to work, to free choice of employment, to just and favourable conditions of work and to protection against unemployment' (UN Universal Declaration of Human Rights, 1948). However, access to the labour market for people with disability is constrained. In 2020 in Latvia, 26.6% adults with disability were employed (compared with 64.2% persons without disability); moreover, this figure was almost two times lower than the EU average (50.8% in 2017), indicating a marked social and income inequality in the country. In addition, the low employment rate and low incomes contribute to the dependence of individuals on national and municipal support.

An alternative to promoting the employment of persons with disability is a relatively new kind of business – social entrepreneurship – which is governed by the Social Enterprise Law in Latvia. One of the kinds of social enterprises is work integration social enterprises (hereinafter WISE), the main goal of which is the integration of population groups at risk of social exclusion into the labour market, incl. persons with disability. The main focus of such enterprises is placed on the creation of social benefits and employment of target population groups, thereby raising their standard of living rather than making as much profit as possible; therefore, the enterprises more often need additional support to achieve their social goals.

The role of social entrepreneurship has increased in Latvia in recent years, incl. the number of research studies conducted in this field. Researchers analyse the role of current support for social enterprises (Measure 'Support for Social ...', 2021; Licite-Kurbe & Gintere, 2021), the process of becoming a social enterprise (Bale & Auzina, 2020). Research studies on the possibilities of integrating people with disability in specific enterprises have also been conducted (Laizāns *et al.*, 2005). Several research studies on WISEs have been conducted in Europe, incl. Defourny and Nyssens (2008) have analysed WISEs in Europe, while Chief and Giacomini (2009) have focused on theoretical aspects of WISEs. Researches on WISEs have been done in various countries: Ireland (O'Shaughnessy & O'Hara, 2016), Greece (Adam, 2014), Croatia and Slovenia (Majetic *et al.*, 2019), Denmark (Hulgard & Bisballe, 2008) etc. In Latvia, there are few researches on WISEs available (Anca & Sloka, 2020; Casno & Sloka, 2021); however, it is important to examine their role in promoting employment for a specific target group by analysing the complex of their activities. Namely, the experience of and assessments by WISE representatives are important, as they come into contact with the specific target group daily and can better understand the real situation, as well as suggest the necessary kinds of support. As a result, this allows examining and identifying the main employment-related aspects that hinder the integration of people with disability into the labour market, as well as coming up with potential solutions. Therefore, the aim of the research is to examine the experience of WISEs in Latvia. To achieve the aim, the following specific research tasks have been set: 1) to describe

the situation of WISEs in Latvia; 2) to perform a case study of WISEs, describing the motivation of entrepreneurs to create WISEs and identifying challenges for employing people with disability; 3) to examine the economic performance of and support instruments for WISEs.

### Materials and Methods

The research employed the case study method. Yin points out that the case study method is employed if the research relates to the desire to understand the phenomenon in depth. The application of this method enables the researcher to maintain holistic and real-life characteristics (Yin, 2013). To examine the experience of WISEs in Latvia, it is necessary to explore an enterprise from different perspectives, in depth and inseparably from the environment in which they operate; therefore, the case study method was applied in the present research. It allows to obtain more information on the experience of WISEs in employing people with disability – the challenges, the motivation of social entrepreneurs to start this kind of enterprise, as well as the current and necessary kinds of support.

Any case study consists of 5 research stages. At the first stage, the aim was identified – to examine the experience of WISEs in employing people with disability. The following research questions were set: 1) Why entrepreneurs establish WISEs; 2) What are the specifics and challenges of employing persons with disability; 3) What are the support mechanisms available and necessary to promote the employment of persons with disability. At the second stage, a semi-structured interview protocol was developed based on the questions raised by the research. The selection of cases was based on the following criteria: 1) a WISE, which is registered in the Register of Social Enterprises; 2) the enterprise is active; 3) one of the target groups employed by the enterprise is persons with disability; 4) the enterprise employs persons with various kinds of disability and/or the owner of the enterprise is a person with disability. The selection was based on information available in the Register of Social Enterprises provided and maintained by the Ministry of Welfare. Given the limited number of WISEs, the experience of three WISEs was analysed by the research. At the third stage, interviews were conducted with WISE owners. Before the interviews, secondary data were collected – information on the performance of the enterprises available in the register and provided by the Lursoft company (annual reports). At the fourth stage, the information was systematized, analysed and the performance was compared. At the last stage of the case study, conclusions were drawn about WISEs in Latvia.

