



Living and Working in Poland



Ministry of Family, Labour and Social Policy
Department of Labour Market

MINISTRY OF FAMILY, LABOUR AND SOCIAL POLICY
Department of Labour Market

LIVING AND WORKING IN POLAND

Warsaw, 2016

The brochure is addressed to citizens of the Member States of the European Union or the European Free Trade Association who want to start working and living in Poland.

Prepared by:

Department of Labour Market
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in cooperation with competent ministries

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Introduction

Living and working in the Member States of the European Union and the European Free Trade Association (Iceland, Liechtenstein, Norway and Switzerland), hereinafter referred to as “EU/EFTA” involves numerous aspects. Therefore, before you make a decision on moving to one of those countries, you should learn about living and working conditions in a given state.

Provision of information about living and working conditions in Poland is one of the services provided by the EURES (EUROpean Employment Services) to foreigners who are citizens of the EU/EFTA Member States.

Established in 1993, EURES is the EU network of cooperation of public employment services and other authorised organisations at the local, regional, national and European level, designed to support mobility of workers on the European labour market.

As part of coordination of the EURES network in Poland, the Department of Labour Market at the Ministry of Family, Labour and Social Policy published a brochure entitled Living and Working in Poland in order to provide support to the citizens of the EU/EFTA Members States who plan to settle down and work in Poland.

The brochure includes information about living and staying in Poland, working and conducting business activity, income, remuneration and taxes, social insurance and health care, that is useful to the EU/EFTA Member States.

The information presents the legal situation as of July 2016 and pertains to citizens of Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Iceland, Italy, Liechtenstein, Lithuania, Luxembourg, Latvia, Malta, Netherlands, Norway, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, Switzerland and the United Kingdom.

The electronic version of the brochure is available at:
<http://www.eures.praca.gov.pl>

We hope that the information included in the brochure will assist the citizens of the EU/EFTA Member States in making informed decisions on working and living in Poland.

*Department of Labour Market
Ministry of Family, Labour and Social Policy*





INFORMATION ABOUT POLAND

Poland in a nutshell

Name of the country	Rzeczpospolita Polska, Republic of Poland (RP)		
National emblem		Flag	
Official language	Polish		
Capital city	Warsaw		
Major cities	Białystok, Bydgoszcz, Gdańsk, Katowice, Kraków, Lublin, Łódź, Olsztyn, Poznań, Szczecin, Warsaw, Wrocław		
Political system	Parliamentary democracy. The legislative power is exercised by a bicameral parliament (Sejm – 460 members of the parliament, Senate – 100 senators), executive power by the Council of Ministers and the President, and the judicial power by impartial courts of law.		
Administrative division	Three-level local government structure comprising gmina government, powiat government and voivodeship governments. Poland is divided into 2,478 gminas, 314 poviats and 16 voivodeships (Dolnośląskie, Kujawsko-Pomorskie, Lubelskie, Lubuskie, Łódzkie, Małopolskie, Mazowieckie, Opolskie, Podkarpackie, Podlaskie, Pomorskie, Śląskie, Świętokrzyskie, Warmińsko-Mazurskie, Wielkopolskie, Zachodniopomorskie) – as of 1 January 2016.		
Geographical location	Poland is located in Central Europe on the Baltic Sea coast. It borders Russia, Lithuania, Belarus and Ukraine to the East, Slovakia and the Czech Republic to the South and Germany to the West.		

INFORMATION ABOUT POLAND

Area	312,679 km ²
Population	Approximately 38 million
Climate	Moderate. Average temperature in the summer oscillates between 16.5°C and 20°C and in the winter between -6°C and 0°C. The hottest month is July. The coldest month is January.
Religions	Catholicism – 95%, Orthodox Church – 1.5%, Protestantism – 1% and other
Ethnic groups	Poland is almost entirely an ethnically homogenous country. Poles represent ca. 97% of the population. The largest national minorities are Germans, Ukrainians and Belarusians.
Central bank	Narodowy Bank Polski (National Bank of Poland), with its registered office at ul. Świętokrzyska 11/21 in Warsaw
Currency	The average EUR exchange rate set by Narodowy Bank Polski in the first half of 2016 amounted to PLN 4.3625. PLN 1 equals ca. EUR 0.23.
Emergency and information phone numbers	997 – Police, 998 – Fire Brigade, 999 – Medical Rescue Service, or a general emergency number – 112 (calls are free of charge)
Public holidays	1 st January – New Year, 6 th January – Epiphany, Easter (moveable feast), 1 st May – Labour Day, 3 rd May – Constitution Day, Corpus Christi (moveable feast), 15 th August – Assumption Day, 1 st November – All Saints' Day, 11 th November – Independence Day, 25 th and 26 th December – Christmas
Links	http://poland.pl/ https://www.trade.gov.pl/pl/polska/1964,Rzeczpospolita-Polska.html http://www.paiz.gov.pl/pl

Administrative division



Political, administrative and legal system in Poland

Poland is a republic and a parliamentary democracy with a parliamentary cabinet system. The rules governing the functioning of the State are laid down in the Constitution, which is the supreme legislative act. Poland has a system of statutory law, with the basic form of legislation being an act of law.

The political system in Poland is based on separation of powers between legislature, executive and judiciary. Legislative power is exercised by a bicameral parliament (Sejm – 460-member lower house and Senate – 100-member upper house), elected in general election for a 4-year term of office. The Sejm enacts laws and controls state authorities, including the Council of Ministers. The Sejm supervises the Supreme Audit Office, which is the highest state audit authority. The main function of the Senate is to create Polish law along with the Sejm. The Sejm is elected under proportional representation and the Senate under the first-past-the-post voting method. Election regulations of the Sejm in Poland require the electoral threshold of 5% for political parties and 8% for coalitions.

In the current Sejm and Senate, elected for the years 2015–2020, there are 5 parliamentary and deputies' clubs and one deputies' group: Parliamentary Club of the Civic Platform (PO), Parliamentary Club of the Law and Justice (PiS), Parliamentary Club of Kukiz'15 (Kukiz'15), Parliamentary Club of Nowoczesna (Nowoczesna), Parliamentary Club of the Polish People's Party (PSL), Parliamentary Group Free and Solidary.

Executive power lies in the hands of the Council of Ministers and the President. Domestic and foreign policy of the state is conducted by the Government, i.e. the Council of Ministers, headed by the President of the Council of Ministers (Prime Minister). The Council of Ministers coordinates and monitors the work of the central government administration. The Prime Minister supervises local government and is a superior for central government administration employees. The President appoints the Prime Minister and – at the request of the Prime Minister – other ministers. The President is the highest ranking representative of the Republic of Poland and is elected for a 5-year term of office in general election. The President supervises compliance with the Constitution and is the supreme commander of the Polish Armed Forces.

Judicial power is exercised by independent courts and tribunals, headed by the Supreme Court and the independent State Tribunal and the Constitutional Tribunal. The Supreme Court supervises the functioning of common and military courts and is the highest court of appeal against judgements of the lower courts. The activities of public administration are monitored by the Supreme Administrative Court and other administrative courts. The Constitutional Tribunal adjudica-

tes on compliance with the Constitution of laws and international agreements, the aims and activities of political parties, and resolves competence disputes between central constitutional bodies of the state. The State Tribunal rules on constitutional responsibility of senior state officials, such as the President of the Republic of Poland, the Prime Minister and members of the Council of Ministers.

Guarantees of civil rights are enshrined in legislation, the most important of which is the Constitution. The Constitution also guarantees citizens belonging to national and ethnic minorities the freedom to maintain and develop their own languages, maintain their customs and traditions, and develop their own cultures.

Since 1999, Poland has been divided into three levels of administration, namely into gminas (2478), poviats (380) and voivodeships (16). Gminas and poviats are units of the local government, with a gmina being the smallest unit of administrative division of Poland, whereas voivodeships are central and local government units. A voivode represents the Government in a voivodeship. The highest rank representative of voivodeship local government is the marshal. Councils are the local government bodies which exercise power and are responsible for supervision. Their main responsibilities include drafting local legislation, passing the budget and levying local taxes and charges. Elections to gmina councils, poviats councils and voivodeship parliaments are general, equal, direct and held by secret ballot.

Public employment services in Poland consist of employment authorities along with poviats labour offices (340) and voivodeship labour offices (16 offices and their branches), the office of the minister responsible for labour and voivodeship offices. General labour market policy is determined at the national level, but both the poviats and the voivodeship labour offices may supplement the policy in order to satisfy local needs. Public employment services provide job placement services, career counselling, assistance in active job seeking and trainings, and implement employment subsidy programmes. All direct measures for vocational activation of the unemployed are performed by poviats labour offices by means of registration, job placement services, career counselling and provision of vocational information, active job seeking, trainings, etc. They also pay out unemployment benefits and acquire and manage funds for combating unemployment and for activities on the local labour market.

More information:

<http://www.sejm.gov.pl> Sejm of the Republic of Poland

<http://www.senat.gov.pl> Senate of the Republic of Poland

INFORMATION ABOUT POLAND

<http://www.prezydent.pl> President of the Republic of Poland

<http://www.kprm.gov.pl> Chancellery of the Prime Minister

<http://www.mswia.gov.pl> Ministry of the Interior and Administration

<http://www.ms.gov.pl> Ministry of Justice

<http://www.mrpips.gov.pl> Ministry of Family, Labour and Social Policy

<http://www.psz.praca.gov.pl> Portal of Public Employment Services



LIVING AND STAYING IN POLAND

Registration and residence permit

Entry into the territory of Poland

Citizens of the EU/EFTA Member States may enter the territory of Poland on the basis of **valid travel documents** or **other documents certifying their identity and citizenship**. Family members of the citizens of the EU/EFTA Member States, who are not EU/EFTA citizens, may enter the territory of Poland on the basis of **valid travel documents** or **visas**, if required. Visa applications are submitted to the consul of the Republic of Poland or the commander of a Border Guard post.

Family members of citizens of the EU/EFTA Member States include:

- a spouse,
- a direct descendant or his/her spouse (direct descendant: child), aged up to 21, or remaining a dependant of such citizen or his/her spouse,
- a direct ascendant or his/her spouse (direct ascendant: father, mother) being a dependant of such citizen or his/her spouse.

Registration for residency

Citizens of the EU/EFTA Member States and their family members, who are not citizens of those states, must **register at the place of their permanent or temporary residence lasting over 3 months**, on the 30th day of arriving at that place at the latest. The registration is for record purposes only and is to confirm the stay of a given person at the place where that person was registered. The registration for permanent or temporary residence lasting over 3 months is made in writing on an appropriate form at a gmina body competent for the location of the real estate where the person concerned resides. The registration is free of charge.

Stay in Poland for up to 3 months – no need to register

Citizens of the EU/EFTA Member States and their family members, who are not citizens of those states, **may stay on the territory of Poland for up to 3 months without the need to register their stay**. During the stay on the territory of Poland, those citizens must have valid travel documents or other documents certifying their identity and citizenship. Family members who are not citizens

of any EU/EFTA Member States must have valid travel documents and visas, if required.

Stay in Poland for over 3 months – registration required

Citizens of the EU/EFTA Member States **may stay in Poland for a period exceeding 3 months**, provided that:

- they are employees or self-employed working on the territory of Poland;
- they have sufficient funds to maintain themselves and their family members in Poland so that they are not a burden for social assistance, and they are covered by universal health insurance, or they are entitled to health care benefits pursuant to regulations on the coordination of social security systems, or they have private health care insurance covering all expenses that may be incurred during their stay in Poland;
- they have sufficient funds to maintain themselves and their family members in Poland so that they are not a burden for social assistance, and they are covered by universal health insurance, or they are entitled to health care benefits pursuant to regulations on the coordination of social security systems, or they have private health care insurance covering all expenses that may be incurred during their stay in Poland;
- they are a spouse of a Polish citizen;
- they are looking for a job, but their stay without the need to register may not exceed 6 months, unless after that period they prove that they are active jobseekers and have actual chance for employment.

If the period of residence on the territory of Poland exceeds 3 months:

- citizens of the EU/EFTA Member States **must register their residence**;
- family members of citizens of the EU/EFTA Member States who are not citizens of those states must obtain **a residence card of a family member of an EU/EFTA citizen** which is issued for 5 years.

In order to register the residence of a citizen of an EU/EFTA Member State in Poland or to obtain a residence card of a family member of an EU/EFTA citizen, **a relevant application must be submitted**, along with the required documents, to the voivode competent for the place of residence in Poland.

No fees are charged for registration of residence or for issuing a residence card of a family member of an EU/EFTA citizen.

Right of permanent residence in Poland – applying for confirmation documents

After 5 years of continuous residence on the territory of Poland, citizens of the EU/EFTA Member States **acquire the right of permanent residence**. Family members who are not citizens of those countries acquire the right of permanent residence after 5 years of continuous residence on the territory of Poland toge-

ther with an EU/EFTA citizen. The residence is considered continuous, if the person in question has not left Poland for longer than 6 months in a year (in total). However, a stay outside Poland may be longer due to mandatory military service or an important personal situation, in particular: pregnancy, delivery, illness, studies, vocational training or delegation, provided that such period does not exceed 12 consecutive months.

In order to obtain a document confirming the **right of permanent residence** in Poland or to obtain **a residence card of a family member of an EU/EFTA citizen, a relevant application must be submitted**, along with the required documents, to the voivode competent for the place of residence in Poland. Voivodes issue those documents **free of charge**.

Refusal to register the residence of a citizen of an EU/EFTA Member State or to issue a residence card of a family member of an EU/EFTA citizen

A voivode **refuses** to register the residence of a citizen of an EU/EFTA Member State or to issue a residence card of a family member of an EU/EFTA citizen, if:

- the conditions for residence or permanent residence specified in the regulations have not been met; or
- the residence of the person concerned poses a threat to state defence or security, or to public safety and order; or
- the marriage with an EU/EFTA citizen was a sham marriage.

The voivode is also a competent authority for cancelling the registration of residence; replacement or issuance of a new certificate confirming the registration of residence; issuance, replacement or cancellation of a residence card of a family member of an EU/EFTA citizen; issuance, replacement or cancellation of a document certifying the right of permanent residence or a permanent residence card of a family member of an EU/EFTA citizen. Decisions of voivodes may be appealed against to the Head of the Office for Foreigners through a competent voivode. Appeals should be made in writing within 14 days from the date of receipt of the decision.

