

Bridging State and Market: How the Third Sector Is Reshaping Campania's Social Fabric

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Abstract: This paper analyzes the extraordinary development of Italy's Third Sector, with a focus on the territorial and social dynamics of the non-profit sector in Southern Italy and the Campania region. It examines a true *tertium genus* existing between the State and the market, which is oriented toward non-profit and socially useful purposes. The 2017 reform, with the introduction of the Third Sector Code, marked a turning point, strengthening the sector through new regulations and financial instruments. Although a North-South divide persists, data reveal strong growth in the South, especially for social cooperatives and voluntary activities. The Constitutional Court's ruling no. 72/2022 strengthened the sector's constitutional rootedness and role in the *welfare society*. Volunteering, further enhanced by the reform, is the backbone of the non-profit sector in Campania, with a decisive role in civil participation. Thus, the Third Sector is affirmed as a crucial lever for socioeconomic evolution, contributing to social cohesion and to Campania's transition towards a more inclusive "social citizenship".

Key words: third sector, non-profit organizations, social enterprises, Italy, Campania, welfare society, legislative reform

JEL codes: L31, R58, H75, P52, Z13

1. An Introduction to the Third Sector: Framework and Socio-Economic Relevance

A substantial number of Third Sector entities have recently registered with the new Single National Registry, which according to June 2025 surveys has reached over 136,000 units, with projections of approximately 150,000 registrations. This demonstrates the widespread and prompt response seen across Italy since the Third Sector reform took effect. Beyond the transfer of organizations previously enrolled in regional registers, numerous new registrations resulting from this reform have expanded the landscape of actors comprising Italy's Third Sector. As of 5 June 2025, the entities registered in the Single National Register of the Third Sector (RUNTS) — "the Telematic Register set up at the Ministry of Labor and Social Policies in implementation of Articles 45 et seq. of the Code of the Third Sector (Legislative Decree No. 117 of 3 July 2017), to ensure the full transparency of Third Sector entities (ETS) through the publicity of the information elements that are registered therein" — numbered 136,435.

It bears noting that the term "Third Sector" generally refers to a distinct category within the socio-economic

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system that differs from both the State (the “first sector”) and the market (the “second sector”). It represents a set of activities that, while undoubtedly belonging to the private sphere, differ not only from public administration but also from profit-oriented enterprises, in that they do not pursue profit-making purposes in the traditional economic-financial sense (Cattaneo, 2001; Cerulli, 2007; Loffredo, 2018).

Entities in this category, characterized by their position between state and market, have proliferated over time and continue to grow today due to increasing expectations that contemporary society places on the sector to provide concrete responses in terms of active citizenship, addressing societal needs, democratizing processes, and fostering social cohesion (Rossi, Arcuri, 2023). Several conditions incentivize Third Sector development, which can be effectively summarized through influential theories formulated in the late 1990s by Lester Salamon and Helmut Anheier. These two scholars, among the world's foremost pioneers in non-profit research, based their analysis on empirical data collected from eight culturally, religiously, socially, and economically diverse countries in terms of public spending on social assistance (Sweden, Hungary, Germany, the United States, Italy, Japan, the United Kingdom and France).

Based on these comparative analyses, Salamon and Anheier developed six fundamental theories (Salamon, Anheier, 1998) to explain the origins, diffusion, composition, size, and social and economic appeal of non-profit organizations. These theories include: the theory of government and market failure, which posits that heterogeneous demand for public or quasi-public goods that cannot be satisfied by public authorities and/or the market drives the creation of non-profit organizations; the supply theory, closely linked to the previous theory and likely constituting its completion, which maintains that beyond unsatisfied demand, the presence of social entrepreneurs with incentives to create non-profit organizations is necessary for Third Sector development; the trust theory, according to which market failure — specifically contractual failure resulting from consumers' lack of information when evaluating goods or services — constitutes an original element of the non-profit sector; the welfare state theory, which suggests that restricted supply of social welfare services, often but not always linked to a country's low level of economic development, creates greater incentives to expand the non-profit sector; the interdependence theory, according to which operational synergy with public administrations in achieving certain social policy objectives favors the emergence of non-profit entities; and the social origins theory, which links the spread of non-profit organizations to a country or territory's social nature, particularly the network of political, economic and social relations that characterize it (Salamon, Anheier, 1998).

In light of these and other theories (Defourny, 2008; Borzaga 2006; Kingdom 2003) relating to Third Sector genesis, there has clearly been a frequently confusing overlap with the non-profit sector from its origins. However, particularly recently, various conceptual evolutions have broadened the sector's definition and scope. In particular, there has been widespread recognition of the need to include in the Third Sector — also identifiable in broader terms as the social economy sector — not only entities legally prohibited from distributing profits (i.e., non-profit organizations), but also those entities that, while maintaining a business structure, are oriented toward pursuing public social and, to some extent, solidarity-based purposes devoted to serving the public good. From this perspective, social enterprises, cooperatives and mutual societies have been progressively included in the Third Sector. However, according to authoritative studies by Sokolowski and Salamon, these entities must meet certain specific conditions to be fully included in the Third Sector: the economic surplus generated must not be distributed in proportion to capital invested and in any case not exceed 50 percent of that generated by the activity; there must be restricted assets such that the entity, even if it dissolves or converts to profit-making activity, cannot distribute any reserves that may have accumulated for explicit social purposes (Salamon, Sokolowski, 2018).