The present research also analysed papers from international journals on social entrepreneurship,

data on social enterprises collected by the Ministry of Welfare, as well as the legal framework of the Republic of Latvia governing the field of social entrepreneurship in Latvia.

### Results and Discussion

*Characteristics of WISEs in Latvia.* The target group of WISEs is most often people with disability, while other groups at risk of social exclusion are also integrated into the WISEs, e.g. persons before retirement age, persons after imprisonment etc. In Latvia, in accordance with Cabinet Regulation No. 173 (effective from 27 March 2018), 13 groups exposed to the risk of social exclusion have been defined, considering the socio-economic situation of the country and its impact on certain groups in society. In 2021, 189 social enterprises operated in Latvia; of the total, 28% were WISEs.

Although social enterprises become popular and visible, their goals are different from those of traditional companies, and they are more likely to need support to ensure their viability. To promote the expansion of social entrepreneurship in Latvia, the Social Enterprise Law prescribes various support mechanisms available to all social enterprises, incl. WISEs (Section 8). The most important kind of support for social enterprises is the grants administered by Altum and the Ministry of Welfare (hereinafter Altum grants); however, it should be mentioned that this kind of support has ended in the second half of 2021, and the financial resources allocated have been used up.

In Latvia, few specific support mechanisms or tax relief for WISEs are available. From 1 January 2021, social enterprises have an opportunity to apply for a tax credit – the social enterprises that employ disabled or mentally handicapped persons (hereinafter MHP) are entitled to a lower employer mandatory state social insurance contribution (MSSIC) rate (21.94%). In addition, a one-time salary to be paid by the government has also been introduced – if a person with disability or an MHP has been unemployed, the enterprise is entitled to apply for the one-time salary for the first month of the employment. Overall, the national government works on promoting the integration of people with disability into the labour market by applying support mechanisms to social enterprises, including WISEs, yet actually there are few specific support mechanisms for WISEs available; therefore, the WISEs seek other kinds of support – they participate in the programmes administered by the State Employment Agency (SEA) etc.

*Characteristics of the enterprises selected for the case study.* The main goal of all the WISEs selected relates to the integration of persons with disability and other target groups into the labour market. The other social goals also involve training and developing

skills, breaking stereotypes in society, raising the quality of life of the target groups, etc.

4 vēji Ltd was registered as a WISE on 29 April 2021. It is a manufacturing enterprise engaged in the production of corrugated paper and board as well as paper and cardboard packaging. The enterprise is located in the village of Kalnciems, Jelgava municipality. It employs MHPs and closely cooperates with the multifunctional social services centre Laipa where the MHPs live and which is located in the same village. The enterprise began hiring MHPs at the suggestion of the municipality and the multifunctional centre to involve MHPs in the enterprise.

Sonido Ltd has been operating as a WISE since 1 February 2019. The enterprise is located in Riga and operates as a call centre. It has two departments – one is responsible for outsourcing calls or telemarketing activities to other companies, and the other is a helpline for people who need support or just want to talk. Both departments employ people with disability (mostly people with functional disorders). Before becoming a social enterprise, the enterprise already provided outsourcing and telemarketing services, and it gradually evolved into a WISE.

OWA Ltd was registered as a social enterprise on 28 September 2018. The enterprise was established for a specific purpose – the owner, who was himself a person with disability, wanted to show other people with disability, as well as the public, that disability was not a barrier to enter the labour market. The enterprise is engaged in the production of knitted products as well as their sale in a shop (in Riga) and via an online shop. All the persons with and without disability employed by the enterprise have appropriate education, knowledge and skills to perform their responsibilities. It could be concluded that the social enterprises selected operated in different fields of economic activity and employed people with different kinds of disability, thereby giving an insight into the performance of different WISEs. Also, it could be concluded that there were various reasons that contributed to the establishment of the WISEs. It related to the personal factors of entrepreneurs, their entrepreneurial ability, willingness to help, as well as it emerged as cooperation with the municipality.