More information:

<http://www.mswia.gov.pl> Ministry of the Interior and Administration

<http://www.udsc.gov.pl> Office for Foreigners

<https://mswia.gov.pl/pl/ministerstwo/urzedy-wojewodzkie> Voivodeship Offices – Departments for Foreigners

<http://www.obywatel.gov.pl> OBYWATEL Portal

How to find an apartment

Access to housing

Citizens of the EU/EFTA Member States **may both rent and purchase flats** in line with the conditions applicable to Polish citizens. Polish regulations do not discriminate citizens in terms of access to housing and instruments supporting renting or purchasing the apartments.

From March 2015, apartments may be rented under a new initiative “**Housing Rental Fund**” in Poznań, Kraków, Warsaw, Piaseczno and Gdańsk.

Persons who meet specific criteria (such as being less than 35 year old, no other apartment) may apply for aid under “**Home for the Young**” Programme. The aid consists in co-financing own contribution of the applicant when he/she takes out a loan for purchasing own apartment. The co-financing amount depends on the number of children supported. Persons who reside within an area of a given *gmina* and meet the specific criteria (including the income criterion) may apply for renting an apartment from the *gmina*. Such apartments feature a low rental price but usually have lower standard. In order to obtain more details on the procedure of rental application submission and qualification rules, please, visit the relevant *gmina* headquarters.

The apartments with rental price below the market level are also erected by the **social housing associations** which operate in about 200 towns. A person who applies for rental of such an apartment must meet a specific income criterion (which depends on the apartment location and household size) and does not have another apartment. Usually, such a person has to pay a contribution equal to about 20–25% of the apartment value. The contribution is paid back after the rental period comes to an end.

Search for apartment

Apartments for rent or purchasing may be searched for on your own in the newspaper announcements (e.g. in the Wednesday issue of *Gazeta Wyborcza* – “*Wyborcza Dom*” insert, or in Monday issue of *Rzeczpospolita* – “Residential property”), or on the internet websites, or by placing your own announcement in a newspaper or internet, or through the real estate broker. The broker services cause the price of search for residence increase by the commission paid to the broker. In the case of rental the commission usually amounts to the monthly rent while in case of apartment purchase it is equal to about 2–3% of the apartment price.

If we look for an apartment on our own we may contact a sales office of a selected developer, check the legal aspects of the investment, i.e. review the land and

mortgage register and the National Court Register to see whether the developer has been given the building permit or is not bankrupt, etc.

When purchasing an apartment the broker service may be sought (such real estate agency) or a contract with the developer of housing cooperative may be concluded. The majority of developers request the first payment to be made within three or five days from the contract signing date.

Before the real estate broker commences any operations an intermediation contract should be concluded. The contract should cover the specific operations to be carried out by the broker and the relevant remuneration. The contract also stipulates the broker responsible for its implementation and contains a statement of Civil liability insurance for damages, if any, associated with the brokering operations. The intermediation contract is a duty of care based agreement rather than output-based agreement. Therefore, for instance the broker commits him/herself to look for an apartment but not to find one.

Purchase or rental of an apartment

In Poland, a contract in the form of notarial deed in the presence of a notary must be concluded to **purchase any type of real estate**.

The **rental agreement** for an apartment may be concluded for a fixed or indefinite period of time. The agreement concluded for an indefinite period of time protects the tenant interests better as the landlord cannot terminate the agreement prior to the fixed date, unless the tenant causes damage in the apartment, disturbs the public order, or does not pay the rent. In the case of indefinite period of time the contract should stipulate the notice period. Termination by the landlord may take place for the reasons laid down in the law provisions. The landlord may request the tenant to pay a deposit before the agreement is concluded. The deposit is meant to secure the possible claims with regard to the wear of the apartment in excess of that resulting from a normal exploitation, and to secure any amounts due for apartment rental (the deposit cannot exceed the twelve monthly rent amounts). The deposit is to be returned back with a month following the premises are vacated, after any possible amount due for the rent is deducted.

Apartment prices and rents

In 2015, the prices were stable both in the primary and secondary market. In the case of new apartments the price depends on the building standard and location but also on the location of an individual apartment.

In Poland, in the 2nd quarter of 2016 the average **purchase price** of 1 m.sq. of the useful floor area of the commissioned residential building was PLN 4063 (about EUR 931).

By the end of 2015, in the primary market in Warsaw the average purchase price of 1 m.sq. of an apartment was about PLN 7340 (about EUR 1683); in Kraków it was PLN 6321 (about EUR 1449), while in Poznań – PLN 5939 (about EUR 1361). By the end of 2015, in the secondary market, the highest average purchase price of 1 m.sq. was reported in Warsaw (PLN 7086 – about EUR 1624.30), in Krakow (PLN 5793 – about EUR 1328) and in Wrocław (PLN 5115 – about EUR 1172). In smaller cities the apartment purchase prices are usually lower than in Warsaw.

The **rent amount** depends on the city, standard and surface area of the apartment. The apartment rental is the most costly in Warsaw and other large cities.

In August 2016 the average rate of monthly rent the landlord obtains for the rental of 38–60 m.sq. apartment in Warsaw was PLN 2784 (about EUR 638). The cities where the rent rate are the highest also include Gdańsk (PLN 2247 – about EUR 515), Wrocław (PLN 2132 – about EUR 489) and Krakow (PLN 1908 – about EUR 437).

Considerable differences in the rent rates for the same category of apartments result from their location relative to the city centre. The rents mentioned above do not include fees for utilities (such as gas, electricity, heating and water) which usually are not included in the rent price.

More information:

<http://www.mswia.gov.pl> Ministry of the Interior and Administration

<http://www.krs-online.com.pl> National Court Register

http://www.msw.gov.pl/portal/pl/88/260/Nabywanie_nieruchomosci.html
Detailed information on real estate purchase in Poland

<https://funduszmieszkan.pl> Fund of apartments for rent

Links to some web pages with real estate offers in Poland¹:

<http://www.otodom.pl>

<http://olx.pl/nieruchomosci/>

<http://www.gratka.pl>

<http://www.bezposrednio.pl/>

<http://www.oferty.net>

<https://www.szybko.pl/>

<http://www.domiporta.pl>

<http://www.nieruchomosci-online.pl>

<http://www.trader.pl/home/>

¹ The web pages cited are usually run by private operators. The reference to these pages does not constitute by any means a recommendation of the Market Department of Ministry of Family, Labour and Social Policy regarding the owners of these pages, but is intended as an example showing a broad range of possibilities in terms of search for real estates in Poland.

Costs of living

Prices of products and services

In Poland, costs of living are diversified with the highest costs in Warsaw and other large cities.

Examples of **average prices of basic foodstuffs**: bread (1 kg) – PLN 3.07 (EUR 0.7); kaiser roll (50 g) – PLN 0.23 (EUR 0.05); tea (100 bags) – PLN 13.76 (EUR 3.15); ground coffee (250 g) – PLN 6.26 (EUR 1.43); jam (250 g) – PLN 2.76 (EUR 0.63); corn flakes (250 g) – PLN 3.28 (EUR 0.75); oil (1 litre) – PLN 5.58 (EUR 1.28); butter (200 g) – PLN 3.34 (EUR 0.77); eggs (10 pcs) – PLN 3.20 (EUR 0.73); hard cheese (1 kg) – PLN 14.27 (EUR 3.27); milk (1 litre) – PLN 2.39 (EUR 0.55); cottage cheese (200 g) – PLN 1.81 (EUR 0.41); yoghurt (150 g) – PLN 0.98 (EUR 0.22); water (1.5 litre) – PLN 1.7 (EUR 0.39); flour (1 kg) – PLN 1.82 (EUR 0.42); sugar (1 kg) – PLN 2.82 (EUR 0.65); penne pasta (500 g) – PLN 3.48 (EUR 0.8); boneless loin of pork (1 kg) – PLN 15.59 (EUR 3.57); chicken (1 kg) – PLN 7.03 (EUR 1.61); sliced ham (450 g) – PLN 11.89 (EUR 2.73); bananas (1 kg) – PLN 4.09 (EUR 0.94); apples (1 kg) – PLN 2.44 (EUR 0.56); potatoes (1 kg) – PLN 1.17 (EUR 0.27); tomatoes (1 kg) – PLN 3.86 (EUR 0.88); bell pepper (1 kg) – PLN 5.05 (EUR 1.16).

Examples of **average prices of basic household chemicals and cosmetics**: dish washing liquid (1 litre) – PLN 4.87 (EUR 1.12); toothpaste (125 ml) – PLN 5.49 (EUR 1.26); soap (100 g bar) – PLN 3 (EUR 0.69); shampoo (250 ml) – PLN 5.06 (EUR 1.16); washing powder (400 g) – PLN 5.73 (EUR 1.31); toilet paper (8 rolls, the cheapest) – PLN 2.5 (EUR 0.57).

Examples of **average monthly fees for utilities per one person**: electricity – PLN 176 (about EUR 40); telephone – PLN 98 (about EUR 22); waste (disposal) – PLN 40 (about EUR 9); water – PLN 88 (about EUR 20); Cable TV – PLN 63 (about EUR 14); Internet – PLN 55 (about EUR 13); gas – PLN 128 (about EUR 29). In total this makes about PLN 648 (about EUR 149) per month per person.

Examples of **average prices of other products and services**: gasoline (litre) – PLN 4.42–4.77 (about EUR 1); cinema ticket – PLN 18–26 (about EUR 4–6); theatre ticket – PLN 50–150 (about EUR 11–34); main dishes in restaurants – PLN 20–40 (about EUR 5–9).

Shops

Shopping hours are set up by the owners, though most often the following pattern occurs:

- groceries – fro 6:00 (7:00) a.m. to 18:00 (19:00), some are open longer (some are even open on Sundays);
- other shops than groceries – usually open at 11:00 a.m.;
- supermarkets (mostly situated at he outskirts of large cities – usually from 9:00 a.m. till 22:00, seven days per week.

The majority of shops accept debit cards.

It is also possible to make **shopping through the Internet** – increasingly popular in Poland.

More information:

<http://www.stat.gov.pl> Central Statistical Office

Links to some web pages of shops offering internet shopping²:

<http://www.auchandirect.pl/auchan-warszawa/pl> Auchan

<https://www.frisco.pl> Frisco

<https://ezakupy.tesco.pl/groceries/> Tesco

<https://www.e-piotripawel.pl> Piotr i Paweł

<http://allegro.pl> Allegro

Transport

In Poland, the public transport is diversified and includes the following means of transport:

- Buses: urban and suburban (PKS) networks – cover the whole country,
- trains – suburban and long distance (PKP),
- tramways – in larger cities,
- underground – in Warsaw,
- bicycles – in larger cities, such as Warsaw, Krakow, Poznań, Wrocław, Gdańsk, there is a publicly available bicycle rental.

Buses, tramways and underground run from very early morning hours till about 23:00. There are night buses in large cities.

² The web pages cited are usually run by private operators. The reference to these pages does not constitute by any means a recommendation of the Market Department of Ministry of Family, Labour and Social Policy regarding the owners of these pages, but is intended as an example showing a broad range of possibilities in terms of internet shopping.

Communication tickets can be purchased in the ticket vending machines, newspaper stands (“Ruch”), some shops, at the underground stations or from the vehicle driver. Tickets bought from the drivers may be more expensive. There is one type of tickets for all means of transport (city buses, tramways and underground), but it differs from one city to another. This means that you cannot use in Warsaw a ticket bought in Krakow.

There are one-way or fixed-term tickets i.e. 24 hour, 30 day and 90 day ticket. Two types of tickets are used depending on the city: single and short-term tickets.

Single ticket is valid for one trip only regardless the distance. If you change one bus for another a new ticket should be punched, unless you have a 24 hour, weekly or monthly ticket (all of them available in Warsaw).

A short-term ticket is valid for a certain period of time only (e.g. for 10 or 30 minutes) from the moment it has been punched. If you use such a ticket, you may change the means of public transport (such tickets are in use in Łódź and Warsaw). Tickets for suburban bus lines (PKS) are available from the drivers or in the ticket offices at the bus stations. In the suburban area and in some cities there are also private buses and so called minibuses, and the tickets are sold by the drivers.

In Poland, there are four types of trains. Express and Intercity trains are the fastest and most luxurious – that stop only in large cities and usually have 2–3 stops on the way to the destination. Fast trains stop more frequently and are cheaper. Slow trains stop at each station and are the cheapest. Rail tickets are available in the ticket offices at the railway stations, train stations, in the ticket machines, through the Internet or are sold by the conductors. Tickets sold by the conductors may be more expensive.

In Poland the **international and domestic flights** operate at the following airports: Warsaw – Okęcie, Warsaw – Modlin, Gdańsk – Rębiechowo, Krakow – Balice, Poznań – Ławica, Wrocław – Starachowice, Katowice – Pyrzowice, Bydgoszcz, Szczecin – Goleniów, Łódź – Lublinek oraz Rzeszów – Jasionka. Airline tickets are sold by the ticket offices at the airports or through the Internet.

More information:

<http://www.pkp.pl> Polskie Koleje Państwowe

<http://www.lot.pl> LOT Polish Airlines:

Links to some web pages with passenger transport search engines in Poland³:

<http://www.e-podroznik.pl> Transport link search engine

<http://jakdojade.pl> Navigation for urban transport services

<https://dworzeonline.pl> Bus transport links search engine

Driving license

The driving license issued in EU/EFTA Member States **remains valid** in Poland.

In Poland, there are different **categories** of the driving license. The driving license categories applicable correspond to **standardised categories throughout the EU**.

For instance: driving license of category A entitles its owner to drive a motorcycle; category B – to drive a car with the mass not exceeding 3.5 T, category D – to drive a car with the mass over 3.5 T (except of buses), category D – to drive buses.

In Poland, the driving license is **issued** to a person who:

- 1) reached minimum age required to be permitted to drive vehicles of the relevant category;
- 2) holds a medical certificates stating that the holder is physically and mentally (if required) fit to drive a vehicle;
- 3) has received a required training required for a given category;
- 4) has successfully passed the state exam required for a given category;
- 5) spent at least 185 days of each calendar year in Poland on account of his/her personal or occupational ties, or can prove he/she has been studying for at least 6 months in Poland.

A citizen of EU/EFTA Member State should be of age required for a given driving license category in order to obtain the Polish driving license: aged 14 – AM; aged 16 – A1, B1, T; aged 18 – A2, B, B+E, C1, C1+E; aged 20 – A if the individual has had a driving license of category A2 for at least 2 years; aged 21 – C, C+E, D1, D1+E, subject to the detailed regulations on the minimum age for driving vehicles related to the uniformed services and pre-qualified persons; aged 24 – A, if the individual has not had a driving license of category A2 for at least

³ The web pages cited are usually run by private operators. The reference to these pages does not constitute by any means a recommendation of the Market Department of Ministry of Family, Labour and Social Policy regarding the owners of these pages, but is intended as an example showing a broad range of possibilities in terms of search for transport links in Poland.