The boundary between non-profit and Third Sector organizations appears blurred and not always easy to decipher, partly due to the absence of precise category and purpose identification, particularly at the European level rather than national levels. Even from a purely legislative perspective, the Third Sector presents distinctive features compared to the more generic non-profit sector (Borzaga, 2020). Third Sector organizations are regulated by national legislators to efficiently promote activities and/or purposes of common and general interest that are specifically identified by law. It is precisely in legislation that a purpose-oriented approach is favored, which characterizes Third Sector regulation in Italy (Pacifico, 2022) and Europe as a whole, as opposed to elsewhere (Fici, 2024). The regulatory framework systematized in Italy by the so-called Third Sector Code definitively constitutes an innovative and effective way of valorizing this sector, which is destined to play an increasingly decisive role in the socio-economic fabric and welfare systems of Italy and many other European countries.

Regarding welfare, national data on Third Sector organizations reveal the equal presence of two specific types: associations for social promotion (APS), which carry out activities of general interest for their members, and volunteer organizations (ODV), whose activities primarily serve third parties. This clearly demonstrates that volunteering (Valastro, 2012) in Italy constitutes a structural phenomenon for a large number of solidarity organizations. This represents only a portion of an even larger phenomenon that, in Italy, involves approximately 9% of the population (almost 7 million Italians) engaged in organized and/or individual formations — a number that is surprisingly growing in the Third Sector, benefiting an economic model increasingly oriented toward socially relevant purposes despite contractions being recorded in industry and the public sector (primary and secondary sectors).

The proliferation of these entities, which carry out activities in the general interest on a non-profit basis, helps contain public expenditure by compensating for the allocation of additional “financial and non-financial” resources by public bodies. Beyond generating economic savings, it reveals productive implications. ETSSs also include entities such as social enterprises, which, in the organized entrepreneurial form referred to in Art. 2081 of the Civil Code, carry out economic activities to produce or exchange goods or services (such enterprises can be established by private entities such as foundations and associations, but also by partnerships or corporations). Social cooperatives also belong to this category and, although they represent just over 4% of ETSSs, employ over 50% of all Third Sector employees. At the European level as well, according to studies conducted by CIRIEC (International Centre of Research and Information on the Public, Social and Cooperative Economy, available at: <https://www.ciriec.uliege.be/en/>), the impact of these organizations is considerable: almost 3 million organizations employ 13.6 million people, representing 6.3% of the EU's working-age population.

The pandemic was a traumatic watershed in the history of Europe between an earlier phase marked by austerity and a later, contemporary one marked by the need for cooperation between the European Union and Member States. The “Action Plan for the European Pillar of Social Rights” of 4 March 2021 and the “Action Plan for the Social Economy” of 9 December 2021, together with the Next Generation EU, are the instruments through which the European Commission intended to reform, in the aftermath of the health crisis, European citizenship and the European economic paradigms, reinforcing social and cohesion policies, as well as the relations between citizens and European institutions in a transition from “market citizenship” to “social citizenship” and in a renewal of the social economy system. Thus, in outlining a more humane and sustainable economy and defining an appropriate governance, non-profit organizations and those activities interested in responding to social needs in a perspective of reciprocity and solidarity are becoming increasingly important from the EU perspective. Consequently, the relaunch of the full implementation of Article 3 of the Lisbon Treaty, which has always sought

to reconcile the need for a competitive and competitive approach with a welfare and solidarity-based one, which has become unavoidable in the face of the increasing demands for support to the various social frailties, is contemplated. This 'European preference towards the building of a more human and supportive society definitely finds a channel of concretization in the Third Sector organizations in our country, which have always constituted "a response of absolute importance for social rights" (Lanotte, 2024).

It should not be overlooked that in Italy, a turning point in Third Sector framing was marked by Constitutional Court ruling no. 72 of 23 February 2022, formulated so precisely as to serve as a reference point for determinations in the European scenario (Pestoff V., 2012), particularly given the diverse nature of entities within this sector (Young, 2016). The case on which the Constitutional Court ruled addressed the declaration of groundlessness regarding a constitutional legitimacy question raised by the Council of State concerning Article 76 of Legislative Decree no. 117/2017. The issue involved the constitutionality of reserving subsidies for purchasing motor vehicles, ambulances, and health and functional activity instruments exclusively to voluntary organizations, while excluding other Third Sector entities that perform similar general interest activities.

According to the Court, 'there is a definite dividing line within the albeit unitary category of ETS: it is true that those that choose to carry out economic activities — accepting the related constraints, the first of which is the renunciation of profit maximization — can be considered operators of a "qualified market", that of the welfare society, as distinct from that which instead responds to the purpose of profit. However, it is still the case that these entities have the possibility of receiving consideration for the service rendered and thus, even in this way, of procuring the resources, to which the censured provision refers, necessary for the purchase of vehicles and goods instrumental to supporting general interest activities. A possibility which, on the other hand, is precluded, as we have seen, to the ODV.' The Court, moreover, recognizing the ordering and unifying function that Third Sector entity regulation has activated "overcoming the previous fragmentation and overlapping", reiterated that "it has not resulted in an indistinct homologation of all ETS. Within the legal perimeter of this definition, in fact, specific and different characterizations of organizational models have remained in place, to the point that it is the entities in their autonomy that identify, varying it if necessary, the one that best enables, according to the history and identity of each, the achievement of their institutional purposes. Moreover, there are also differentiations in the public support schemes that are justified by various factors, including that of the specific dimension that the contribution of the voluntary component assumes, structurally, within the aforementioned bodies" (Meoli, 2022).