*Characteristics of and employment challenges for employees.* 4 vēji Ltd employs MHPs. The employees are assigned specific responsibilities, depending on their abilities and skills. Some of the employees are employed in low-skilled jobs – cleaning of premises, arrangement of materials, etc. The most capable employees are involved in the direct production process, where they are partially supervised as well. The employees' knowledge and skills are constrained, and there are disability-related restrictions that require more resources to enable an employee to perform

the responsibilities. An important factor is the job trainer (the person assigned to the employee), as it is necessary to provide support when the employee starts the responsibilities, as well as it is necessary to remind and repeat the already built-up knowledge. Since this is the first work experience for many, they are not used to the workload. Individuals have poor reading and writing skills that constrain their performance of certain responsibilities. Given this fact, the enterprise management encourages their employees to learn. The employee turnover is low, yet some employees have repeatedly terminated and resumed their employment because of some kind of indecision. Currently, the number of employees in the enterprise is sufficient, the enterprise is known in the surrounding area, and the number of people who want to be employed by the enterprise is larger than it needs. Most employees appreciate the opportunity to work and be paid for their work.

Sonido Ltd employs mostly persons with functional disorders. Depending on the department in which the person works, there are certain criteria to be met to assure the quality of the work. To start an employment relationship, individuals need to be able to speak, as well as perceive and process information quickly. The significance of soft skills become more important (Zvirbule, Dobele, & Grinberga-Zalite, 2019). A certain constraint in the performance of work responsibilities is the low computer skills of employees, which hinders both the training process and the ability to perform work responsibilities at high quality. The employee turnover varies by department. The work in the call centre is more intensive, and the employee turnover is higher. Working as an operator on the helpline is less stressful, customers often call to talk about everyday situations, employee stress levels are lower, and the employee turnover is lower. For the most part, the employees perceive their work as an important part of their daily lives, as well as appreciate the opportunity to be employed and earn extra incomes. In some cases, it has been observed that the employee's willingness to work is greater than the ability to do so, i.e. the employee is not always critical enough to be able to invest the extra energy to do the job properly. To promote a professional attitude towards work, the management regularly carries out various activities, in which both the enterprise's values are emphasised and employee recommendations on various enterprise-related processes are considered. The management is open to building up their employees' knowledge and encourages them to apply for various continuing education courses or seminars.

OWA Ltd employs people with various kinds of disability (mostly with functional disorders). All the persons employed by the enterprise have appropriate education, skills or previous experience

in the specified job position. Persons with disability are engaged in the production process, the shop and marketing activities. No special training is provided for those engaged in the production process. The employee turnover is moderately low, with a low turnover among those engaged in the production process, yet a higher turnover is among salespeople due to their job responsibilities, personal factors and the COVID-19 situation as well as job insecurity. The persons employed by the enterprise are both those who have found this job themselves and those who are involved through the SEA programme. The employees have different attitudes towards their work, they do their jobs at different speeds and quality; some accept their work as part of everyday life, others view it as an opportunity, while for some it is a short-term activity. The employment challenges for the WISE target group included in the case study are summarized in Figure 1.

Overall, it could be concluded that each enterprise has individual circumstances, and each employee has specific needs. It is most often observed that the qualification of employees is the factor that causes the largest challenges. Attitudes towards work are not directly associated with the consequences of disability, but with personal aspects. MHPs are more likely to need additional support to perform their responsibilities, while employees with functional disorders are more likely to have a higher turnover rate and need an adapted working environment and adapted equipment.

*Workloads and the working environment.* Sonido Ltd employees are given an opportunity to set their own work schedule and the number of working hours adapted to their abilities. Most employees in the helpline department work an average of 4 hours a day, while in the call department – 4 hours or more. The employees also have an opportunity to work from home, which

can make their daily lives easier, for example, there is no need to get to the workplace. As regards the working environment, the enterprise rents premises in a building that was initially accessible to people with reduced mobility. In relation to the performance of direct work responsibilities, the enterprise has invested its resources in providing employees with appropriate office equipment: height-adjustable desks, appropriate ergonomic computer chairs, mouse pads etc.; there are adapted hygiene rooms, as well as a partially adapted resting room. The working environment, its accessibility and flexible working conditions are good motivators for doing the job.