2 years; D i D+E, subject to the detailed regulations on the minimum age for driving vehicles related to the uniformed services and pre-qualified persons.

A driving license **must not be issued** to an individual:

- 1) who, following a medical examination, has been found to be an active addict to alcohol or to a similarly acting substance;
- 2) who is subject to a driving disqualification by the final judgment for the duration and within the scope of the ban;
- 3) who is subject to a decision withdrawing or suspending the driving license for the duration and within the scope of the decision;
- 4) who holds another document entitling for driving a motor vehicle;
- 5) who obtained a driving license abroad, and the licence was suspended or withdrawn, for the duration and within the scope of the suspension or withdrawal decision;
- 6) whose driving license has been replaced following the supervision procedure over the driver within the scope laid down in the law on vehicle drivers.

More information:

<http://www.mib.gov.pl> Ministry of Infrastructure and Development

<http://www.krbrd.gov.pl> National Road Safety Council

<http://www.krbrd.gov.pl/pl/broszura.html> Information and education brochure "Recipe for... road traffic safety"

Care for children aged up to 3 years

Care for children aged up to 3 years may be provided in **nurseries** or **day care centres**, as well as by a **day carer** or a **nanny**. Childcare in forms specified under the Polish law may be carried out until the end of a school year in which a child is 3 years old or, where it is impossible or difficult for a child to participate in pre-school education – 4 years old.

Nursery is a primary form providing care to children under 3. Childcare in nurseries is provided for children since they are 20 weeks old and until the end of a school year in which a child is 3 years old. Childcare in nurseries is provided for a maximum of 10 hours a day to every child (in exceptional and justified circumstances this may be extended on parent's request, for an additional fee).

An entity which set up a nursery or day care centre develops its nursery or day care centre stature, where it is obliged to specify conditions for children admission. As principle, children of EU and EFTA Member States citizens are enrolled

on the same conditions and under the same procedure as Polish children. The basic form used in the procedure is **application for child's admission to the nursery or day care centre** – some of the gminas carry out the recruitment procedure via Internet.

Statute of the nursery or day care centre may specify certain preferential conditions for admitting children depending for example on factors such as large family, single parenthood, location of family's place of residence in the gmina that provides nursery or day care centre services.

Nursery or day care centre **may be established** by gminas, natural persons, legal persons and organisational units without legal personality.

Fees for children's stay and food at the nursery or day care centre **are borne by the parents**. The level of fees is determined by the nursery owner. In the case of public nurseries (owned by gminas), level of these fees is determined by gmina councils by means of a resolution. The gmina council may also, in part or in full, exempt parents from the obligation to pay the fee.

Gmina maintains and publishes in the Public Information Bulletin a **register of nurseries and day care centres** as well as the **list of day carers** from the relevant area. The register of nurseries and day care centres as well as the list of day carers from all over Poland are also published at the Emp@tia portal.

More information:

<http://www.zlobki.mrpips.gov.pl> Portal of the Ministry of Family, Labour and Social Policy

<https://empatia.mpips.gov.pl/web/piu/dla-swiadczeniobiorcow/rodzina/d3/rejestr-zlobkow-i-klubow> Register of nurseries and day care centres – Emp@tia Portal

<https://empatia.mpips.gov.pl/web/piu/dla-swiadczeniobiorcow/rodzina/d3/wykaz-dziennych-opiekunow> List of day carers – Emp@tia Portal

Education system

School obligation and education obligation

Polish education system makes a distinction between **school obligation and education obligation**.

Education is compulsory until the age of 18, and the school obligation comprises of two types of schools: 6-year long primary school (pupils aged 7–12) and 3-year long lower-secondary school (pupils aged 13–15).

Pupils or students with an evaluation for special education may receive education in particular types of schools until the end of a school year in a calendar year when they are:

- 1) 18 years old – in case of primary school,
- 2) 21 years old – in case of lower secondary school,
- 3) 24 years old – in case of upper secondary school (including post-secondary schools).

Children aged 6 are required to undergo a compulsory one-year **kindergarten education** in a kindergarten, pre-school class organised in a primary school, or in other form of pre-school education (kindergarten centre or pre-school education unit), including integration or special kindergartens as well as special establishments (in case of children with disabilities). Children with an evaluation for special education issued due to their disability may take advantage of a possibility to have their school obligation postponed until they are 9 years old.

Pupils graduate from primary school, if after a final classification they received **positive final classification grades** in all the compulsory classes. Pupils from the third grade of lower secondary school are obliged to take **an exam**. Taking the exam is one of the conditions for graduating from lower secondary school. The lower secondary school exam results are included in certificates issued to pupils, except for pupils with an evaluation for special education issued due to moderate or severe intellectual disability, who do not take the above-mentioned exam.

Pupils, students or graduates who during the school year of their lower secondary school exam, matriculation examination or examination to confirm professional qualifications were provided with **psychological and pedagogical assistance** at school due to their adaptation difficulties in relation to their **prior education abroad** or **language communication disorders**, may take the above-mentioned examinations under conditions tailored to their educational needs and psycho-physical abilities resulting from a respective type of difficulties, based on a positive opinion from the teachers board.

Pupils from primary school and lower secondary school are entitled to **free access to school books**, education materials and exercise materials for compulsory classes from the area of general education. Information on the subject is provided by the school.

In primary schools, lower secondary schools and upper secondary schools there is a **six-grade assessment scale**, from 1 to 6, with 1 being the lowest grade and 6 the highest.

School year in a primary school, lower secondary school and upper secondary schools is divided into **two semesters**. Classes take place from 1 September to the nearest Friday after 20 June.

Education system entails public educational unit, public units with integration or special classes, integration or special:

- 1) **kindergartens** (children aged 3–6);
- 2) **primary schools** (pupils aged 7–12), the criterion for admission to a primary school is age;
- 3) **lower secondary school** (pupils aged 13–15), the criterion for admission to a lower secondary school is a certificate of primary school completion; At the end of lower secondary school education pupils take compulsory lower secondary school exam which covers knowledge and skills in the field of humanities and mathematics and nature. The lower secondary school exam results are included in certificates issued to pupils, except for pupils with an evaluation for special education issued due to moderate or severe intellectual disability, who do not take the above-mentioned exam;
- 4) **Upper secondary schools:**
 - a) three-year general high school, four-year technical secondary school, three-year vocational school (students aged over 16),
 - b) post-secondary school with education period no longer than 2,5 year (persons aged 18),
 - c) three-year special school preparing for work, directed at students with moderate or severe intellectual disability and for students with multiple disabilities; after graduating from this school students receive a certificate to confirm they are prepared for work.

The condition for admission to upper secondary school (general high school, technical secondary school, vocational school or special school preparing for work) is having certificate of **lower secondary school completion**. Graduates from the above-mentioned upper secondary schools (except for vocational school and special school preparing for work), including the disabled, endangered with social ill-adjustment or socially ill-adjusted, have the right to take the **matriculation examination**. Persons who pass this exam receive a **matriculation certificate**, which is necessary to apply for admission to higher education studies. **The condition for admission to post-secondary school is completing secondary education.**

Students of vocational schools, technical secondary schools and post-secondary schools, including the disabled, endangered with social ill-adjustment or socially ill-adjusted, who will pass the **examination confirming their professional qualifications** in the area of a particular selected qualification, receive **certificate confirming a qualification**, and after passing all of the qualifications in a given profession and graduating from the school they also receive a **diploma confirming professional qualifications** enabling them to take on employment in a particular profession.

Depending on their aspirations and needs, vocational schools graduates may choose from several possibilities of **continuing education**:

- 1) persons who want to **acquire secondary education**, pass matriculation examination and possibly continue education in tertiary education, may enter education in general high school for adults from second grade;
- 2) persons who want to **acquire only additional professional qualifications** currently sought on the labour market may enrol on vocational qualification courses organised by public and non-public vocational education schools, establishments such as practical education centres and continuing education centres as well as by labour market institutions;
- 3) graduates of vocational schools interested in **obtaining a technician diploma** may acquire secondary education, necessary to receive this diploma, in general high school for adults (starting education from the second grade) and get the appropriate professional qualifications on vocational qualification courses.

Graduates of general high schools may continue their education in post-secondary schools with education period no longer than 2,5 year.

Higher education

The **tertiary education system** comprises of:

- 1) **first degree studies** – form of education admitting candidates with matriculation certificate, ending with acquisition of first degree qualifications (degree obtained: bachelor engineer or equivalent);
- 2) **second degree studies** – form of education admitting candidates with at least first degree qualifications, ending with acquisition of second degree qualifications (degree obtained: master, master engineer or equivalent);
- 3) **integrated master studies** – form of education admitting candidates with matriculation certificate, ending with acquisition of second degree qualifications (degree obtained: master or equivalent);
- 4) **third degree studies** – PhD studies carried out by an approved organisational unit of a university, scientific institute of the Polish Academy of Sciences, research institute or international institute operating on the territory of Poland and established under separate regulations; only candidates with second degree qualifications are admitted and the studies end with obtaining third degree qualifications (degree obtained: doctor or doctor of arts);
- 5) **postgraduate studies** – form of education admitting candidates with at least first degree qualifications, organised at the university, scientific institute of the Polish Academy of Sciences, research institute or Medical Postgraduate Training Centre, ending with obtaining postgraduate qualifications.

Only persons who obtained **matriculation examination** or certificate confirming results of matriculation examination by relevant subjects can apply for **admission to a university**. Rules of admission for the first year of studies are determined astronomically by the universities. The university determines, what matriculation examination results are a basis for admission to higher education studies. The university may carry out **additional preliminary exams** only when it is necessary to verify artistic skills, physical fitness or special predispositions to undertake studies on a particular faculty, which are not verifiable under a matriculation examination or **when a person who wants to enrol on a university has a matriculation certificate obtained abroad**.

Studies may take form of day, evening, extramural and extension studies. **Academic year** lasts from October till June. It is divided into two semesters. At present there are 410 universities operating in Poland, of which 132 are public universities, 270 non-public universities and 8 Church universities.

Graduates of the first degree studies can obtain the following **professional degrees**:

- 1) **architect engineer** – after achieving learning outcomes specified for the first degree qualifications at the Department of Architecture;
- 2) **landscape architect engineer** – after achieving learning outcomes specified for the first degree qualifications at the Department of Landscape Architecture;
- 3) **fire safety engineer** – for State Fire Service fire fighters after achieving learning outcomes specified for the first degree qualifications at the Department of Safety Engineering of the Main School of Fire Service at the courses organised for the fire fighters from the State Fire Service;
- 4) **engineer** – after achieving learning outcomes leading to acquisition of engineer competences;
- 5) **bachelor of nursing** – after achieving learning outcomes specified for the first degree qualifications at the Nursing Department;
- 6) **bachelor of obstetrics** – after achieving learning outcomes specified for the first degree qualifications at the Obstetrics Department;
- 7) **bachelor** – after achieving learning outcomes specified for the first degree qualifications at departments other than departments specified in points 1–6, specialising in other areas of education.

Graduates of the second degree studies can obtain the following **professional degrees**:

- 1) **master** – after achieving learning outcomes specified for the second degree qualifications; or **master engineer** – after achieving learning outcomes leading to acquisition of engineer competences and learning outcomes specified for the second degree qualifications;

- 2) **master architect engineer** – after achieving learning outcomes specified for the second degree qualifications at the Department of Architecture;
- 3) **master landscape architect engineer** – after achieving learning outcomes specified for the second degree qualifications at the Department of Landscape Architecture;
- 4) **master fire safety engineer** – for fire safety engineers after achieving learning outcomes specified for the second degree qualifications at the Department of Safety Engineering of the Main School of Fire Service;
- 5) **master of nursing** – after achieving learning outcomes specified for the second degree qualifications at the Nursing Department;
- 6) **master of obstetrics** – after achieving learning outcomes specified for the second degree qualifications at the Obstetrics Department;
- 7) **master of arts** – after achieving learning outcomes specified for the second degree qualifications at the Art Departments;
- 8) **master** – after achieving learning outcomes specified for the second degree qualifications at departments other than departments specified in points 5–7, specialising in other areas of education.

Graduates of the integrated master studies can obtain the following professional degrees:

- 1) **doctor of medicine** – after achieving learning outcomes specified for the integrated master studies at the Department of Medicine;
- 2) **dentist** – after achieving learning outcomes specified for the integrated master studies at the Department of Medicine and Dentistry;
- 3) **veterinarian** – after achieving learning outcomes specified for the integrated master studies at the Department of Veterinary Medicine;
- 4) **master of pharmacy** – after achieving learning outcomes specified for the integrated master studies at the Department of Pharmacy;
- 5) **master of arts** – after achieving learning outcomes specified for the integrated master studies at the Art Departments;
- 6) **master** – after achieving learning outcomes specified for the integrated master studies at departments other than departments specified in points 1–5, specialising in other areas of education.

Adults may enrol on primary school for adults, lower secondary school for adults and general high school for adults as well as take general competence courses, and in case of vocational education – as part of continuing education in out-of-school forms (on vocational qualification courses, vocational skills courses and other courses enabling acquisition and supplementation of knowledge, vocational skills and qualifications) and in selected post-secondary schools.

The following persons may undertake and attend high education studies under the conditions applicable to Polish citizens:

- migrant employees who are citizens of EU/EFTA Member States and their family members, if they are living on the territory of Poland;
- citizens of EU/EFTA Member States and their family members, who have a right of permanent residence;
- citizens of EU/EFTA Member States and their family members, who have necessary funds to cover accommodation costs during their studies, can undertake higher education studies, PhD studies and other forms of education, as well as participate in scientific research and development works on the same conditions that apply to Polish citizens. These persons, however, **do not have the right** to social scholarship, special scholarship for disabled persons, and allowances.

In order to be able to enrol to higher education studies, the above-mentioned citizens have to **undergo a recruitment procedure** that is applicable to Polish citizens who apply to enter full-time studies. If they are admitted, they have – just like students and PhD students with Polish citizenship – the right to apply for the so-called motivational scholarships (i.e. scholarships for the best students, for learning achievements and outstanding achievements and outstanding sporting achievements). These citizens have an alternative possibility to apply for admission to higher education studies and attend them in a form and under conditions different than in case of Polish citizens, i.e. under rules applicable to third country citizens.

