



COURSE DATA

DATA SUBJECT

Code: 42761

Name: Taxation of social economy enterprises

Cycle: Master's Degree

ECTS Credits: 3

Academic year: 2025-26

STUDY (S)

Degree	Center	Acad. year	Period
2204 - Master's Degree in Social Economics (Cooperatives and Non-Profit Organisations)	Facultat d'Economia	1	First quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
2204 - Master's Degree in Social Economics (Cooperatives and Non-Profit Organisations)	Taxation of social economy enterprises	COMPULSORY

COORDINATION

CORRECHER MATO CARLOS JAVIER

SUMMARY

The subject 'Taxation of cooperatives and non-profit entities of the Social Economy' is part of the compulsory subject of Legal, Accounting and Tax Regime of the Social Economy. This subject completes the student's general training, since taxation is a very important element in the management of social economy entities. The objective of the course is to provide a series of basic knowledge, coherently structured in two blocks: study of the taxation of social economy companies, mainly cooperatives and worker-owned companies; and taxation of non-profit entities, such as foundations and associations.

PREVIOUS KNOWLEDGE

RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

There are no specified enrollment restrictions with other subjects of the curriculum.

OTHER REQUIREMENTS

There arent



COMPETENCES / LEARNING OUTCOMES

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Be able to integrate into teams, both as managers or coordinators and for specific and limited functions and in support of the team or of others.

Be able to integrate new technologies in their professional and/or research work.

Conocer las particularidades contables y fiscales de las empresas y entidades de la Economía Social

Critically analyse one's own work and that of colleagues.

Entender el ámbito de actuación de la Economía Social desde sus diferentes puntos de vista y perspectivas: jurídica, social, económica y empresarial, fundamentalmente.

Have a proactive attitude towards possible changes that may occur in their professional and/or investigative work.

Know how to work in multidisciplinary teams reproducing real contexts and contributing and coordinating their own knowledge with that of other branches and participants.

Know how to write and prepare presentations to present and defend them later.

Participate in, lead and coordinate debates and discussions, be able to summarize them and extract the most relevant conclusions accepted by the majority.

Proyectar sobre problemas concretos sus conocimientos y saber resumir y extraer los argumentos y las conclusiones más relevantes para su resolución.

Saber trabajar en equipo con eficacia y eficiencia.

Ser capaces de buscar, ordenar, analizar y sintetizar la información, seleccionando aquella que resulta pertinente para la toma de decisiones.

Ser capaces de tomar decisiones tanto individuales como colectivas en su labor profesional y/o investigadora.

Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.

Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.

Students should communicate conclusions and underlying knowledge clearly and unambiguously to both specialized and non-specialized audiences.

Students should demonstrate self-directed learning skills for continued academic growth.

Students should possess and understand foundational knowledge that enables original thinking and



research in the field.

Use different presentation formats (oral, written, slide presentations, boards, etc.) to communicate knowledge, proposals and positions.

DESCRIPTION OF CONTENTS

1. Introduction to tax treatment of Social Economy undertakings

- 1.1. Introduction to tax levied on legal persons
- 1.2. Taxes and duties for the formal establishment of a company
- 1.3. VAT: general features
- 1.4. The corporation tax: general features and system SME

2. Taxation specialty of cooperatives and companies

- 2.1. The taxation of company
- 2.2. The tax treatment of cooperatives
- 2.3. Tax classification of cooperatives
- 2.4. Adjustment rules and incentives
- 2.5. The tax incentive

3. Corporation tax and cooperatives

- 3.1. Technical standards set
- 3.2. The dual tax rate
- 3.3. Tax credit, deductions for double taxation
- 3.4. Cooperative tax return

4. Conceptual framework nonprofits from tax optics

- 4.1. Nonprofit entities: conceptualization and typology
- 4.2. The partial exemption regime in the corporate tax
- 4.3. Admission requirements to the status of non-profit entities



4.4. VAT and Non-Profit Entities

5. Tax treatment of non-profit organizations

- 5.1. Introduction and objectives
- 5.2. Tax benefits in income tax
- 5.3. Treatment an local taxes in the ITPAJD
- 5.4. Loss of tax benefits

6. Tax benefits to sponsoring

- 6.1. Introduction
- 6.2. Entities benefiting from the patronage
- 6.3. Income tax treatment
- 6.4. Corporate tax treatment

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theoretical and practical classes	30,00
Total hours	30,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	8,00
Independent study and work	8,00
Preparation of lessons	9,00
Preparation for assessment activities	10,00
Resolution of case studies	10,00
Total hours	45,00

TEACHING METHODOLOGY

The teaching methodology of the course includes: 1. Theory and Practice 2. Tutorials 3. Proof: From self-assessment and examinations



The theory of the different didactic units will be schematically presented by means of slides, since it is sufficiently developed in the materials of the recommended basic bibliography.

The material is specifically designed by the teachers, and includes the theoretical explanation of the topic, examples, tables, etc.. There will be practical activities in some of the subjects of the program. In the tutorials, the coordinator of the course will address all those doubts about the general subject students may have and also establish the general guidelines of the subject. The specific questions contained in each of the teaching units may be served through the electronic tutorials.

EVALUATION

The evaluation system will consist of a continuous evaluation and a final exam.

- The continuous evaluation will represent 40% of the final grade and will be based on the following aspects:
 - Attendance to the theoretical and practical classes of the module.
 - Elaboration and delivery of individual reports corresponding to the practical cases.
 - Completion of questionnaires on the subject.
 - Active participation, interest in the module, attitude towards the subject and, where appropriate, attendance at seminars related to the contents of the module.

The preparation of the reports must follow the criteria and guidelines established by the faculty of the module.

The final exam will represent 60% of the final grade and will consist of a global test of theoretical-practical knowledge (multiple-choice, case study or theoretical-practical questions).

In order to pass the course, the student must obtain at least 25% of the maximum grade in each of the parts of the evaluation (continuous evaluation and final test). However, this requirement alone is not sufficient: in order to pass the course, the final weighted grade must be equal to or higher than 5 points out of 10.

Policy for the use of Artificial Intelligence (AI). A paragraph should be included at the end of any task that uses Artificial Intelligence, explaining what it has been used for and what instructions have been applied to obtain the results. Failure to do so will violate the academic honesty policy and will be considered plagiarism. In fact, according to article 11.g of Law 3/2022, of February 24th, on university coexistence, regarding ChatGPT, it shall be considered a very serious offense to fully or partially plagiarize a work, or engage in academic fraud in the preparation of any assignment or activity requested of the students. Academic fraud shall be understood as any deliberate behavior aimed at falsifying the results of an exam or assignment, whether it is one's own or someone else's (including the improper use of artificial intelligence such as ChatGPT), carried out as a requirement to pass a subject or demonstrate academic performance.

REFERENCES

- Calvo Ortega, R. (2005): *Fiscalidad de las entidades de Economía Social*. Thomson-Civitas,



Madrid.

- López Díaz, A. (2001): Régimen fiscal de las fundaciones. Fundaciones y mecenazgo. Editorial Comares, Madrid.
- Fajardo García, G. I. (2011): Cooperativas: régimen jurídico y fiscal. Tirant Lo Blanch, Valencia.
- Biblioteca de ciencias sociales de la UV "Guía de recursos bibliográficos sobre economía social"
<https://cibisoc.blogs.uv.es/recursos-tematicos/economia-social/>
- VVAA (dirs. Chaves Ávila, R.; Fajardo García, I.G.; Monzón Campos, J.I., secr. Tec. Savall Morera, T.): Manual de economía social, Tirant lo Blanch, Valencia, 2020