This case represented, as highlighted in the introduction, an opportunity for the Court to reiterate and introduce essential concepts for ETSSs, beginning with their grounding "in a dimension that aligns with the fundamental principles of the Constitution, as an expression of social pluralism aimed at pursuing solidarity — placed by Art. 2 Const. among the founding values of the legal system — and contributing to the substantial equality that enables personality development, to which the second paragraph of art. 3 Const. refers", as well as in a projection of horizontal subsidiarity referred to in art. 118, fourth paragraph, Const., which would give rise to a co-governance model between public administrations and ETSSs themselves (Boccacin, 2007). Undoubtedly, registration in the single national register of the Third Sector — the Court reiterates — constitutes validation for individual organizations regarding pursuit of the common good, conducting general interest activities without subjective profit motive, and submission to rigorous monitoring and registration systems. In particular, the contribution in indirect form to public expenditure, through containing costs or reinvesting profits in projects oriented toward social functions, guarantees ETSSs, alongside various burdens, certain concessions, not least of a fiscal nature.

The Constitutional Judge, faced with subjects renouncing profit maximization, recognizes the centrality in constructing a new economic-social paradigm of a “qualified market” — that of the welfare society — fully aligned with current EU orientation and quite distinct from the economic model marked almost exclusively by profit pursuit (Cort. Const. no. 72/2022).

The Court, with this landmark ruling for the Third Sector, also invites reflection on overcoming formalistic approaches to the ETS category, particularly where volunteer activity is involved. Therefore, beyond formal classification as voluntary organizations or associations for social promotion, the invitation addresses the need to substantially consider the choices made, case by case, by specific Third Sector entities, beyond legal provisions and in consideration of conditions objectively existing within each reality.

Judgment 72 of 2022 has therefore been addressed, in the scope of this contribution, prior to regulatory analysis, since, like other rulings, it can be considered an instrument of effective dialogue, limited to the Third Sector subject, with the legislature so that it may provide increasingly constructive and timely input to implement regulations that respond to the complexity and diversity needs presented by this type of entity (Vivoli, 2023). Compared to the silence of some pronouncements, the Court intended to stimulate the diligence of national legislators who, it is worth reiterating, have already constituted and may continue to constitute extraordinary pioneers regarding the functional disciplinary framework of Third Sector entities and non-profit organizations overall.

2. The Benefits for ETSs With the Advent of the 2017 Reform

To understand how the Third Sector is reaching considerable and previously unexpected levels of diffusion not only nationally but also regionally — particularly in Southern Italy and Campania — one cannot overlook the impact of the reform implemented several years ago through Legislative Decree No. 117 of 3 July 2017, which has undoubtedly revolutionized the organization and functioning of Third Sector entities.

The innovative introduction of a comprehensive “Third Sector Code” that combines legal prescriptions of different natures (civil, fiscal, public) (Dabormida, 2017) has provided a major advantage: it has established fundamental principles that associations, social cooperatives, and foundations must follow to obtain adequate recognition and support. This resumed a path of regulatory attention to the sector that had been interrupted in the 1990s, when a system of controls on organizational activities began to take hold, alongside a favorable approach through incentive provision (primarily fiscal), by establishing accounting and budget systems, requiring subjective member qualifications, imposing internal democratic structures, or applying adequate representativeness criteria to justify contribution grants (Rigano, 1994).

Innovation, proper resource management, mutuality, voluntary service, transparency, solidarity, civic purpose, and civil society inclusion have been the inspirational features of this epochal step to reform a segment destined to increasingly expand its national and local influence in the space between public authorities and the market.

It should be noted that these changes, according to the 2016 mandate, were also supposed to involve modernizing the first book of the Civil Code, which, however, has remained largely unimplemented, favoring instead a focus entirely centered on the Third Sector Code and the possibility that entities it includes, like companies and subjects of the Civil Code (of which they constitute a subset), may enjoy legal personality recognition (Gorgoni, 2018). The new Code's discipline, which addresses not only certain ETS categories but provides general provisions, has assumed undeniable centrality due to its ability to cover concrete cases. However,

the new Third Sector regulations do not include entities for which Third Sector entity status is strictly excluded or which cannot or do not wish to assume it.

The reform's crucial elements have established themselves, through skillful balancing between the living law of first book civil code entities and the sector's numerous provisions, on robust action to enhance entity transparency, graduate controls according to entity size, encourage active member participation, raise professional requirements for social office holders (e.g., directors), and tighten responsibility controls (Fusaro, 2022).

The foundation for comprehensive Third Sector reform appears to rest on the initial definition that the Code provides in Articles 4 and 5 of a "Third Sector entity" through specific criteria: the entity's private nature; performance of general interest activities; non-profit civic-solidarity and socially beneficial purposes; and voluntary provision or free offering of money, services, or goods, or mutual aid, or production and/or exchange of services or goods. Social enterprises represent an exception within ETSs, as previously mentioned (Fiorentini, 2013; Pagamici, 2017), being permitted limited profit distribution — profits that cannot benefit any individuals involved in the entity's operations but may be allocated to promote other activities related to the primary general interest activities.

The Code has not neglected Third Sector entity organization, generally allowing private autonomy to choose between association and foundation structures, with exceptions for voluntary organizations that must adopt association forms (even unrecognized) and social promotion associations. Other philanthropic entities may take the form of recognized associations or foundations. The Code has intervened in these organizational models to better protect the general interests pursued by ETSs, implementing mandatory rules (some borrowed from limited liability and joint-stock company regulations) that go beyond Civil Code requirements, intending to constrain private autonomy within defined parameters. Regarding legal transparency, the introduction of the single national Third Sector register (Propersi, Rossi, 2022), established and managed by the Ministry of Labor through regional offices, has proven decisive. This register has constitutive importance for entities, as Third Sector rules apply only after registration in RUNTS; however, ETSs are not exempt from additional registration in the Legal Entities Register. Within the Third Sector, only social enterprises must register in the Companies Register rather than necessarily in the Single Register, though a specific section exists for social enterprises.