A **public university** may charge **fees only** for provision of educational services related to:

- 1) teaching students studying part-time and participants of part-time PhD studies;
- 2) repetition of particular classes on full-time studies and full-time PhD studies due to unsatisfactory learning outcomes;
- 3) carrying out studies in a foreign language;
- 4) organising extra-curricular classes, including classes to supplement learning outcomes necessary to take up second degree studies in a particular department;
- 5) carrying out post-diploma studies, further training courses, and trainings;
- 6) carrying out confirmation of learning outcomes.

Learning Polish

Polish courses are organised by universities as well as private language schools. These include summer courses, semester courses, year-round courses, workshops in Polish or postgraduate programs on teaching Polish culture and Polish as a foreign language. These courses are organised for a fee.

More information:

<http://en.men.gov.pl> Ministry of National Education

<http://www.nauka.gov.pl/en/> Ministry of Science and Higher Education

<http://www.go-poland.pl>

<http://www.nauka.gov.pl/podejmowanie-i-odbywanie-przez-cudzoziemcow-nauki-w-polskich-szkolach-wyzszych/>

<http://www.buwiwm.edu.pl> Bureau for Academic Recognition and International Exchange

<http://www.mazowieckie.pl/kuratorium> Education Office (Mazowieckie Voivodeship)

<http://www.uw.edu.pl> Polonicum Institute of the University of Warsaw (Polish language courses)

<http://www.uj.edu.pl> Jagiellonian University (Polish language courses)

<http://www.uni.lodz.pl> School of Polish for Foreigners at the University of Łódź

<http://www.us.edu.pl> School of Polish Language and Culture at the University of Silesia in Katowice

<http://www.kul.edu.pl> School of Polish Language and Culture of the Catholic University of Lublin

<http://www.umcs.lublin.pl> Polish Language and Culture Centre for Polish People from Abroad and Foreigners of the Maria Curie-Skłodowska University in Lublin.

How to find a school?

Right to care and education in public institutions

Citizens from EU/EFTA Member States **have access** to care and education in public institutions **on the conditions applicable to Polish citizens** until the age of 18 or graduation from the public upper secondary school.

The Ministry of National Education keeps a **Register of Schools and Educational Institutions** (RSPO), available in the electronic form at the website of the Ministry. You can find information on schools and institutions also at the **education boards** that have lists of public and non-public schools and institutions over

which they exercise pedagogical supervision, as well as with local authorities that are responsible for running public schools and keep lists of schools and non-public institutions.

In the case of kindergartens, primary schools and lower secondary schools there are “catchment areas”: children are ensured a place in a kindergarten and school in the circuit where they live. Information on circuits are available in the RSPO, you can also get it in the very school, at the education department of a gmina (city, district) office competent for your place of residence. There are no circuits in the case of integration schools and special schools, including those functioning in special establishments. **Integration primary schools and lower secondary schools** are run by gminas, while **public and integration upper secondary schools and special schools and institutions** are run by poviats.

Citizens of EU/EFTA Member States who **do not speak Polish** or speak Polish **insufficiently** to be able to go to school have the right to: additional, free Polish classes and additional compensatory classes in school subjects and to support by a person who speaks the native language of the pupils, working at the school as a teacher’s assistant. The school can also organise classes in the language and culture of the country of the pupils’ origin. They can also use psychological and pedagogical assistance organised by the director of a given educational unit adequately to their identified developmental and educational needs.

Information on tuition fees

Public kindergartens are paid for children of citizens of EU/EFTA Member States on the same basis as for Polish children.

Education is **free** for children of EU/EFTA Member State citizens in **public primary schools, lower secondary schools and upper secondary schools** of all types and kinds, **until they turn 18** or graduate from the school where they began education before turning 18 (for example in a general high school).

Education in public schools for adults, public post-high schools, public art schools, public institutions and public colleges for social service workers and life-long learning in the form of qualification vocational courses for the citizens of EU/EFTA Member States with the right of residence or the right of permanent residence takes place on the conditions for Polish citizens.

Documents required to enrol a child in a school or kindergarten

The children of EU/EFTA Member State citizens are enrolled in public kindergartens, first grades of public primary schools and first grades of public lower secondary schools relevant for their place of residence in Poland on the same conditions and under the same procedure as Polish children.

The basic document is an **application for admission to kindergarten or application for a child's admission to a primary school or a lower secondary school**, filled on a special form or electronically. In some cities there is an electronic system for enrolment of children in kindergartens or first grades of primary school – detailed information is provided by schools or education departments of local governments, offices of the gmina, city, or district – in the chosen place of residence for the duration of your stay in Poland.

Children are enrolled in upper grades of public primary schools, public lower secondary schools or public upper secondary schools on the basis of:

- A certificate or another document certifying completion of a school or subsequent stage of education abroad;
- A certificate, declaration or another document issued by a school abroad confirming attendance to school abroad and defining a grade or stage of education that a child completed in a school abroad, and a document confirming the sum of years of schooling of the child.

In the case of **candidates to a school offering vocational education** – in addition to the documents listed above, it is necessary to provide medical certificates on absence of health contraindications to taking up practical vocational training.

Enrolment of an EU/EFTA Member State citizen to a **post-secondary school** takes place on the basis of a document confirming his/her secondary education or a document that allows enrolment in a university in the country of origin. If on the basis of submitted documents the total number of completed grades cannot be clearly determined, the parents or guardians of the child or an adult student submit a written declaration to this effect.

The director of a given institution may ask the parents to provide a translation of documents issued by a foreign school.

If a child of an EU/EFTA Member State citizen may not submit the above documents, he/she is enrolled and classified to a grade or to a semester based on a placement interview. If a child does not speak Polish or does not speak Polish sufficiently to take part in such an interview, the director of the institution must hold the interview in a language the child speaks fluently.

More information:

<http://www.men.gov.pl> Ministry of National Education

<https://sio.men.gov.pl/index.php/rspo> Register of Schools and Educational Institutions

<http://www.nauka.gov.pl/en/> Ministry of Science and Higher Education

Health care

Eligibility to health care services

In Poland, medical services provided by the public and non-public service providers.

The following people are eligible to **health care services** financed from public funds:

1. **People covered by the Polish universal (compulsory or voluntary) health insurance in the National Health Fund (NHF), hereinafter referred to as the “insured”.**

Both Polish citizens and EU/EFTA Member State nationals living in the territory of an EU/EFTA Member State can be insured. The insured are also family members of the above persons who live in the territory of Poland or an EU/EFTA Member State other than Poland if they are not persons subject to obligatory insurance in Poland and are not entitled to health care services on the basis of Community regulations on social security coordination.

Every EU/EFTA Member State citizen subject to health insurance in Poland **must obtain a PESEL number** just like all Polish citizens.

Your PESEL (Universal Electronic System for Registration of the Population) number is an 11-digit symbol identifying a given natural person. It contains the following elements: date of birth, an ordinal number, a number denoting sex and a control digit. **Applications for a PESEL number** are submitted to a gmina or city office.

Mandatory health insurance covers *inter alia*: employees, persons who work on the basis of an agency agreement or a mandate contract or another agreement for the provision of services, persons pursuing economic activity, with the exception of persons who have suspended economic activity, persons receiving retirement or disability pension, pupils, students and PhD students, the unemployed, persons receiving some social assistance benefits or some family benefits. People who live in Poland can also take out voluntary insurance by concluding a voluntary health insurance agreement with a voivodeship branch of the NHF competent for the place of residence of that person in Poland.

Insured persons are obliged to **register their family members for health insurance** (their children, adopted children – up to 18 years old and if the children continue education – up to 26; spouse; ascendants who live in the same household with the insured), unless they have their own health insurance. Grandparents may add grandchildren to their health insurance only where neither of the parents are required to pay healthcare contributions or are not entitled to healthcare services under the rules on coor-

dination by virtue of employment or self-employment or voluntary insurance.

2. EU/EFTA Member State citizens not covered by the Polish universal health insurance and subject to health insurance in another EU/EFTA Member State during temporary residence in Poland.

During temporary residence in Poland, for example for the purpose of studies or during job search, if such people collect an unemployment benefit granted in another EU/EFTA country they can take advantage of free health care services when they present a **European Health Insurance Card**. This right covers nonetheless only the services considered essential for medical reasons, taking into account the nature of these services and the expected length of stay in Poland.

Health insurance contribution

Insured persons pay **health insurance contributions of 9%** of the calculation basis (e.g. income, minus contributions for social insurance, retirement or disability pensions or at least 75% of the average monthly salary in the enterprise sector, published by the President of the Central Statistical Office – in the case of people pursuing non-agricultural economic activity). Health insurance contributions are payable by employers, social insurance institutions, retirement/pension institutions and social security centres, schools and higher educational establishments, etc. (contribution payers).

Using health care services

If you are a person entitled to health care services financed from public funds in Poland (service beneficiary), you can use these services **exclusively** in institutions that provide health care services and have signed a contract with the National Health Fund. The vast majority of health care units in Poland have such contracts. If health care services are provided as an emergency by an entity that does not have a contract with the National Health Fund, the service beneficiary has the right to these services to the extent necessary.

The service beneficiaries choose a **physician, nurse and midwife of primary health care** by submission of a written declaration. Typically, the first visit to a selected health care facility is associated with registration and selection of a primary health care physician.

In order to register it is necessary to **verify a patient's rights to health care services**. This is done by the health care facility in the electronic system eWUŚ (Elektroniczna Weryfikacja Upoważnień Świadczeniobiorców – Electronic Verification of Service Beneficiary Rights), which enables immediate confirmation of the patient's right to health care services financed from public funds. Verification of

the right to health care services financed from public funds takes place on the basis of a PESEL number and a document confirming identity. This can be for example an ID card, passport, driving licence, and in the case of children covered by the schooling obligation up to 18 – a valid school ID.

If it is not possible to verify patient rights in the electronic system, you must present a document confirming the fact of being subject to health insurance, such as a **ZUS RMUA form**. If the patient does not have such a document, he/she **may submit a written declaration** on the right to health care services.

Scope of health care services and emergency numbers

Health care services can be provided by both public and private entities having a contract with the National Health Fund to the extent applicable. Health care services financed from public funds include:

- **Health care services** for maintaining, saving, restoring and improving health and other medical actions resulting from the treatment process or regulations, defined by the Minister of Health;
- **Health care services in kind** – medicines, medical devices, associated with the process of treatment – for partial payment, paid as a lump sum or paid in full;
- **Services accompanying treatment** – accommodation and meals, sanitary transport in 24-hour or a day health care institutions.

A primary health care physician can treat you for basic ailments and, if necessary, he/she will refer you to doctors of other specialties. **Without a referral** from your primary health care physician, you can take advantage of health care services of the following specialists: **gynaecologist and obstetrician, dentist** (only few dental services are paid for by the NHF), **venerologist, oncologist, psychiatrist**. In emergency, health services are provided without a referral. You also need a referral if you need hospital services (you do not need a referral in case of an accident, injury, poisoning or when your life is in danger). During your stay in a hospital the treatment, examinations and medicines are free.

The national 24-hour emergency phone number is 112.

Information on health care facilities that have contracts with the National Health Fund can be obtained from voivodeship NHF branches. Phone numbers to individual NHF branches can be found on the NHF website.

Payment for health care services and medications

In the case of health care services under the universal health insurance, services are provided free of charge unless regulations provide for participation of service beneficiaries in the costs.

Payment applies to the services clearly indicated in the national legislation as not provided under health insurance. These are for example services provided in spa treatment establishments to insured persons without a referral to this kind of treatment; travel and accommodation costs during spa treatment – the service beneficiary bears the cost of travel to and from spa treatment and partial cost of food and accommodation in a spa, vaccines other than those listed in the regulations on infectious diseases and infections. The supply of medical devices such as prostheses, eyeglasses, wheelchairs, etc. is limited in terms of quantity and partly paid.

Free medicines are given to the insured admitted to a hospital or another health care facility for people who need 24-hour or day medical care, and during health, care, diagnostic and rehabilitation procedures by entities authorised to provide services under health insurance, as well as when these entities provide emergency assistance.

To purchase medicines at a reduced price you need a **prescription** issued by a physician or paramedic, nurse or midwife – if they have the right to exercise the profession.

Medicines are dispensed at pharmacies, usually on the basis of prescriptions issued by authorised persons:

- Free of charge,
- For a lump sum,
- For a price reduced to 30% or 50% of the financing limit, or
- For a full price – in the case of medicines from outside the list of reimbursed medicines or if a given medicine is prescribed in an indication not covered by reimbursement.

Based on an order of a health insurance physician you are entitled to **free journey by means of sanitary transport**, including by air, to the nearest hospital providing appropriate services and back, in case it is necessary to provide immediate treatment or to preserve the continuity of treatment, as well as in the case of locomotor organ dysfunction which makes it impossible to use public transport, for treatment – to the nearest health care facility providing services in the required scope, and back. In other cases, on the basis of an order from a health insurance physician transport is provided for **total or partial payment**.

More information:

<http://www.nfz.gov.pl> National Health Fund

<http://www.mz.gov.pl> Ministry of Health

Private life

Vital records

Events such as birth, marriage, and death must be registered in the form of **vital records** in the vital records registry by the Head of the Registry Office competent for the place of the event. Vital records drawn up at the vital records registry are sole evidence for the events they attest to in Poland. For the purposes of documenting events, including in some judicial or administrative proceedings, the registry issues complete and abridged copies of vital records. The Polish law also provides for the possibility of drawing up Polish vital record on the basis of a foreign vital record.

Birth of a child

The **birth of a child** in Poland must be reported to a Registry Office competent for the place of birth of the child within 21 days from the date of drawing up a birth card or, if the child is born dead, 3 days from the date of drawing up a still birth card. A birth/still birth card is a medical document issued and passed to a Registry Office by an entity involved in medicinal activity.

A birth card is provided 3 days from the date of its preparation, a still birth card is provided 1 day from the date of its preparation. A birth must be reported by: the mother or father of the child, with full capacity to perform acts in law. The mother or father of a child who are over 16 can report a child if they have limited capacity to perform acts in law. In other cases a child can be reported by: the statutory representative or guardian of the mother. The birth of a child can also be reported through a proxy. If child birth is not reported within the above deadlines, registration of birth and choice of the first name takes place ex officio. After registration of birth, the Head of the Registry Office shall issue one free-of-charge abridged copy of a birth certificate to the person who reports the birth.

Marriage

Marriage can be entered into only by a woman and a man who meet all of the following conditions: are 18 years old, are not completely legally incapacitated, have no mental illness or mental retardation, are not married, have no “family ties” (they are not related or related by marriage in the direct line, are not siblings), are not adoption siblings. Civil partnerships, including between persons of the same sex, are not permitted or regulated.