At OWA Ltd, mostly all its employees work full-time, except for a part-time marketer due to a lack of resources. The working hours are set and include rest breaks. The employees engaged in the production process and in the shop perform their responsibilities at their workplaces, while the marketing specialist works both on site and from home. In the course of time, the enterprise has purchased height-adjustable tables for both the employees involved in the production process and in the shop. Special ergonomic chairs have also been purchased, as well as a sofa on which the employee must periodically lie down due to the constraints caused by the disability. The resting room and hygiene rooms are also adapted and accessible to all the personnel. The shop personnel use the adapted hygiene rooms available in the supermarket.

At 4 vēji Ltd, the employees work certain numbers of hours, which depend on their responsibilities and abilities. The working time is individually set for each employee, varying from 2 to 4 days/week to 4 to 6 hours/day. Low-skilled employees work fewer days and hours, while those engaged in the production process work longer hours and more often. Besides, if an employee proves that s/he is able to learn and acquire new skills, the job responsibilities could



Figure 1. Mind map of employment challenges for the WISE target group included in the case study.  
Source: authors' own compilation.

Table 1

**Economic performances of OWA Ltd and Sonido Ltd**

Indicator	OWA Ltd			Sonido Ltd	
	2018	2019	2020	2019	2020
Net turnover, EUR	12 539	39 922	66 345	203 092	184 262
Total cost, EUR	29 629	31 224	61 867	231 152	254 160
Revenue from other main economic activities, EUR	1 000	-	-	51 577	70 388
Net profit or loss, EUR	-17 971	8 695	4 478	23 402	355
Gross profit margin, %	0.17	0.64	0.61	1	1
Net profit margin, %	-	21.78	6.75	11.52	0.19

Source: authors' calculations based on enterprise annual reports.

change or the workload could increase, and the employee's income changes accordingly.

It could be concluded that the workloads in each enterprise are different, which is due to both the specifics of work and the availability of work and resources.

*Characteristics of the financial situation.* 4 vēji Ltd began its operation as a WISE in 2021; therefore, no annual report on its performance is available. For this reason, the financial performances of OWA Ltd and Sonido Ltd (Table 1) were compared for the period the enterprises operated as WISEs.

An analysis of the annual reports of OWA Ltd reveals that in 2018 it suffered a loss; however, the enterprise has been able to make a profit in 2019 and 2020. An analysis of operational efficiency reveals a similar trend, as the gross profit margin was 0.17% in 2018 and increased considerably in the coming years, reaching 0.64% and 0.61%. The situation is similar regarding net profits. The low efficiency and profit of the enterprise in 2018 related to the purchase of premises for the shop, which required additional financial resources. This also partly explains the considerable increase in the performance indicators in 2019. In 2020, the indicators were impacted by the COVID-19 pandemic.

Sonido Ltd began its operation on the basis of an existing Ltd, which is also evidenced by the fact that it has finished the first year of operation (2018) with a profit. The overall operating efficiency of the enterprise in 2019 reached 11.52% a year, yet it declined considerably in 2020. The enterprise's representative explains this by the impact of the pandemic, as the demand for the service decreased considerably; the companies with which they had previously cooperated did not need the service for some time.

It could be concluded that the financial situations of the enterprises compared were quite different; however, the enterprises were able to operate with a profit, indicating a self-sufficient situation in the enterprises. Although the restrictions caused by the pandemic affected the enterprises, they have been able to continue operating.

*Support instruments.* All the enterprises interviewed have used or use some of the available national or other kinds of support for social enterprises.