A comprehensive system for supporting, controlling, and supervising the Third Sector has been established, with the Ministry of Labor and Social Policies at its apex. ETS support is primarily provided by: the National Third Sector Council, a public body chaired by the Labor Minister, whose members include Third Sector representatives with advisory functions on sector regulations, organizational social budgets, and financial resource utilization; CSVs (Volunteer Service Centers), recognized private law associations with service functions for ETSs and strong territorial presence; the National Control Body, a private foundation that directs and controls CSVs and appoints governing body members while exercising oversight; and the Steering Committee, established by Prime Ministerial decree in agreement with the Labor Minister, responsible for coordinating government policies and promotional actions in the Third Sector field across relevant Ministries (Costi, 2018).

These innovative interventions introduced through Third Sector reform — from fundamental shifts in volunteering perspectives to increased transparency and accountability, reorganization of Third Sector entities, and new control and supervision systems — have clearly created favorable conditions for establishing new ETSs and developing existing ones.

The beneficial provisions for social enterprises cannot be overlooked (Campbell, 2014), as the reform addressed gaps and critical issues in previous legislation. The Third Sector Code established that social enterprise

is a “qualification” available to all private entities regardless of legal incorporation form, offering advantages such as expanded activity ranges, limited profit distribution possibilities, tax breaks and investor relief, while simultaneously imposing new requirements and obligations plus stricter internal and external controls — conditions that must be met to maintain “social enterprise” status.

Regarding social enterprise activities, the reform introduced production of goods and services in new areas including social housing, fair trade, microcredit, social agriculture, and employment services for disadvantaged worker integration. The most significant innovation in social enterprise regulation concerns profit and operating surplus allocation for statutory activities or asset increases. Contribution remuneration is also permitted, though with limits and in non-speculative forms, to stimulate risk capital raising. Every social enterprise constituted as a company may allocate part of profits (maximum 50%) to increase share capital without charge or distribute dividends to shareholders according to predetermined methods and limits. Social enterprises may also approve free disbursements promoting socially beneficial projects for other Third Sector entities that are not partners, associates, founders, or subsidiaries. Additionally, the reform introduced significant support measures for social enterprise sector promotion and development, including tax exemption for profits or operating surpluses that increase social enterprises’ indivisible reserves under tax suspension and are actually allocated to statutory activity performance or asset increases (Giustolisi, 2018). Tax incentives promote capital investments in social enterprises, alongside considerable obligations: maintaining ordinary accounts, preparing and publishing annual financial statements, publicizing social impact reports online, and appointing auditors. The new legislation also benefits stakeholders (Fici, 2022) through increased involvement levels and requirements, particularly for large social enterprises, to appoint at least one administrative and supervisory body member from workers and/or users.

Another significant Third Sector innovation is the introduction of social lending and solidarity bonds as innovative ETS financing instruments (Quattrocchi, 2018). Solidarity bonds are bonds or debt securities with minimum 36-month duration, or certificates of deposit with minimum 12-month duration, that credit institutions may issue to raise funds with legislatively mandated obligations to finance Third Sector organization activities. These securities operate under a facilitated regime with no bank commissions, where only interest income from ETS loans constitutes remuneration. Solidarity bond subscription provides the same tax regime as government bonds for interest and capital gains (facilitated 12.50% taxation). Moreover, credit institutions making donations to ETSs equal to or exceeding 0.60% of nominal amounts placed in solidarity bonds could obtain tax credits equal to 50% of donations (Cisternino, 2017; Ioannone, Sepio, 2023). These factors represent just some reasons stimulating ETS expansion across Italy over the past five years, particularly in the South.

3. Spatial and Social Dimensions of Non-Profits in the Campania Region

Over the past twenty years, aided by new and recent regulatory systematization, the non-profit or Third Sector (beyond doctrinal differences on the subject) has experienced remarkable development, with active organizations increasing by over 50% and working-age employment in the sector growing by over 80%. This pattern unfortunately continues to reflect, since the origins of solidarity action phenomena, a significant disparity within Italy, as more than half of institutions, workers, and volunteers are concentrated in northern Italy, compared to much smaller numbers in the south and islands. The south and islands contain approximately 91,000 institutions with 164,000 total employees, compared to 175,000 institutions in the north with approximately 465,000 employees (Da Rold, 2018).

Despite these clear differences, the Third Sector appears to be growing robustly in the South as well, primarily through social cooperatives, voluntary organizations, and social promotion associations. A study conducted several years ago, examining Third Sector entities and their diffusion in Southern Italy, proposed a tripartite classification of the non-profit sector that proved particularly valuable for understanding the variety of organizational and functional forms characterizing it in Southern Italy.

This classification identified three main operational models, differentiated by structure, purpose, and funding methods. The first type comprises mutual and associative non-profit organizations, which constitute the most numerous component in terms of active organizations. These entities, generally small in scale, rely on self-financing through membership fees and voluntary member participation. Their primary objective is promoting member interests rather than serving external communities. This represents a model where associative identity takes precedence over public service provision, operating with limited human and economic resources.

The second category includes 'light' non-profit organizations, including numerous entities engaged in social and healthcare support activities. These organizations also depend largely on voluntary work and self-financing, but differ in that their activities aim to provide services for third parties, not exclusively for members. This dimension has received limited attention in scientific literature, partly because it often consists of legally non-formalized entities, making systematic surveys of their activities and impact complex.

Finally, there is the professional non-profit sector, numerically smaller but far more significant from economic and employment perspectives. This category primarily includes social cooperatives and large organizations operating in health and welfare sectors. These structures feature lower voluntary work incidence and strong dependence on public funding. Unlike the other types, they maintain defined legal configurations, prepare regular financial statements, and operate with greater transparency and accountability standards — elements that make them more visible and traceable in institutional and statistical analyses. This non-profit sector articulation enables understanding not only the sector's structural diversity but also the different operational logics guiding its actions, thus offering an effective interpretive tool for analyzing its evolution and critical issues, especially in territorial contexts characterized by strong inequalities and high social service needs (Santillo, 2013).