Marriage can be concluded **in two forms**: before a freely selected Head of the Registry Office or before a priest (religious marriage with civil and legal effects). Marriage takes place when a man and a woman, both present, at the

same time make a declaration of marriage in the presence of the Head of the Registry Office.

Persons who want to enter into marriage should submit or present the required documents to the Head of the Registry Office. If any of the documents proves particularly difficult to obtain, the court may release the person concerned from the obligation to submit or present such document.

Marriage also takes place when a man and a woman who enter into marriage, under the internal law of the Church or other religious association recognised by national law, in the presence of a clergyman declare their will to concurrently enter into marriage under the Polish law (then the Head of the Registry Office draws up a marriage certificate).

For a religious marriage to be valid under civil law, the following conditions must be met: persons who intend to enter into marriage must obtain, before entering the state of matrimony, from the Head of the Registry Office the certificate that there are no circumstances preventing them from entering into marriage. The certificate is then submitted to the clergyman. After the marriage takes place, a clergyman is required, within 5 days, to send the above certificate, along with the certificate confirming that the marriage declaration was made in his presence, to the Head of the Registry Office. Those documents are the basis for drawing up a marriage certificate.

Documents required to enter into marriage: the identity document (i.e. ID card, passport) must be presented and the following documents must be submitted: written declaration (document valid for 6 months from the date of submission, in which the persons who intend to get marriage make a written statement that there are no obstacles preventing marriage, as defined in the Family and Guardianship Code; the statements are made under pain of penal liability for making a false statement), court permits for contracting a marriage, if required by the Family and Guardianship Code; court permits for entering into marriage through an attorney and powers of attorney, if the marriage is to be contracted through an attorney).

If a Polish citizen does not have registry records made in Poland, he/she submits foreign registry records or other document issued in the country, where registry records are not kept, and certifying birth, and if the said person used to be married – a marriage certificate along with the document confirming the cessation or annulment of marriage, or confirming that the marriage was declared non-existent.

An EU/EFTA citizen who wants to get married in Poland must present the identity document and submit, apart from the written declaration, a document

certifying that he/she may enter into marriage in line with the applicable law; however, if the document proves very difficult to obtain, the court may, upon request of the said citizen, release him/her from the obligation to submit such document. If the submitted documents do not allow to determine the data necessary to draw up the marriage certificate (i.e. to determine the details of the person and his/her marital status), a copy of birth certificate must be submitted, and if the person was previously married – a copy of marriage certificate with an annotation about its cessation, annulment or declaration on its non-existence, or a copy of marriage certificate with a document confirming its cessation, annulment or declaration on its non-existence.

Documents confirming cessation, annulment or non-existence of marriage include an abridged copy of death certificate or a copy of a valid court judgment on death or considering the previous spouse deceased, a copy of a valid court judgment on divorce, a copy of a valid court judgment on annulment of marriage or a copy of a valid judgment declaring the marriage to be non-existent.

The statement on the **surname of each spouse** after contracting a marriage is made before the Head of the Registry Office directly after entering into marriage or before the Head of the Registry Office draws up a certificate on the lack of circumstances precluding marriage. The spouses may have the same surname previously used by one of them, retain their previous surnames or combine both surnames. If no statement is made about the surname, both spouses retain their previous surnames. **Children have the surname** which is the surname of both spouses. If spouses have different surnames, a child uses the surname they indicate in their statements. Spouses may indicate a surname of one of them, a surname created by combining the surname of the mother and the surname of the father. If the spouses did not make the statements on the surname of their child, the child shall have the surname consisting of the surname of the mother with the surname of the father. When the marriage certificate is drawn up, one free-of-charge abridged copy of the marriage certificate is issued ex officio.

Death

Death is registered in the Registry Office competent for the place of death, by submitting the death certificate (a medical document confirming death, issued to the person who has the right to bury the deceased) within 3 days from its preparation; and 24 hours from the death, if the death was caused by an infectious disease.

Persons obliged to register death are, in the following order: the spouse, descendants (e.g. child), ascendants (e.g. parents, grandparents), lateral relatives up to the fourth degree (e.g. brother), relatives by affinity up to the first degree (e.g.

in-laws). After registration of death, the Head of the Registry Office shall issue one free-of-charge abridged copy of death certificate.

More information:

<http://www.mswia.gov.pl> Ministry of the Interior and Administration

<http://www.obywatel.gov.pl> OBYWATEL Portal

Cultural and social life

Cultural life

The main organisational form of cultural activity in Poland consists of publicly-funded **cultural institutions**, ranging from museums and artistic institutions (such as theatres and philharmonics) to local small libraries and cultural centres. The number of cultural institutions in Poland is currently close to 7,000. In addition to cultural institutions, cultural activities are also provided by a large number of non-governmental organisations, as well as churches and religious associations and private enterprises. Information about culture and entertainment in Poland is available in daily newspapers (on Fridays the main daily newspapers publish cultural guides for the following week), TV, radio (including thematic channels) and online.

Museums offer interesting collections of both ancient and contemporary art. Some of them present masterpieces of world art, such as Leonardo da Vinci's 'Lady with an Ermine' and Rembrandt's 'Landscape with the Good Samaritan' in the National Museum in Krakow, or Hans Memling's 'Last Judgement' in the National Museum in Gdańsk. Museums are usually open Tuesday to Sunday until about 4.00 pm, and some until 6.00 pm. Admission fees are not high, and on selected days entry to some museums is free of charge.

The largest cultural institution is the **Teatr Wielki – Polish National Opera**, which is among the biggest in the world, and presents classic operas, as well as contemporary works, performed by world renowned artists. Other opera theatres are located in 9 largest cities in Poland.

Drama theatres function in all larger urban centres (with the summer break in July and August). In the summer months, theatres open also in resorts (such as Sopot or Zakopane). The most famous **Polish theatres** include the National Theatre in Warsaw, the Helena Modrzejewska National Stry Theater in Krakow, TR Warszawa, Teatr Polski in Wrocław. The most well-known **musical theatres** in Poland include the Danuta Baduszkowa Music Theatre in Gdynia and the Roma Musical Theatre in Warsaw. The most notable among numerous Polish

theatre festivals include the Shakespeare Festival in Gdańsk, the Divine Comedy International Theatre Festival in Krakow, the Singer's Warsaw Jewish Culture Festival and the International Festival of Puppetry Art in Bielsko-Biała.

Philharmonics function in the largest cities of individual regions. The most renowned is the Warsaw Philharmonic. The most popular classical music festivals with the longest tradition include: the Music Festival in Łańcut, the Moniuszko Festival in Kudowa Zdrój, the Chopin Festival in Duszynki Zdrój and the International Festival of Contemporary Music Warsaw Autumn (Warsaw) and the Wroclaw Cantans in Wrocław. Open-air concerts are organised i.a. in Żelazowa Wola, i.e. the birth place of famous composer Frederic Chopin. Poland organises important music competitions, such as the International Fryderyk Chopin Piano Competition (Warsaw), the International Henryk Wieniawski Violin Competition (Poznań) and the International Stanisław Moniuszko Vocal Competition (Warsaw).

Prices of tickets to theatres, operas and philharmonics vary and depend on many factors (i.a. location, profile and size of the institution). Almost all institutions offer discounts for children and youth, as well as for senior citizens. More affordable standing tickets are offered for more expensive performances.

Poland has an extensive network of **cinemas**, ranging from multiplexes to small art houses. They display popular hits of global cinema and the best Polish films, as well as ambitious European, American and Asian films. They also screen documentaries and short films. Foreign films shown in Polish cinemas are usually not dubbed.

It is worth noting that Poland is also an **attractive country for tourism**. The UNESCO World Heritage List includes the historic centres of Krakow and Warsaw, salt mine in Wieliczka, old city of Zamość, the Białowieża Forest, medieval town of Toruń, castle of the Teutonic Order in Malbork, Kalwaria Zebrzydowska – mannerist architectural and park landscape complex and pilgrimage park, or wooden churches of Southern Małopolska.

Social life

Polish is the official language in Poland. Foreign languages most frequently spoken by Poles include English and, to a lesser extent, German, French and Russian.

Polish feasts which are at the same time public holidays include: 1 January – New Year, 6 January – Epiphany, March or April – Sunday and Monday, the first and second day of Easter, 1 May – Labour Day, 3 May – Constitution Day, May or June (first Thursday 9 weeks after Easter) – Corpus Christi, 15 August – Armed Forces' Day / Assumption Day, 1 November – All Saints' Day, 11 November – Independence Day, 25 and 26 December – Christmas.

More information:

<http://poland.pl> Portal with information about Poland

<http://www.poland.pl> Online Poland guide

<http://www.travelpoland.com/> Tourist portals dedicated to Poland

<http://www.polska.travel/pl>

<http://culture.pl/pl> Information about Polish culture with a calendar of cultural events (in Polish and English)

<http://www.dwutygodnik.com/> Online cultural magazine, presenting cultural events (in Polish and English)

<http://www.biweekly.pl>

Checklist for before and after you arrive in Poland

Before coming to Poland you should:

1. Familiarise yourself with living and working conditions in Poland, as well as with the situation on the Polish labour market. You may find the relevant information in this brochure, and on the European job mobility portal EURES and the Polish EURES website.
2. Check whether your professional qualifications are recognised in Poland.
3. Start looking for a job and obtain information about the employers you want to apply to after arriving in Poland. You may use the EU database of job offers at the EURES European job mobility portal, which also presents offers of jobs in Poland. It is also worth using the services of an EURES advisor in your country or contact the Polish EURES personnel, preferably from the region where you are looking for a job, which will allow you to obtain information about the labour market, job offers, as well as working and living conditions in Poland. When you find a job, you should carefully analyse the conditions offered and make sure that they meet your expectations.
4. Obtain the European Health Insurance Card, which guarantees access to health care services in the case of accident or disease, buy accident insurance or private health insurance (optionally).
5. Prepare a set of documents, including a valid identity document, birth certificate, all agreements or correspondence with the employer, documents on previous employment and education, courses, additional qualifications and references translated into Polish.

6. Find accommodation.
7. Have sufficient financial resources to maintain yourself until you get the first pay.

After arriving in Poland you should:

1. Regulate the accommodation-related issues (e.g. rent an apartment).
2. Meet with the employer to make sure that your earlier arrangements concerning employment/interview are still valid.
3. Open a bank account (the right to open such account is granted to foreign natural persons with full legal capacity, employed by an entity having its registered office on the territory of Poland or receiving disability pension, retirement pension or scholarship). When you apply for opening of a bank account, you will most often be required to submit, apart from your ID document, a certificate from your employer on your employment in Poland or a document confirming that you receive disability pension, retirement pension or scholarship.
4. Citizens of the EU/EFTA Member States are not required to have a work permit in Poland, but if their stay in Poland lasts longer than 3 months, it must be registered. To register your stay, you should go to the voivodeship office competent for your place of stay.
5. Apply for a tax identification number (NIP) to the tax office competent for your place of residence in Poland.
6. If you stay for a longer period, you may also apply for a PESEL (personal identification) number to the city/town or gmina office. When you are granted the PESEL number, it will become the ID replacing the passport series and number.
7. Register with the selected outpatient clinic and choose your primary care physician.
8. Regulate the issues related to admission of your children to a nursery, kindergarten or school (if your children will also live in Poland).
9. Purchase a Polish mobile phone number, which will allow you to make cheaper phone calls in Poland than those from your foreign mobile phone number.

More information:

<http://www.eures.europa.eu> European job mobility portal of the European Commission

<http://www.eures.praca.gov.pl> Polish EURES website



WORKING IN POLAND

Free movement of workers in the EU/EFTA

Right to free movement of workers

Pursuant to the Treaty on the Functioning of the European Union (TFEU), every citizen of the Union **has the right to move and reside freely within the territory of the Member States**, in accordance with the conditions defined in the EU law. Free movement within the EU is one of the fundamental rights of citizens of the EU Member States. Pursuant to Article 45 of the TFEU, free movement of workers is based on equal treatment of the citizens of the EU Member States in terms of remuneration and other conditions of work and employment. Free movement of workers applies also to family members of migrants.

The free movement of workers in the EU **applies** also to the citizens of the EFTA Member States and Switzerland in line with separate accession treaties and agreements with the EU.

Regulations on free movement of workers authorise you to:

- search for a job in other EU/EFTA Member State;
- work in other EU/EFTA Member State without the need to obtain a work permit;
- reside in other EU/EFTA Member State for the purpose of employment;
- remain in other EU/EFTA Member State after having been employed in that State, subject to conditions defined in the EU law;
- be treated on equal terms with the citizens of a given EU/EFTA Member State with regard to access to employment, work conditions, access to social and tax privileges, access to trainings, rules of membership in trade unions, access to housing, access to education, vocational training and vocational training for children of employees, assistance provided by labour offices.

Free-of-charge legal advice on rights stemming from free movement of workers is provided in Poland by district labour inspectorates.

Citizens of the EU/EFTA Member States who enter into an employment contract with a Polish employer are subject, as a rule, to Polish labour law and **do not have to apply for a work permit**. However, there are some exceptions concerning the access of the citizens of the EU/EFTA Member State to work in certain

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professions, e.g. restrictions on access to some positions in public authorities, the position of the editor-in-chief of a newspaper or magazine.

At the same time, you can work in Poland as the so-called **posted worker**, i.e. worker employed by an employer having its registered office in other EU/EFTA Member State, who is temporarily posted to work in Poland. Posted workers must be employed on conditions that are not less favourable than those laid down in the Polish Labour Code and other regulations on rights and obligations of workers. This concerns among others minimum remuneration, amount of remuneration and extra pay for overtime, norms and duration of working time, holidays, or health and safety at work.

Restrictions on access to some professions

The principle of equal access to the labour market is implemented subject to certain exceptions, such as access to some professions; e.g. the citizens of other EU/EFTA countries have no access to some jobs in the public sector, including the public administration – both at the central and local level, to some positions in the judicial system, such as judges, judge assistants, legal secretaries, prosecutors, jury members, probation officers, bailiffs, Civil Service employees, Prison Guard officers. Restrictions also include the position of the editor-in-chief of a newspaper or magazine.

As for the civil service employment, when the director general of an office publishes information on vacancies, he/she names the positions, with the approval of the Head of Civil Service, which may be sought both by the Polish and EU/EFTA Member States citizens who are entitled to be employed in Poland under the EU legislation provisions. An individual without Polish citizenship may be offered a job which does not consist in direct or indirect exercise of public authority or function designed to safeguard the general interest of the State, if he/she has the proven knowledge of the Polish language. Furthermore, such an individual must be able to communicate in Polish that should be confirmed by a relevant document.