OWA Ltd was established using the owner's own financial resources. The enterprise has also received funding from NewDoor, which is an international social innovation platform and a direct support mechanism for social entrepreneurs aimed at developing sustainable social enterprises through providing knowledge, support and opportunities for cooperation with local and foreign mentors and other specialists. To begin operating, the enterprise received financial support from the local government of Riga city by participating in public procurement, which was significant support at the initial stage of entrepreneurship for the purchase of equipment, premises and other needs. During its operation, the enterprise has received an Altum grant, which was used for long-term investments, the expansion of the enterprise, as well as the purchase of premises for the shop. The enterprise also tries to establish cooperation with various national institutions, for example, by participating in the SEA programme and providing a subsidized job. The high bureaucratic burden was referred to as a negative aspect of cooperation with the SEA, as it was necessary to fill in a large number of various documents related to the involvement in the project, personal employment characteristics and other criteria. Efforts have also been made to cooperate with the Social Integration State Agency, which provides vocational training for people with disability, yet the skills and knowledge acquired have not met the needs of the enterprise. This indicates a certain problem – the enterprise wants to employ qualified employees, yet the knowledge and skills of the individuals do not meet the needs of the labour market. The manager of the enterprise also actively participates in various continuing education activities, providing additional services, e.g. delivering master classes, which are implemented together with the employees, thereby promoting the enterprise and the equipment used in textile processing. In relation to the

tax relief, the enterprise has used the reduced MSSIC rate throughout the period of operation; however, it was noted that the reduction of the rate was insignificant and was not significant relief for the enterprise. The reimbursement of the MSSIC paid by the employer, which was introduced in 2021, was indicated as significant relief for the enterprise. This was particularly important during the COVID-19 pandemic when the shop was closed. The enterprise regularly seeks new ways to attract funding, as well as establish cooperation with various private entrepreneurs and online shopping platforms. For example, in cooperation with Omniva Ltd, customers could receive their shipments free of charge at Omniva parcel terminals for a certain period.

Sonido Ltd has already started its operation as a WISE on the basis of an existing enterprise. The advantage of the enterprise is that it rents premises in a building that is accessible to people with disability, and the enterprise was already partially provided with the necessary equipment for daily operations. The enterprise has received three Altum grants, which were invested in adapting the working environment and providing technical resources to its employees, as well as covering labour costs. The reduced MSSIC rate, which was indicated as minor relief, was also used. The enterprise also benefited from the reimbursement of the MSSIC paid by the employer, which was indicated as quite substantial relief. The company has also involved volunteers during its operation, but this is a rare practice. The enterprise cooperates with the SEA in providing subsidized jobs and receiving the relief specified in the programme; however, this kind of support creates some administrative burden. The management actively participates in the activities held by the Social Entrepreneurship Association of Latvia, thereby trying to improve the social entrepreneurship environment at the national level. In addition, the representatives of the enterprise are also often involved in various educational activities, where they inform the public about social entrepreneurship, as well as participate in discussions and make proposals directly to the representatives of the Ministry of Welfare about WISEs.

4 vēji Ltd has recently begun its operation as a WISE, and the founder of the enterprise owns a manufacturing company and appropriate equipment. To date, the enterprise has benefited from the reimbursement of the MSSIC paid by the employer, which was referred to as an important support mechanism. Besides, the enterprise cooperates with the government of Jelgava municipality, which has granted the enterprise immovable property tax rebates, as well as with the multifunctional centre Laipa whose employees provide advice and support to the enterprise's manager regarding the employment of MHPs. The support given by Jelgava municipality, which provided informative lectures related to the

business environment, was also appreciated. As regards the involvement of volunteers, it was pointed out that this was done rarely, as it takes time for the volunteers to learn their job responsibilities, and there is no guarantee that the quality of the work is adequate if the work is not paid for.

Overall, it could be concluded that the support mechanisms used by the enterprises are important and affect their performance. Each enterprise has an individual need for certain support mechanisms, which depend on various factors. What the enterprises had in common was the use of the reduced MSSIC rate, as well as the reimbursement of the MSSIC paid by the employer. Altum grants represented also important financial support, thereby creating opportunities for development and providing employees with adequate equipment and working conditions. Cooperation with the SEA was also a common practice for the enterprises; however, the number of documents to be filled in represented a hindrance to more cooperation. All the enterprises pointed out that they were members of the Social Entrepreneurship Association of Latvia that provided significant support concerning the latest amendments to the relevant legal framework and advice and support regarding entrepreneurship.