This represents growth that has continued in Southern Italy for over thirty years, attributed by experts to strengthened intermediate social bodies and rising income and education levels, accompanied by expanded citizenship rights and growing welfare state coverage in social, health, social security, and educational assistance. This non-profit sector development is slowly liberating the *Mezzogiorno* from its historical reputation regarding scarce financial resources, inefficient local authorities, and incomplete constitutional mandate implementation.

The Third Sector is certainly positioned to become one of the levers of social and economic evolution (Moulaert, 2017) for the South, though it still faces deficits requiring continued attention in coming years: interdependence between institutional and political bodies; absence of social supply chains; difficulty establishing shared common objectives; structural deficiencies due to lacking social cohesion and financial resources; fragmentation and particularism (Memo, 2023). These problems have long obstructed the natural evolution of southern Italian society toward innovative socio-economic patterns of solidarity, inclusiveness, and assistance in hopefully increasingly widespread and effective forms (Perna, 2017).

The surveys and studies conducted, for more than a decade, on the territories of the Italian regions regarding the standards of fair and sustainable wellbeing, constitute a valid starting point for considering the incidence of the Third Sector in a more complex and variegated economic, social and environmental ecosystem, from which it is possible to deduce useful information to define the level of progress and wellbeing of each region, including the Campania

region. Therefore, in addition to the indicators referring to the state of health and health care, the level of education and training, employment and quality of life, economic wellbeing, public safety, institutional and political stability, the landscape and cultural heritage, the efficiency of public services, the development of research and innovation, the analysis of the incidence of the non-profit sector in each regional territory for the purposes of a complete quantification of fair and sustainable wellbeing appears significant under the heading "social relations".

The data for the Campania region, from this point of view, are comforting since, as mentioned above, the non-profit sector has been recovering strongly for some years now; however, in line with the trend for the whole of southern Italy (Arena, 2020), the territorial incidence of non-profit organizations (39.6 organizations for every 10,000 inhabitants in Campania) is still lower than the average for northern Italy (about 60 ETS for every 10,000 inhabitants). Within the Campania region itself there are, considerable differences in the impact of nonprofit organizations by provincial territory: suffice it to think of the figure for the province of Benevento (56.2 entities for every 10,000 inhabitants), higher than the average for southern Italy (50 entities) and close to the Italian average, a good 21 percentage points above the figure for the province of Naples, where 35.3 nonprofit organizations for every 10,000 inhabitants were recorded (ISTAT, 2020).

However, for the purposes of this study focusing on the geography and impact of the Third Sector in our country and, in particular, in the Campania region, a further survey carried out by ISTAT is indispensable, consisting of the permanent census of non-profit institutions, released on 18 April 2024 as an update of the provisional census data released on 10 May 2023 at national and local level: this is data referring to the quantity and structural connotations of the non-profit organizations active in Italy in 2021.

More than 360,000 nonprofit institutions active in Italy and about 870,000 employees employed in the sector were recorded, with the greatest increase in institutions (1.7% and 0.6% respectively) in the South and the Islands, compared to the stability of data recorded in the North-West and the Centre of the country and the discouraging 0.5% decrease in the North-East. In terms of the number of employees employed in the sector, the greatest growth is also to be found in the Islands (5.1%), the South (2.1%) and the Centre (2.7%), with a 1% drop in the North-West. This is an ongoing trend, and it is hoped that, as the years go by, it will lead to a narrowing of the gap that has persisted to date, both in relation to the territorial distribution of these institutions (50% in the North, 22.2% in the Centre, 18.2% in the South and 9.4% in the Islands), and to the number of employees in the sector (57.2% in the North compared to 20% in the South).

In order to offer a detailed picture of the phenomenon in Campania, it was decided, starting from the latest available data (2021), to make use of some comparative tables on the overall situation of the country and of the different regional macro-areas, outlined according to the guidelines provided by some of the statistical tables, considered most useful for the current analysis, among those proposed by ISTAT (ISTAT, 2021).

Table 1 Non-Profit Institutions and Employees by Geographical Breakdown

Geographical areas	Non-profit institutions	Employees
Campania	21.911	37.916
South	65.327	113.778
Islands	34.019	71.280
Centre	79.757	201.114
North-East	81.075	211.548
North-West	100.537	296.021
Italy	360.625	893.741

Going along this detailed analysis of the *non-profit* phenomenon in Campania, it emerges that of the 21,911 institutions in Campania, as many as 18,821, or 85% of them, similarly to what happens in the rest of the country, take the form of associations (recognized and not).

On the other hand, there are 1,545 social cooperatives in Campania that, although they only represent 7% of the regional non-profit organizations, employ no less than 22,378 employees, i.e., almost 60% of the total number of Campania's employees in the non-profit sector. The far more numerous associations manage to employ only 22% of the sector's employees, i.e., 8,380.

Another significant fact, regarding the sectors of activity prevalent in the non-profit sector, is highlighted by the primacy of the sports sector, which sees 38.3% of institutions engaged in it, proving the role that sport plays in promoting inclusion and improving social welfare at regional level. This figure is followed, with a considerable gap, by the presence of entities devoted to promoting cultural activities, which account for 12% of the total. Rather low would seem to be the presence of non-profit organizations linked to international cooperation and solidarity (219 units), which hardly reaches 1% of the total.

From the point of view of the number of employees employed per specific sector, some very interesting data emerges: the 8,399 institutions in the sports sector employ only 966 employees, 2.54% of the total, while the bodies engaged in education and research (4.26% of Campania's non-profit bodies) and health (2.23%), despite their small presence, employ respectively 7,211 employees (19% of total employees) and 2,835 employees (7.47%). The 2,479 entities engaged in social assistance and civil protection (11% of the total) employ almost 50% of Campania's employees working in the non-profit sector.