More information:

<http://ec.europa.eu/> European Commission website

<https://dsc.kprm.gov.pl/znajdz-prace-w-sluzbie-cywilnej>

<https://dsc.kprm.gov.pl/pytania-i-odpowiedzi-8>

https://dsc.kprm.gov.pl/sites/default/files/pliki/pm_ordinance_0.pdf

<http://isap.sejm.gov.pl/DetailsServlet?id=WDU20090640539> Rules of employment in civil service and other useful information

How to find a job

The individuals who are citizens of the EU/EFTA Member State may work in Poland without the need for work permit on the same basis as the Polish citizens.

You may look for a job in Poland on your own and submit the CV with the cover letter to the selected employers, or through:

- **the EURES network** which has been established by the European Commission and includes the public employment services and other authorized organisations, and is intended to support the workers' mobility in the EU/EFTA Member States. Any EU/EFTA country citizen may use the network services which include EU job matching and informing on the living and work conditions in the EU/EFTA Member States. In Poland, the job offers are published on the European Job Mobility Portal which contains job offers from all public employment services of the EU/EFTA countries and other EURES members, this is why you may find there job offers of the Polish poviats labour offices and Voluntary Labour Corps;
- **poviat labour offices** which enter job offers to the Central Job Offer Database. In order to make use of all job offers held by the poviat labour office you must register with this office as unemployed or job seeker. The registration also provides access to the job offers which contain Polish employer data that only the office knows;
- **Voluntary Labour Corps** which provide job placement services mainly for the youth, while the offers may be found in the Job Matching Database;
- **operators who run employment agencies** which select and match personnel for the employers. In order to run their business in Poland the employment agencies must obtain a certificate which confirms entry in the employment agencies register kept by the Voivodeship Marshals competent for the seat of agency. The employment agency is prohibited from charging the individuals the agency is seeking employment or any other remunerable work or provides assistance for to select proper job and working place, with any fees other than a fee for costs of travelling there and back of the individual, issue of visa, medical examination and document translation. The fees may be charged on account of actually incurred costs associated with sending an individual to work abroad, provided that these fees are specified in the agreement concluded with individual to be employed abroad. Lists of the agencies entered into the employment agency register are available on the website of National Register of Employment Agencies. The offers of the employment agencies may be found on their websites;

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- **operators entitled to provide job placement services without being entered into the employment agency register** – i.e. social integration centres and clubs, dedicated military bodies providing services for the professional soldiers who are or have been discharged from professional military service, as well as educational agencies providing employment for the teachers in the Polish communities abroad;
- **internet portals** run by the operators who provide job placement services only in the form of collecting electronic documents and making available the information on the job offers through the IT systems. These agencies are exempt from the obligation to be entered into the register of employment agencies.

Polish employers and the operators providing job placement services in Poland **publish** the job offers in the press, Internet or in their premises as well as using other communication forms such as social media.

The majority of **daily newspapers**, both nationwide and local, contains special columns with job offers. The most popular nationwide newspaper with job offers is “Gazeta Wyborcza” with “Work” insert published on Mondays. Also each local daily publishes job offers.

More information:

<http://www.eures.europa.eu> European job mobility portal of the European Commission

<http://oferty.praca.gov.pl> Central Database of Job Offers

<http://praca.gov.pl> Registration as unemployed/job seeker in the Poviats Labour Office;

<http://www.mbp.ohp.pl> Voluntary Labour Corps job placement database

<http://stor.praca.gov.pl> National Register of Employment Agencies

<http://psz.praca.gov.pl> Portal of Public Employment Services

Links to some web pages with real estate offers in Poland⁴:

<http://www.pracuj.pl> <http://www.praca.interia.pl>

<http://praca.gazeta.pl> <http://www.praca.wp.pl>

⁴ The web pages cited are usually run by private operators. The reference to these pages does not constitute by any means a recommendation of the Market Department of Ministry of Family, Labour and Social Policy regarding the owners of these pages, but is intended as an example showing a broad range of possibilities in terms of job seeking in Poland.

<http://www.gowork.pl> <http://praca.onet.pl>

<http://www.workservice.pl> <http://www.jobs.pl>

<http://www.praca.pl> <http://www.cvonline.pl>

<http://www.hrk.pl> <http://www.careerjet.pl>

<http://www.monsterpolska.pl> <http://www.jobcenter.com.pl>

How to apply for work

Most often in his vacancy notice the employer requests the potential candidates to submit a curriculum vitae which should contain the following information: personal data (first and last name, address, telephone number, e-mail), professional experience, (any job that helped acquire experience useful for the new work), education and professional qualifications, as well as any extra skills.

The CV should be as concise as possible – one or two A4 size pages at the most. The CV should be followed by your consent for processing of your personal data confirmed with your signature as follows: *“I represent that I agree to have my personal data processed in view of the recruitment process purpose (in accordance with the Law of 29.08.1997 on personal data processing, as amended).”*

The cover letter is another required document which justifies selection of the job offer. It is more personal than the Curriculum Vitae. Typically, it is hand-written and does not exceed one A4 size page.

Templates for the Cvs and cover letters are available on the vortal of Public Employment Services of labour offices in “For unemployed and job seekers” tab, or on the Europass website.

The CV and cover letter may be submitted personally, by mail or by e-mail. In his vacancy notice the employer informs about the way the candidates will be contacted. The job may also be applied for through the dedicated IT tools of the employer or job placement agency in Poland.

The employer carries out a preliminary selection of the candidates based on their submitted documents, and then interviews the selected persons.

More information:

<http://psz.praca.gov.pl> Vortal of Public Employment Services

<http://www.kariera.pl> Job offers, CV and cover letter templates

<http://mycv.pl> CV templates and examples of cover letter

<http://europass.org.pl> Standard CV template applicable in the EU

<http://www.niepelnosprawni.pl> Portal for the disabled

Recognition of qualifications

If a citizen of a EU/EFTA Member State desires to take up a job in a **regulated profession** in Poland, or if he/she acquired qualifications in Poland but intends to set out to another EU/EFTA Member State to pursue a profession which is regulated in that State, he/she needs an official recognition. The same profession may be regulated in one EU/EFTA Member State whereas in other Member States it is not.

Recognition is granted by the competent **host state authority**. In the case of unregulated professions this is the employer who decides about employment of an individual with qualifications acquired in another EU/EFTA Member State. A formal recognition of professional qualifications is not needed in this case.

Automatic recognition of qualifications applies to **seven regulated professions: general practitioner and medical expert, dental practitioner, pharmacist, nurse, midwife, veterinarian and architect**. If an individual has proper qualifications stipulated in the EU legislation (including a diploma or professional title), he/she meets the conditions for his/her qualifications to be recognized and to take the job.

Recognition of qualifications in the case of the remaining regulated professions and activities is examined individually by the competent authority of the host state. When there are fundamental differences in education or in exercising a profession the competent authority may make the recognition subject to one of compensatory measures, i.e. **adaptation period** or **aptitude test**, where the choice is made usually by the applicant. The professional experience of the individual applying for recognition of qualifications is also taken into account.

Application for recognition of professional qualifications together with the relevant annexes should be submitted with the institution indicated as the competent authority for recognition of qualifications to the regulated profession concerned.

In Poland, **the competent authorities** for recognition of qualifications to the regulated professions and activities are as follows:

- the minister managing the government administration department, or

- a body or organizational unit authorised by way of the minister ordinance and reporting to the minister, a professional or business organization body, or registration authority, or
- a body referred to in the regulatory provisions.

The decision on recognition of professional qualifications should be issued with 3 months from the date of submission of full case documentation, though in exceptional circumstances the deadline may be extended to 4 months.

Provision of cross-border services

The citizens of EU/EFTA Member States who exercise a profession or run a business in one EU/EFTA Member State in accordance with its legislation, are entitled to **provide services** associated with the same profession or business on the territory of another Member State.

Conditions for provision of cross-border services are as follows:

- the provider moves to another EU/EFTA Member State to provide temporary and occasional services;
- if a given profession is regulated in the host Member State and in the State of registered office it is not, the service provider must prove that he/she exercised the profession/run the business in the registered office Member State at least for 1 year within a period of 10 years preceding the provision of service. This condition does not apply if the education leading to the profession/business has been particularly addressed in the national legislation.

In the case of the first provision of cross-border services under regulated professions where such services affect the public health or safety and may put at risk the beneficiaries when defectively performed the competent authority of the host Member State may verify the professional qualification of the service provider (so called *prior check*).

The citizen of EU/EFTA Member State who has acquired professional qualification in one Member State and desires to exercise his/her profession in Poland, should first check whether or not the profession is regulated in Poland. The list of regulated professions is available on the website of Ministry of Science and Higher Education.

The International Cooperation Department of Ministry of Science and Higher Education is acting as **the Polish Support Centre for recognition of professional qualifications**.

More information:

<http://www.mnisw.gov.pl> Ministry of Science and Higher Education

<http://www.nauka.gov.pl/en/>

<http://ec.europa.eu/growth/tools-databases/regprof/index.cfm?action=regprofs> List of regulated professions

www.biznes.gov.pl National Focal Point

Types of employment

The basic form of employment in Poland consists in concluding an **employment contract**. The employment contract form is selected by its parties (employer and employee). Employment relationships other than employment contract are applicable when the legislation provides for such a possibility.

Non-standard forms of employment (not representing employment contract) are as follows:

- civil law contracts, such as specific work contract or mandate contract. In accordance with the applicable contract freedom principle in Polish legislation the parties may choose freely the employment relationship basis (work contract or civil law contract). However, the specific work contracts or mandate contracts are subject to the regulations of Civil Code and as a rule the Labour Code provisions do not apply;
- temporary work contract under which an individual is employed by temporary work agency under work contract only to carry out temporary work for and under supervision of another operator, i.e. a user's employer (under the temporary work contract seasonal, periodical, ad hoc work may be executed, or work which cannot be done on time by the user's employer, or as replacement for the absent employee of the users' employer);
- teleworking, i.e. work that may be normally carried out outside the workplace using the electronic data transmission means. From the very beginning of employment the work may consist in teleworking, or it may be introduced during the employment. Voluntary teleworking is characteristic for these two possibilities. The rules for teleworking include the guarantees of equal treatment of the teleworker and prohibition of discrimination as regards teleworking or refusal to take up such form of work.

More information:

<http://www.mrpips.gov.pl> Ministry of Family, Labour and Social Policy

Employment contract

Employment contract specifies the parties to the contract, date of signature, work and remuneration terms and conditions, in particular: type of work, place of work, remuneration for a given type of work with specification of the remuneration components and their legal basis, working time and the date for commencing the work.

The employment contract may be concluded with an individual **not less than 18 years of age**. Contracts may also be concluded with young individuals aged 16–18. However, as a rule it is forbidden to employ individuals younger than 16 years of age.

The employment contract may be concluded for a period of probation, fixed or indefinite period of time.

Employment contract for a period of probation not exceeding 3 months is concluded in order to check the employee qualifications and the possibility of his/her employment to deliver a specific type of work. The contract with the same employee may be renewed, if the employee is to perform another type of work or (if a worker is to be employed to perform the same type of work) when a 3-year period has elapsed since the date of termination or expiry of a previous employment contract.

Employment period under **the fixed-term contract**, as well as the total employment period based on fixed-term contracts concluded by the same parties cannot exceed 33 months and no more than three such contracts may be concluded. When the employment period under fixed-term contract(s) exceeds 33 months or the number of such contracts exceeds three, then since the next day after the lapse of this period or since the date of executing the fourth fixed-term employment contract the employee will be deemed as employed on the basis of an **indefinite-term employment contract**.

The above restrictions do not apply to the fixed-term contracts for replacement of an employee during justified absence from work, to perform casual or seasonal work, work throughout the term of office, and also when the employer specifies his objective reasons – if these contracts serve in a particular case to meet the actual periodical demand and are needed in this respect in the light of all aspects of contract conclusion.

The regulations provide for the possibility of full-time and part-time employment. When an individual is employed on part-time basis his/her work and remuneration terms and conditions cannot be less favourable than those for the same or similar type of work carried out on full-time basis.

In the context of employment relationship the individuals may also be employed on the basis of **appointment, election, nomination and co-operative work contract**.

The employment contract is concluded in writing. Each employee has to have a written work contract or a written confirmation of agreements related to the work contract even before he/she commences work. If the work contract is not concluded in writing, the employer has to confirm in writing the agreements made with the employee, type of contract and its terms and conditions before the employee commences work.

Modification of the terms of the work contract must be made in writing as follows:

- By mutual agreement – both the employer and employee consent to modification of contract terms and conditions and specify the date from which the modification would enter into force;
- By the employer by a notice modifying the work and/or pay terms.

A notice modifying the work and/or pay terms is deemed effected if the employer offers an employee new terms in writing. If an employee receives a modifying notice, he/she may:

- Declare consent to the proposed terms; the employee will be bound by the new terms once the notice period ends;
- Declare refusal of the proposed terms before a half of the notice period; after the end of the period of notice the employment contract is terminated;
- Not to make any declaration, which stands for approval of the proposed terms; the employee will be bound by the new terms once the notice period ends.

Safe and hygienic working conditions

Right to safe and hygienic working conditions

Pursuant to the Constitution of the Republic of Poland, people working in Poland **have the right to safe and hygienic conditions of work**. Obligations of employers and employees in this respect stem from the Labour Code, other acts and implementing acts defining the rights and obligations of employers and employees, as well as collective agreements, statutes and work regulations. The above general provisions are complemented by provisions specific to a particular sector of the economy, which are included in separate acts and regulations.

When hiring a new employee under a contract of employment, the employer must **refer the employee to a preventive medical examination**. Before taking up a job the employee must undergo **initial training in health and safety**

at work. It is the responsibility of the employer to provide the employee with personal protective equipment, if required in a given position. The costs of the above activities is borne by the employer.

In the case of civil law contracts, the employer must ensure safe and hygienic working conditions to individuals performing work in the workplace or in a place designated by the employer, as well as to self-employed persons who work in the workplace or in a place designated by the employer. The regulations do not specify, however, how the above obligation is to be discharged: the employer is not required to refer the self-employed to a medical examination or a training in health and safety at work, nor provide personal protective equipment.