*Necessary support mechanisms/instruments.* All the entrepreneurs involved in the case study indicated that their enterprises were created both to employ people with disability and to be able to operate in the current market by producing goods or services that meet market requirements, while constantly seeking ways to compete in the market rather than waiting for a specific kind of support.

The representative of Sonido Ltd pointed out that, given the current situation in the enterprise, there was no need for additional kinds of support for WISEs. The enterprise was to some extent self-sufficient, able to successfully perform certain functions, as well as generate profits. In view of the above-mentioned problem – poor computer skills – additional measures would be needed to build up personal computer skills. Both the SEA and municipalities periodically organize such courses; however, as observed, the courses do not always reach the groups who would really need this knowledge.

4 vēji Ltd appreciated the amount of support that was already available. An effective kind of additional support, especially if employing MHPs, would be salaries partially subsidised by the national or local governments for a period comparable to the period of support provided in Lithuania. This would facilitate the initial stage of employment, as well as give the employer more motivation to invest resources and acquire a more knowledgeable employee in the long term. Besides, although the representative of the enterprise appreciated the involvement of the local

government and its support to the enterprise, all municipalities would need to provide more support to social enterprises. It would also be important to educate current enterprises, as well as to work together with them to jointly tackle various social problems in the region.

As one of the negative aspects, the representative of OWA Ltd mentioned that although the remuneration was in line with the market situation, the potential employees rejected their job opportunities due to the low remuneration. This is due to the fact that potential employees have long had low incomes and qualified as low-income or needy persons. The Law on Social Services and Social Assistance (2002) stipulates that if a person is a low-income or needy person, the municipality provides income in the amount of the guaranteed minimum income (GMI), which is EUR 109 for the first person in the household and EUR 76 for each additional person in the household, as well as pays a housing allowance. Although the salary paid by the enterprise is higher than the GMI, the person loses social benefits provided by the law and has to cover the expenses him/herself; as a result, the real amount of money is smaller than if the person were not employed. This is consistent with the finding in the literature that individuals have become dependent on benefits (Kitching, 2014). The representative of the enterprise also pointed out that there was some difficulty in finding a qualified workforce, and it should be necessary to align training programmes with the requirements of the labour market. It could finally be concluded that overall the need for support is mainly emphasized with regard to knowledge and skills related to the performance of national and local authorities.

### Conclusions

1. In 2021, 189 social enterprises operated in Latvia, and most of them (28%) were WISEs. The target group of WISEs is most often people with disability, while other groups at risk of social exclusion are also integrated into the social

enterprises (13 groups at risk of social exclusion are defined in Latvia).

2. In Latvia, the Social Enterprise Law provides for various support mechanisms for social enterprises; however, there are few specific support mechanisms for WISEs. From 1 January 2021, social enterprises have an opportunity to apply for a tax credit – the social enterprises that employ disabled or mentally handicapped persons are entitled to a lower MSSIC rate (21.94%), as well as a one-time salary is paid by the government.
3. The case study described three WISEs that operated in different fields of economic activity and employed people with different kinds of disability, thereby giving an insight into the performance of different WISEs. The research concluded that there were various factors that contributed to the emergence of WISEs, e.g. the personal motives of entrepreneurs, as well as it was the result of successful cooperation with the municipality.
4. The largest challenge of employing people with disability is low skills and qualifications of the target group. Mentally handicapped people more often need additional support to perform their job responsibilities, while people with functional disorders need an adapted working environment and adapted equipment. Their workloads are affected by the specifics of the jobs, the kind and degree of disability and the availability of resources.
5. The financial situation of the WISEs examined showed that they were able to operate profitably, yet national and municipal support was important. All the enterprises examined used a tax credit – the reimbursement of the MSSIC paid by the employer. Altum grants were also important financial support, thereby creating opportunities for development and providing employees with adequate equipment and working conditions. Cooperation with the SEA was also a common practice for the enterprises, yet the administrative burden could be a hindering factor.

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