Table 2a Non-profit Institutions by Period of Establishment, Geographical Breakdown and Region.

Geographical areas	Until 1984	1985-2004	2005-2014	2015-2019	2020-2021	Total
Campania	1.219	5.263	8.097	6.349	983	21.911
South	3.423	17.248	24.218	17.449	2.899	65.237
Islands	2.455	10.463	11.463	8.141	1.497	34.019
Centre	7.526	25.825	25.787	16.870	3.749	79.757
North-East	9.482	31.615	23.133	13.759	3.086	81.075
North-West	11.228	35.749	31.442	18.095	4.043	100.537
Italy	34.114	120.900	116.023	74.314	15.274	360.625

Table 2b Employees of Non-Profit Institutions by Period of Establishment, Geographical Breakdown and Region.

Geographical areas	Until 1984	1985-2004	2005-2014	2015-2019	2020-2021	Total
Campania	5.824	12.377	12.863	5.924	928	37.916
South	22.477	41.966	34.010	13.425	1.900	113.778
Islands	13.965	31.883	16.343	7.903	1.186	71.280
Centre	73.203	78.161	34.042	13.718	1.990	201.114
North-East	74.317	107.220	20.480	8.055	1.476	211.548
North-West	118.411	120.509	42.429	12.849	1.823	296.021
Italy	302.373	379.739	147.304	55.950	8.375	893.741

These tables reveal the spread of non-profit organizations in relation to various time periods. The trend in Campania, like that in the south and at national level, has seen a growth in the sector from 1985 onwards, with a peak recorded in the five-year period 2015-2019 (6349 entities) with an average figure per

year of 1269 non-profit entities set up in Campania, higher than that recorded in the previous decade (8097 entities between 2005 and 2014) with 810 entities per year. More homogeneous would be the data on recruitment for these two time periods: between 2015 and 2019 about 1184 employees per year compared to the average annual figure of 1286 employees attributable to the 2005-2014 decade.

This is interesting data as it shows that although there has been an incremental spread of non-profits over time, it is not matched by a proportional recruitment of employees: it is very likely that many non-profit organizations have sprung up that are narrowly managed or based mainly on volunteer support. Undoubtedly, the reform of the Third Sector that took place in 2017 represented a turning point and an impetus for more and more people to pour new energy into the non-profit sector also in the southern regions.

The Campania surveys show, however, the proliferation of non-profit associations without employees and, therefore, totally reliant on voluntary work: as many as 16,560 associations compared to the much smaller numbers of associations with 1-2 employees (941) or 3-9 employees (502). Even 60% of foundations and 71% of other non-profit organizations in Campania reveal this tendency, common to other areas of the country, of not having employees; only 12% of foundations and 4.6% of other organizations have 10 or more employees.

The only exception is social cooperatives: in Campania, only 15% of them have no employees, while 18% have at least 1-2 employees, 34% have between 3 and 9 employees and over 32% of cooperatives have at least 10 employees. Campania with its 1,563 cooperatives is therefore in third place after Lombardy (2,074) and Sicily (1,749). In general, in southern Italy, partly due to the employment potential of this type of non-profit organization, as many as 4,154 subjects are concentrated, 28% of the total number of Italian social cooperatives; the figure for the islands is also very high, where there are 2,745 cooperatives, a good 18% of the total.

Furthermore, in relation to orientation and destination, 85% of the 21,911 existing non-profit institutions are committed to the community at large (18,644 subjects), while the remaining 15% are oriented towards hardship: specifically, 379 institutions, 2% of the total, are dedicated exclusively to people with specific hardships, while almost 6% deal mainly with people with specific hardships (1269 institutions); another 1619 subjects, 7.5%, deal with both specific hardships and more general hardships. This picture, in terms of employment, in line with the national trend, offers particularly high numbers in relation to the Campania institutions that work in the field of hardship: we have a ratio of 1 institution to 6.2 employees (for a total of 2336 Campania employees) in cases of attention to specific hardships, which becomes 1 to 5.4 (for a total of 17,829 Campania employees) in the broader field of non-profit institutions generically oriented towards hardship. On the other hand, there are 20,081 Campania citizens employed in non-profit activities aimed at the community at large, with a ratio that drops drastically from 1 to 1.07. In the light of this, it is evident how the specific nature of the hardships faced by the institutions requires a more sustained, as well as specialized, employment.

A detailed analysis of the non-profit institutions oriented towards hardship places in first place, on the national and regional podium, the institutions aimed at persons with physical, psychic, sensory and/or relational disabilities, followed by those attentive to persons in economic difficulty and persons with psycho-social hardship.

An all Campania primacy concerns the 1,326 institutions addressing economic hardship, which make up 6% of the total number of non-profit institutions in Campania, higher than the Italian percentage of 4% or that of the northern geographical areas where the figure is between 2 and 3.5% of the total, testifying to a greater need for assistance at the socio-economic level, which is manifested at the regional level and in the South of Italy as a whole, where 5.3% of the total is recorded. Another aspect worthy of attention relates to assistance to healthy but

vulnerable people because they are alone or abandoned (e.g., the elderly), which would reveal a higher percentage in northern Italy (between 4 and 5 per cent) compared to the Campania incidence of 2.5 percent, proving that social abandonment is more pronounced in some areas of the country to the detriment of others.

Table 3 Non-profit Institutions With Volunteers by Gender, Geographical Breakdown and Region.