Accidents at work and occupational diseases

Employees are covered by **insurance against accidents at work and occupational diseases**. The amount of work incapacity pension that is granted in relation to an accident at work or an occupational disease is calculated according to the principles envisaged for the work incapacity pensions in the provisions on retirement and disability pensions payable from the Social Insurance Fund.

More information:

<http://www.mrpips.gov.pl> Ministry of Family, Labour and Social Policy

<http://www.ciop.pl> Central Institute for Labour Protection

<http://www.pip.gov.pl> National Labour Inspectorate

Special categories of employees

Juveniles

Employment of persons aged between 16 and 18 (**juveniles**) takes place on the basis of separate contracts of employment concluded for the purpose of apprenticeship or employment contracts for light work. It is prohibited to hire a person under 16. The Labour Code provides for exceptions from this rule.

Pursuant to the Labour Code, a **child below 16** may perform work or other gainful activity only for the benefit of an entity pursuing activity in the field of culture, art, sport or advertising, upon prior consent of the child's statutory representative or guardian, and having obtained a permit of the competent labour inspector.

Employment of juveniles is subject to restrictions in terms of working time (for example they may not work at night or do overtime). Juveniles may also not do prohibited work specified in relevant national legislation.

Pregnant women and mothers

Women's work is under special protection in connection with pregnancy and maternity:

- During pregnancy and maternity leave the employer may not give notice or terminate a contract of employment;
- A contract for a specific period of time which would be terminated after the third month of pregnancy is extended until the date of delivery;
- A pregnant employee may not work overtime or at night. A pregnant employee may not be delegated to work outside her usual workplace or work in the working time equivalent system;
- An employee who is breast-feeding her baby is entitled to two half-hour breaks from work included in her working time and a woman breast-feeding more than one child can have two breaks 45 minutes each. When the employee works for less than 6 hours a day, she is entitled to one break for feeding. Employees whose daily working time is less than 4 hours are not entitled to breast-feeding breaks;
- Pregnant and breast-feeding women cannot perform work that is burdensome, dangerous or harmful to health, the list of which is specified in a separate regulation.

People with disabilities

Employment of people with disabilities is regulated by national legislation. Working time of a disabled person **must not exceed 8 hours per day and 40 hours per week**. A disabled person with significant or moderate disability may work up to 7 hours per day and 35 hours per week.

A disabled person cannot work at night or do overtime. A disabled person has the right to a **break for physiotherapy exercises or rest**. The duration of such a break is 15 minutes and it is included in the working time. Application of working time standards for people with disabilities does not reduce their remuneration paid in fixed monthly amount.

A person with severe or moderate disability has the right to **additional annual leave** of 10 working days in a calendar year. The person acquires the right to the first additional leave after working for one year, after he/she is assigned a degree of disability. Additional leave is not granted to a person entitled to annual leave exceeding 26 working days or to additional leave on the basis of separate provisions.

If additional leave due on the basis of separate provisions is less than 10 working days, instead of this leave one is entitled to additional leave referred to in the Act on professional and social rehabilitation and employment of persons with disabilities, i.e. leave of 10 days.

A person with severe or moderate disability also has the right to **exemption from work** retaining the right to remuneration:

- 1) Up to 21 working days to attend a rehabilitation camp, not more than once a year;
- 2) In order to undergo specialised examinations, treatment or physiotherapy, and in order to obtain orthopaedic equipment or to have it repaired, if this cannot be done outside the working hours.

The remuneration for the leaves referred to above is calculated as a cash equivalent for annual leave.

It is possible for a person with a significant or moderate disability to be hired by an employer who does not ensure sheltered employment conditions if the employer adapts the workplace to the needs of the disabled person (controls in this respect are carried out by the National Labour Inspectorate) or offers the opportunity of telework.

In order to obtain information on aid in enforcement of their rights in employment and working conditions, people with disabilities should turn to the National Labour Inspectorate which is a body that controls compliance with labour law and to labour courts.

More information:

<http://www.mrpips.gov.pl> Ministry of Family, Labour and Social Policy

<http://www.niepelnosprawni.gov.pl>

<http://www.pfron.org.pl> State Fund for Rehabilitation of Disabled Persons

<http://www.pip.gov.pl> National Labour Inspectorate

Working time

In Poland, working hours **may not exceed eight hours per day and an average of 40 hours** in a five-day working week. This is calculated within an established reference period of not more than four months. Where this is justified on objective or technical grounds or on grounds relating to the organisation of work, the reference period may be extended to a maximum of 12 months by means of a collective agreement or an agreement with company trade union organisations or, if the company is not unionised, by concluding an agreement with staff representatives.

There is also the possibility of **flexitime**, i.e. starting work at different times or by specifying a period in which the employee can decide when to start work. In

some working-time systems, a 24-hour period of working hours may be extended. A weekly working time, including overtime, may not exceed 48 hours on average in an established reference period.

Every employee is entitled to **uninterrupted daily rest** of 11 hours in every 24-hour period and 35 hours in every week, and in some cases it is 24 hours. If the daily working time is at least 6 hours, the employee is entitled to a **break** of at least 15 minutes, included in the working time. The employer may introduce one break not included in the working time, the duration of which does not exceed 60 minutes, for a meal or running private errands.

Work on Sundays and public holidays is allowed in the cases listed exhaustively in the Labour Code, e.g. shift work, transport and communications, and the performance of jobs necessary in terms of social utility and the daily needs of the population. Furthermore, **work in retail outlets is not permitted on public holidays**, even if a holiday falls on a Sunday.

An employer is required to provide an additional work-free day for employees performing work on Sundays and during holidays. Such employees should have a work-free Sunday at least once in four weeks. **Night-time** encompasses the eight hours between 9 p.m. and 7 a.m. An employee carrying out night work is entitled to additional remuneration for each hour of such work.

Work during overtime hours is the work carried out beyond an employee's standard working hours and the work carried out beyond an extended 24-hour working-time limit, where necessary to conduct rescue operations to protect human life or health, protect property or the environment, repair a breakdown or meet specific needs of the employer. The number of overtime hours worked in connection with the specific needs of the employer may not exceed 150 hours in a particular calendar year in respect of an individual employee. Performance of overtime is compensated by additional remuneration or time off in lieu.

In the case of civil law contracts, the Labour Code provisions on working time do not apply. Those issues are not regulated by the Civil Code either – these are to decide by the parties to the contract. From 1 January 2017, the number of hours of performing a commission or provision of services on the basis of a contract to which the minimum hourly rate for every hour of commission performance or service provision will apply will need to be confirmed.

More information:

<http://www.mrpips.gov.pl> Ministry of Family, Labour and Social Policy

Leaves

Right to a leave

An employee is entitled to an annual, continuous, paid **annual leave**. An employee may not waive the right to leave. Documented periods of employment of EU/EFTA Member State citizens abroad with foreign employers are included as periods of work in Poland in terms of employee rights.

Provision is made for the following **leave types**: annual leave, maternity leave, paternity leave, childcare leave, training leave, parental leave, and unpaid leave.

Annual leave

An employee is entitled to his/her first annual leave (at the rate of 1/12 of holiday leave entitlement following a year of employment) after working for one month. He/she acquires the right to subsequent annual leave after each calendar year of work. **Annual leave** is 20 days where an employee has been employed for less than 10 years and 26 days where an employee has been employed for at least 10 years. The period of employment on which the length of annual leave depends also includes the period of education in a post-primary school. As part of annual leave, an employer is required to grant an employee **leave on request** (not more than four days in a calendar year) within the period indicated by the employee. The due leave of a part-time employee is determined in proportion to his/her working time.

An employer grants annual leave to an employee in the calendar year in which the employee acquired the right to it. **Leave from the previous year** must be taken before the end of the third quarter of the following calendar year. Where an employee does not use his/her annual leave before the date on which the employment contract is terminated, the employee is entitled to the pecuniary equivalent. At the request of an employee leave can be divided into parts, of which at least one part should last not less than 14 consecutive calendar days. For the time of leave, an employee is entitled to remuneration as if he/she had worked.

Unpaid leave

Unpaid leave is granted upon a written request of an employee (this leave is not included in the period of work on which employee rights depend). Notwithstanding the foregoing, with the consent of an employee expressed in writing, the employer may grant the employee unpaid leave for the purpose of work for ano-

ther employer for a period defined in a relevant agreement between the employers (the period of such unpaid leave is included in the period of work on which employee rights with the current employer depend).

Maternity leave

An employee is entitled to maternity leave of **20 weeks** on the birth of one child at one time, **31 weeks** on the birth of two children at one time, **33 weeks** on the birth of three children at one time, **35 weeks** on the birth of four children at one time and **37 weeks** on the birth of five or more children at one time. During maternity leave female employees are entitled to a maternity benefit.

Parental leave

Immediately after taking additional maternity leave, an employee is entitled to paternity leave of **up to 32 weeks** when one child is born at one time and **up to 34 weeks** when two or more children are born at one time. Parental leave is granted upon written request of the employee. The leave is due directly after the maternity leave is used up, in one or up to 4 parts. It is also possible to take up to 16 weeks of parental leave at a time not directly after the previous part of the leave. Use of this option depends on the decision of the parents, the reservation being that the number of parts of parental leave granted in this procedure reduces by the number of parts of due childcare leave. No part of the parental leave may be shorter than 8 weeks. The final date for leave use is the end of the calendar year in which the child turns 6 years old.

It is possible to combine parental leave with work (up to 1/2 FTE) for the employer who grants the leave. In the above case, the parental leave is proportionally extended – up to 64 or 68 weeks.

In addition, **parents** can **exchange** their parental leave and maternity benefit due for childcare during the leave, when one of the parents is an employee and the other is covered by sickness insurance under another scheme, for example is self-employed. During parental leave you are entitled to a maternity benefit.

Paternity leave

A working father caring for a child is entitled to paternity leave. The father of the child is entitled to such leave, but only until the child reaches the age of 24 months. Paternity leave amounts to **two weeks** and this period can be divided into two parts and use them at any time. During paternity leave you are entitled to a maternity benefit.

Childcare leave

Childcare leave can be taken for **up to 36 months**, but only until the end of the calendar year when the child turns 6. To benefit from childcare leave, an employee must have been employed for a period of at least six months. Such leave can be taken by a mother or father who are employees. The leave is granted upon a written request of an employee, in no more than 5 parts. While on childcare leave, you are not entitled to any benefits but you are covered by pension insurance and health insurance paid for by the employer.

Training leave

An employee who improves his/her professional qualifications at the request of the employer or with the employer's consent is entitled to training leave, according to the rules laid down in the Labour Code. The leave may last: **6 days** – in the case of an employee taking extramural examinations; **6 days** – in the case of an employee taking an examination confirming vocational qualifications; **21 days** in the last year of studies – to write a diploma dissertation, and prepare for and take the diploma examination. Employees retain the right to remuneration for the time of the training leave.

Public holidays

Sundays and the following **public holidays** are non-working days: 1 January, 6 January, the first day of Easter, the second day of Easter, 1 May, 3 May, the first day of Pentecost, Corpus Christi, 15 August, 1 November, 11 November, 25 December and 26 December.

Special leave

There is a number of situations when special leave is granted. The **most frequent** ones include: inability to work due to illness, medical examination, need to take care of a child, personal or family events, such as weddings or funerals.

If leave is granted for e.g. **wedding** of the employee, **birth of his/her child** or **funeral** of the employee's spouse, child, father, mother, stepfather or stepmother, the employee has the right to a **2-day special leave**. If leave from work is due to **wedding of the employee's child** or **death and funeral** of the employee's sister, brother, mother-in-law, father-in-law, grandmother, grandfather, as well as other person who is maintained by the employee or under his/her direct care, the employee has the right to a **one-day special leave**. The employee has the right to the same remuneration during special leave for the above-mentioned reasons as during regular work.

Employees **bringing up at least one child** aged up to 14 years have the right to special leave for **16 hours** or **2 days** in a calendar year, while retaining the right to remuneration.

Employees who **upgrade their professional qualifications** have the right (apart from the abovementioned training leave) to a leave for the entire or a part of working day, for the time necessary to arrive for obligatory classes and for the duration of those classes (employees retain the right to remuneration for the duration of leave).

The provisions of the Labour Code on holiday leaves, special leaves and the provisions on public holidays do not apply to civil law contracts. Those issues are not regulated by the Civil Code either.

More information:

<http://www.mrpips.gov.pl> Ministry of Family, Labour and Social Policy

Representation of workers

In Poland, workers are represented primarily by **trade unions**. Other forms of representation, such as **work councils**, may also operate at the employer's.

Freedom of association in trade unions is guaranteed to everyone who performs gainful work on the territory of Poland. A trade union may be established by a group of at least 10 employees, and it is for them to decide which employees (categories, groups, occupations) will make up the union. Rules governing membership in trade unions and exercise of functions are defined in statutes and resolutions of trade union bodies. In order to become a member of the trade union, a candidate usually must submit a **membership declaration**. Statutory authorities of the trade union decide on acceptance of the membership declaration. **Company** or **inter-company trade unions** may operate at employers'. Unions may form federations and confederations.

Membership of a trade union is voluntary. No individual may suffer negative repercussions as a result of belonging to a trade union. Trade unions represent both collective and individual rights and interests of employees. As regards collective rights and interests, trade unions represent all employees, regardless of whether they are members of the trade unions (e.g. they conclude collective work agreements and other agreements, agree regulations governing work, remuneration and a company social fund). In individual cases relating to an employment relationship, an employee may be represented by a trade union of which he/she is a member or if the trade union organisation of his/her choice

agrees to defend his/her employee rights (e.g. trade unions give their opinion on the intention to give notice to terminate an employment contract with an employee). In 2014, members of trade unions accounted for 11% of all employees.

Representation of workers for information and consultation processes consists of **work councils** which operate at employers' that conduct economic activity and employ at least 50 people. Councils are elected by the employees. They have the right to obtain information on an employer's business and economic situation and be informed and consulted on status, structure and planned changes to employment and actions resulting in changes to work organisation or the bases of employment.

The law **does not provide for any restrictions** regarding the participation in work councils for the citizens of the EU/EFTA Member States and their family members who are not citizens of the EU/EFTA Member States, employed on the territory of Poland.

More information:

<http://www.mrpips.gov.pl> Ministry of Family, Labour and Social Policy

<http://www.dialog.gov.pl> Department of Social Dialogue and Partnership

<http://www.solidarnosc.org.pl> Independent and Self-Governing Trade Union Solidarność

<http://www.opzz.org.pl> All-Poland Alliance of Trade Unions

<http://www.fzz.org.pl> Trade Unions Forum

<http://www.pip.gov.pl> National Labour Inspectorate

Labour disputes – strikes

Collective disputes may concern work conditions, pay, social benefits or trade union rights and freedoms. A collective dispute may not relate to individual employees' claims, which must be asserted in a court of law. Where a dispute involves the substance of a collective agreement or other agreement to which a trade union is party, a dispute over the change to the agreement may not be initiated and pursued before notice of such change is given.