Geographical areas	Institutions	Volunteers	Volunteers	Total
Campania	14.393	111.470	81.289	192.759
South	42.361	375.679	255.874	631.553
Islands	20.998	173.497	131.149	304.646
Centre	54.770	617.987	460.720	1.078.707
North-East	63.393	730.792	486.261	1.217.054
North-West	75.760	792.801	592.156	1.384.956
Italy	257.282	2.690.756	1.926.159	4.616.915

Almost 66% of Campania's non-profit institutions rely on the support of volunteers, with an interesting southern supremacy consisting of the voluntary work of women, who represent 42% of the total number of Campania's volunteers working in the Third Sector. At a national level, there are 257,282 non-profit institutions in which a total of over 4.5 million Italian volunteers work: as many as 71% of Italian non-profit institutions rely on the voluntary service of 2,690,756 men (58%) and 1,926,159 women (42%).

In light also of the intervening reform of the Third Sector, volunteering clearly constitutes the backbone of the non-profit world. The original framework law No. 266 of 1991 has definitely undergone a major revision with a radical reversal of perspective. Title III of the new code, unlike what had happened previously, carefully focuses on both the figure of the "volunteer" and "voluntary activities", placing at the centre of the case of volunteering, the person who, by his or her free choice, carries out activities in favor of the community and the common good, even through a Third Sector organization, making available their time and skills to promote responses to the needs of the people and communities benefiting from their action, in a personal, spontaneous and free manner, without any profit motive, not even indirect, and exclusively for purposes of solidarity — as per Art. 17 paragraph 2 Third Sector Code "*Volunteering and voluntary activities*". For the first time in our legal system, the physical person of goodwill is valorized as the driving force behind the body, the voluntary association called upon, on countless occasions, to have constructive relations with the public administration. A new culture of volunteering has been inaugurated to which, significantly, the new definition of volunteer contributes, which, qualified as a person who can also carry out activities "through a Third Sector entity", opens up a prospect for volunteers of greater freedom and autonomy: they can carry out activities "also" and not only through ETS or entities composed of several goods and persons. Thus, although voluntary associations remain a central reality in the galaxy of volunteering, it is not excluded that, within the limits set by the law, volunteers, following the reform, may operate individually or through other organized structures. At times extremely fascinating in its outbursts of co-responsibility and gratuitous and spontaneous communion, volunteering is valorized as an expression not only, evidently, of the constitutional principle of solidarity, but also of subsidiarity as a collective manifestation, as "volunteering", or as an individual, as a single volunteer, of participation in the economic, social and political life of the country.

Article 17 of Legislative Decree No. 117/2017 has intervened with rigor and meticulousness in the regulation of voluntary service. For example, with regard to expenses incurred during voluntary service, they may be reimbursed within certain limits of daily and monthly sums, subject to the authorization and decision of the bodies

of the organizations to which they belong. Under Article 46, Presidential Decree No. 445/2000, self-certification of expenses incurred for certain types of activities with a daily amount of 10 Euros and not exceeding 150 Euros per month is also allowed. There are still some prohibitions inherent to the activities that individuals carry out in the field of volunteering: think of the incompatibilities with any type of employment or self-employment relationship and with any other paid employment relationship within the organizations of which volunteers are members, associates or through which they carry out their voluntary activities. The quality of volunteer has its own connotation inspired by spontaneity, gratuitousness, and the absence of the purpose, even indirectly, of profit, so it could never be confused with an employment activity within the same organization. Therefore, even members who occasionally assist the social organs of an ETS cannot be considered volunteers if the requirements of voluntarism are not met. The reform, on the other hand, has prescribed the access of employees to certain benefits in terms of flexibility and hourly shifts, should they wish to engage in volunteering activities (Sanchini, 2019).

Volunteering, from 2017 onwards, has been decisively strengthened through a close link with the principle of horizontal subsidiarity and the promotion of the culture of volunteering entrusted to the PP.AA. Under Article 56 of the Code of the Third Sector, voluntary organizations, if they have been registered for at least six months in the Single National Register of the Third Sector, become, to all intents and purposes, providers of services or activities of general interest more than under the previous legislation of 1991. The stipulation of agreements between public administration and voluntary organizations does not in any way affect the gratuitousness and solidaristic vocation of the action since no money is paid except to reimburse expenses incurred by volunteers and adequately accounted for. It is important to emphasize that contracted voluntary organizations must strictly inform their actions of compliance with the principles of impartiality, publicity, transparency, participation and equal treatment in order to avoid the emergence of unfair competition or inequality dynamics: there are comparative procedures aimed precisely at such organizations. In fact, these voluntary organizations must possess requirements of professional morality, as well as adequate technical-operational aptitudes, which can also be assessed in relation to previous experience, organization, updating and training of volunteers.

Conventional requirements have been strongly implemented with respect to the past; in fact, not only is the guarantee of the existence of the conditions necessary to carry out volunteer activities with continuity, together with the protection of the rights and dignity of the users, but also the duration of the relationship, the content and modalities of the volunteer work, the number and professional qualification of the persons involved, the coordination model of volunteers, workers and public service operators. Volunteering has also been strengthened by the new regulations on Service Centers and by the relationship between them and the National Control Body. Accreditable Voluntary Service Centers must have the form of a recognized association of the Third Sector made up of voluntary organizations and other entities; their functional effectiveness and stability is linked to an efficient funding system, facilitated by the creation of the Single National Fund (FUN), fed mainly by the annual contributions of banking foundations and by a reserve set aside for the ONC. The resources given by FUN to the service centers are bound to be used to organize, manage and deliver services aimed at promoting and strengthening the role and affirmation of volunteers in the Third Sector entities, with a focus on voluntary organizations (Renna, 2018).

Returning to regional data, given the aforementioned implementation of volunteer activities due to social and regulatory changes, in Campania, with 41,959 units, it is noted that the field of recreational and socialization activities is definitely the most affected by volunteer services (21.8% of the total number of volunteers), followed

by the 36,060 volunteers engaged in sports activities (18.7%) and the 32,721 dedicated to social assistance and civil protection (16.9%); these three areas involve almost 60% of the volunteer world of Campania, the remaining 43% involves eleven other fields surveyed, among which it is worth highlighting the 18,469 volunteers engaged in cultural and artistic activities (9.6%) and the 17,273 in the health sector (8.9%).

4. Conclusions

This essay has examined the remarkable transformation of Italy's non-profit sector, highlighting both its extraordinary national development and the persistent regional disparities that continue to characterize the Italian landscape. Through analysis of recent regulatory interventions, particularly the Third Sector Code, and the increasing diffusion of volunteering, we have traced the evolution of a sector that has grown by over 50% in active organizations and 80% in employment over the past two decades.

The constitutional recognition provided by Court ruling 72/2022 represents a watershed moment, establishing the Third Sector's legitimacy within Italy's foundational legal framework and recognizing its role in promoting solidarity, substantial equality, and horizontal *subsidiarity*. This judicial validation reinforces the sector's position as a vital component of Italy's socio-economic fabric, operating in the crucial space between state and market. Despite persistent North-South disparities — with northern Italy containing 175,000 institutions and 465,000 employees compared to the South's 91,000 institutions and 164,000 employees — Southern Italy, and Campania in particular, demonstrates significant growth potential. The tripartite classification into mutual/associative, "light", and professional non-profit organizations provides a valuable analytical framework for understanding the sector's diversity and complexity in Southern contexts.

The regulatory innovations introduced through Legislative Decree 117/2017 have created unprecedented opportunities for sector expansion. The establishment of RUNTS (Single National Register of the Third Sector), enhanced transparency requirements, and new support mechanisms have fundamentally transformed the operational landscape. For social enterprises specifically, the reform's provisions — including limited profit distribution possibilities, expanded activity ranges, and innovative financing instruments like solidarity bonds — have opened new pathways for sustainable development. These developments hold particular significance for Campania and Southern Italy more broadly. The Third Sector's capacity to generate economic savings while revealing productive implications positions it as a crucial lever for regional development. Its constitutional grounding and promotion of co-governance models with public administrations establish it as an indispensable pillar for strengthening social cohesion policies. This evolution contributes to Campania's transition toward more inclusive and humane "social citizenship", aligning with current European guidelines emphasizing social economy and solidarity-based development.

The sector's growth trajectory in the South represents more than mere quantitative expansion; it embodies a qualitative transformation of social relations and civic engagement. The widespread proliferation of solidarity initiatives arising spontaneously from grassroots movements translates into concrete actions benefiting society's most vulnerable members. These practices promote the common good while fostering authentic community bonds that transcend traditional political and economic categories. This grassroots dynamism suggests that the Third Sector is overcoming what some scholars identified as a phase of *depoliticization* (Citroni, 2022), instead becoming a catalyst for renewed civic engagement. The sector's emphasis on gratuitousness and fraternity opens social and political structures to what might be termed an "ethics of gift" — a paradigm shift that privileges

solidarity over pure economic calculation and community welfare over individual advantage.

Looking forward, several critical factors will determine whether the Third Sector can fully realize its transformative potential in Southern Italy. First, addressing structural deficits — including limited social supply chains, fragmentation, particularism, and insufficient coordination between institutional and political bodies — remains essential. Second, developing more sophisticated financial mechanisms and diversified funding sources will be crucial for sector sustainability and growth. Third, enhancing professional capabilities and organizational capacity will enable Third Sector entities to tackle increasingly complex social challenges effectively. The sector's future success will also depend on its ability to maintain its distinctive character while scaling up operations. As Third Sector organizations grow and professionalize, preserving their foundational commitments to solidarity, transparency, and community engagement will be vital. This balance between professionalization and authenticity represents one of the sector's most significant ongoing challenges. Furthermore, the Third Sector's relationship with public institutions must continue evolving toward genuine partnership rather than mere service provision. The co-governance model emerging from recent legal and practical developments offers a promising framework, but its implementation requires sustained commitment from both public administrators and Third Sector leaders. This collaboration must respect each sector's distinctive competencies while leveraging their complementary strengths.

The international dimension cannot be overlooked. Italy's Third Sector development occurs within a broader European context emphasizing social economy and innovative welfare models. The sector's evolution in Campania and Southern Italy contributes to this larger transformation while drawing inspiration and resources from European-level initiatives and partnerships. Ultimately, the Third Sector's trajectory in Campania represents a microcosm of broader societal transformation — one in which traditional boundaries between public and private, economic and social, formal and informal are being redefined. The sector embodies a new paradigm of social organization that prioritizes human dignity, community solidarity, and sustainable development over purely economic metrics. The path forward requires continued commitment to the sector's foundational principles while embracing innovation and adaptation. As Lipari (2024) suggests, authentic citizenship emerges when the “gratuitousness of the dutiful” replaces the “dutifulness of the gratuitous” — when civic engagement flows from genuine commitment to community welfare rather than obligation alone. This transformation of civic consciousness represents perhaps the Third Sector's most profound contribution to contemporary Italian society. The continuing diffusion and strengthening of Third Sector activities in Campania and throughout Southern Italy will be essential for expressing the sector's full potential and driving socioeconomic innovation for decades to come. The sector's capacity to generate authentic alternatives to existing socio-economic models, while remaining grounded in constitutional principles and responsive to community needs, positions it as a cornerstone of Italy's evolving democracy and social cohesion. Through its daily practices of solidarity and its institutional innovations, the Third Sector is helping to write a new chapter in the story of Italian civic life — one characterized by greater inclusion, authentic participation, and genuine commitment to the common good.

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