Collective disputes are pursued by trade unions with an employer or employers. Disputes are resolved in the following stages: negotiation, mediation, arbitration and strike. The first two are compulsory, whilst arbitration is optional.

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Any person appointed jointly by the parties to a dispute, or a person from the list of mediators held by the minister competent for labour issues, may act as a mediator in a collective dispute.

The ultimate recourse is a strike, and any decision to call a strike should take into account the ratio of demands to associated losses. A strike declaration should be preceded by a ballot of company staff. An employee is not entitled to remuneration for the period of a strike. Polish legislation does not provide for lockouts.

More information:

<http://www.mrpips.gov.pl> Ministry of Family, Labour and Social Policy

<http://www.dialog.gov.pl> Department of Social Dialogue and Partnership

<http://www.solidarnosc.org.pl> Independent and Self-Governing Trade Union Solidarność

<http://www.opzz.org.pl> All-Poland Alliance of Trade Unions

<http://www.fzz.org.pl> Trade Unions Forum

<http://www.pip.gov.pl> National Labour Inspectorate

<http://www.pracodawcyrp.pl> Employers of Poland

<http://www.konfederacijalewiatan.pl> Polish Confederation Lewiatan

<http://www.zrp.pl> Polish Craft Association

<http://www.bcc.org.pl> Business Centre Club – Employers' Association

<https://www.rpo.gov.pl> Commissioner for Human Rights

<https://mswia.gov.pl/pl/bezpieczenstwo/ochrona-praw-czlowieka/zespol-do-spraw-ochron/204,Dzialalnosc.html> Human Rights Protection Team (at the Ministry of the Interior and Administration) and other organisations providing advice/support

Ending employment

Forms of ending employment

An employment relationship is ended through **termination** or **expiry**.

An employment contract may be terminated by mutual agreement of the parties: through declaration of one of the parties with a notice period; through declaration of

one of the parties without a notice period; upon expiry of the period for which it was concluded. Notice of termination of an employment contract and termination without notice must be made in writing.

Termination of an employment contract by **mutual agreement of the parties** takes place when the employer and the employee agree to terminate an employment contract by the agreed date.

Termination of an employment contract **with notice** – the employment contract is terminated by a written declaration of an employee or an employer, with the notice period. Termination with notice may take place in the case of employment contracts for a period of probation, fixed or indefinite period of time. Notice period for a indefinite-term and fixed-term employment contract depends on the duration of employment with a given employer. The period amounts to: 2 weeks, if the employer was employed for less than 6 months, one month, if he/she was employed for at least 6 months, and 3 months, if employment lasted at least 3 years.

Notice period for an employment contract concluded for a period of probation depends on that period and amounts to: 3 working days, if the probation period is less than 2 weeks, one week, if the period is longer than 2 weeks, and 2 weeks, if the probation period amounts to 3 months.

Upon termination of the employment contract, the employer may release the employee from the obligation to work by the date of the notice period expiry. The employee concerned retains the right to remuneration during the notice period.

Where an **employer gives notice to terminate** an employment contract for indefinite period of time, he/she is required to inform the trade union organisation representing the employee in writing of his/her intention to terminate the employment contract and state the reasons for the termination.

Termination of an employment contract **without notice** – the employment contract is terminated by a written declaration of an employee or an employer, without the notice period. An employer may terminate an employment contract without notice **by fault of employee**, in the case of:

- serious breach of fundamental work obligations by the employee;
- crime committed by the employee during the term of the employment contract, which prevents his/her further employment at the position concerned, if the crime is obvious or was confirmed with a valid court judgment;
- loss, by fault of employee, of rights necessary to work at the position concerned.

An employer may terminate an employment contract without notice **by fault of employee**, in the case of:

- the employee's inability to work due to long-lasting illness, which continues for a period laid down in the Labour Code;
- justified absence of the employee for reasons other than illness, lasting over one month.

The employer's declaration on termination of the employment contract without notice should state the reasons for termination and instruction on the employee's right of appeal to the labour court.

An **employee** may terminate an employment contract **without notice**:

- if the employee has a medical certificate on detrimental impact of performed work on his/her health, and the employer fails to transfer him/her to another type of work suitable for his/her health and professional qualifications, by the deadline specified in the certificate;
- if the employer gravely breaches fundamental obligations towards the employee.

Employment relationship expires automatically, by virtue of law, in the cases defined in the Labour Code and special regulations (e.g. death of an employee or an employer).

Poland also has special regulations on termination of employment relationships for reasons not concerning the employees. Those provisions regulate group and individual layoffs and apply to employers having at least 20 employees.

The Civil Code regulates the issues related to ending legal relations established as a result of civil law contracts (e.g. contracts of mandate, or contracts for a specific work) concluded by the parties.

Reinstatement or re-employment

An employee may apply **for reinstatement** on previous conditions, if:

- the employer terminated his/her indefinite-term employment contract with notice, without justification or in breach of the law, violating the regulations on termination of employment contracts;
- the employer terminates his/her employment contract without notice, violating the regulations on termination of such contracts.

Labour courts rule on reinstatement, if an employee files a relevant action. An employee has the right to **choose the labour court** which he/she finds suitable due to place of residence or work, or the registered office of the employer.

Employee, whose employment relationship was terminated, may be **re-employed**, if:

- the employment contract with the employee was terminated without notice due to inability to work as a result of long-lasting illness, accident at work or occupational disease;
- the employment contract with the employee was terminated without notice due to justified absence lasting over one month for reasons other than long-lasting illness, accident at work or occupational disease;
- the employment contract with the employee was terminated as part of group layoffs (*employer conducting group layoffs has an obligation to employ the laid-off employees first, if he/she overcomes the problems and begins to employ again*);
- employment relationship expired due to three-month temporary arrest.

Unemployment and employment support provided by labour offices

Unemployment and labour market institutions

Unemployment is one of the economic and social problems in Poland. Between 1998 and 2002, the unemployment rate gradually increased: in 1998 it was 10.6%, while in 2002 almost 20%. This adverse trend was reversed in 2003. The greatest decline in unemployment started in 2006, when the unemployment rate fell below 15%, reaching 8.9% in September 2008. This was an effect of the economic boom, which brought more jobs and increased the number of working persons. Due to the economic crisis, the unemployment rate had been following an upward trend from 2009 to 2013, and then began to decline. At the end of July 2016, **the unemployment rate amounted to 8.6%**. The decrease in unemployment was mainly caused by the growing number of job offers available at labour offices and the increase in the number of the activated unemployed, with the reduced scale of group layoffs. A characteristic feature of unemployment in Poland is its regional diversification, e.g. the unemployment rate in the Wielkopolskie Voivodeship amounted to 5.3% at the end of July 2016, while in the Warmińsko-Mazurskie Voivodeship it totalled 14.0%. Problems with finding a job are experienced by young people, women and the long-term unemployed (i.e. unemployed for over a year).

State tasks with regard to employment promotion, mitigation of unemployment effects and vocational activation are performed by **labour market institutions**. The activities of labour market institutions aim at achieving full and productive employment.

Labour market institutions comprise public employment services, Voluntary Labour Corps, employment agencies, training institutions and social dialogue and local partnership institutions.

- 1) **Public employment services** consist of employment authorities along with poviats and voivodeship labour offices, the office of the minister responsible for labour and voivodeship offices;
- 2) **Voluntary Work Corps** are a state unit specialising in actions for young people, in particular youth at risk of social exclusion and unemployed persons up to 25 years of age;
- 3) **Employment agencies** are non-public organisational units providing job placement services, agency services for employment abroad at foreign employers, career counselling, human resources consulting and temporary work agency services;
- 4) **Training institutions** are public and non-public entities providing non-school education pursuant to separate provisions;
- 5) **Social dialogue institutions** on the labour market are organisations and institutions dealing with labour market issues, namely, organisations of trade unions, employers and the unemployed, and non-governmental organisations cooperating with public employment services and Voluntary Labour Corps.

Voivodeship and poviats labour offices, which are a part of public employment services, provide assistance to the unemployed or jobseekers in finding appropriate occupation and to employers in finding appropriate workers.

Citizens of the EU/EFTA Member States and their family members who are not EU/EFTA citizens, but are registered with a poviats labour office, receive assistance in line with the same principles as Polish citizens.

Financial and non-financial support provided by labour offices to facilitate access to employment includes job placement services, career counselling and trainings, as well as implementation of subsidised employment programmes. Poviats labour offices pay out unemployment benefits and acquire and manage funds for combating unemployment and for activities on the local labour market.

Voivodeship labour offices act also as the competent institution for acceptance and examination of requests submitted by unemployed for issue of documents on unemployment benefits. They issue certificates on insurance and employment periods in Poland for submission to relevant authorities in other EU/EFTA Member State in order to apply for unemployment benefit in those countries. Voivodeship labour offices issue documents authorising the transfer of unemployment benefits received in Poland to other EU/EFTA Member States. They also issue decisions on entitlements to unemployment benefits, if the employment period abroad (in the EU/EFTA Member States) has an impact on acquisition or amount of benefits, or the period for which they are granted.

On 1 May 2004, Polish public employment services became part of the network of European Employment Services – **EURES**. On 1 January 2015, Voluntary Labour Corps joined the network. Voivodeship and poviats labour offices, and Voluntary Labour Corps operate within the EURES network, in particular providing international job placement services and consultancy on job mobility on the European labour market. Job placement services within the EURES network can also be provided by the entities having accreditation from the Minister of Family, Labour and Social Policy to offer such services. The EURES staff comprised of advisors and assistants working in voivodeship labour offices and Voluntary Labour Corps, and designated customer advisors (employment agents) in poviats labour offices provide assistance to the citizens of the EU/EFTA Member States in finding suitable jobs in Poland.

Registration of the unemployed

In order to register as an unemployed person, you can:

- **apply to the poviats labour office** competent for the place of registration of permanent or temporary residence, and if you have no registration of residence, to the poviats labour office where you stay; or
- use the simplified system of **electronic registration with a poviats labour office**, which is addressed to all persons having access to the Internet. Registration consists in filling in an online application for registration as an unemployed person, available at the portal of electronic services of labour offices, sending the application to the competent poviats labour office and making an appointment at the office to provide necessary documents and confirm the accuracy of the provided data in person.

After the personal data are submitted the labour office sets a deadline for the individual, which cannot exceed 7 working days, to provide all documents required for registration and to register. If the individual does not appear by the deadline set by the office the data are removed from the IT system of the poviats labour office.

Such procedure allows to make earlier reservation of the registration day.

The status of unemployed person is granted as of the day on which the registering person reports to the poviats labour office to confirm the data submitted with his/her own signature and submits a declaration that the data submitted are true and he/she has familiarised with the conditions of preserving the status of unemployed person, in the presence of the poviats labour office employee under penalty of perjury; or

- take the opportunity of **fully electronic registration** in the poviats labour office. Registration process consists in filling in an electronic application for registration as unemployed person available on www.praca.gov.pl,

enclosing the scans of all documents required for registration with the application, putting electronic signature verifiable by a valid **qualified certificate** or a signature confirmed by a **ePUAP trusted profile** on the application and annexes, and sending the application and annexes to the relevant poviát labour office.

The status of unemployed person is granted as of the day on which the application is submitted through the electronic system, and the application and annexed scans of documents as well as the declaration that the data submitted are true and person has familiarised with the conditions of preserving the status of unemployed person are electronically signed with one of the two actually approved signatures.

Trainings and internships offered by the labour offices

In order to help adjust better the customer qualifications to the employer needs the poviát offices offer so called **basic training services** or other **labour market instruments/programmes** which allow to improve professional and other qualifications and increase the chance to take up or retain employment, other gainful work or economic activity.

Activation forms are suggested after so called **assistance profile** is established for the person and the assistance is enclosed in the **Individual Action Plan**.

The basic training services include the following:

- training courses,
- trainings in the framework of a training voucher for persons who do not exceed 30 years of age,
- financing postgraduate studies (up to the amount not exceeding triple average remuneration),
- granting interest-free loans (up to the amount not exceeding 4 average remunerations) to cover the training cost,
- financing of the exam or licence cost up to the amount not exceeding the average remuneration,
- internship (6–12 months, depending on the trainee age),
- internship in the framework of a internship voucher (this ensures that the persons will be employed for the next 6 months after the internship is completed),
- scholarship to continue education.

In any case the participant of a given form of activation is entitled to a **scholarship**.

Trainings

A training takes at least 25 full hours per week. Before a candidate qualifies for a training he/she may be required to undergo psychological and medical examination at the expense of the poviast labour office to check whether there are any contraindications to the profession he/she acquires as a result of the training.

Postgraduate studies

Postgraduate studies may be funded by the poviast labour office up to the amount not exceeding triple average remuneration.

Loans for training

A loan is granted for funding of a training in order to help take up or retain employment, other gainful work or economic activity. The loan cannot exceed the level of 4 times the average remuneration; it is interest-free and repayment period cannot exceed 18 months.

Exam and licence funding

Funding of the costs of examinations enabling the candidates to receive certificates, diplomas, vocational qualifications or professional titles and funding the costs of acquiring licences necessary to perform a given profession, is provided up to the level of the average remuneration. Additionally, travel costs to the examination site, incurred by the unemployed person, may be reimbursed.

Labour market programmes intended to improve the qualifications of the unemployed include the following: internship, internship in the framework of the internship voucher, Vocational training for adults, scholarship to continue education.

Internship

Internship consists in acquiring practical skills necessary to execute work by performing tasks at the work place with no employment relationship with the employer.

The internship takes place on the basis of an **agreement between the poviast staroste (in whose name the poviast labour office is acting) and the employer**. The internship is based on a specific programme and its duration is 6 months; in the case of persons who did not exceed 30 years of age – up to 12 months. An unemployed below 30 years of age can also participate in the internship in the framework of a internship voucher and in such case the such a person himself/herself chooses the employer who take him/her on for a six-month internship and undertakes to employ him/her for another six months. The voucher provides

a guarantee of **internship assignment** and a scholarship funding; additionally, the costs of trainee's travel and required medical or psychological examinations are funded. A trainee works full-time. Trainees may also apply for reimbursement of travel costs and possibly for accommodation costs.

Vocational training for adults

An adult vocational training is designed to obtain professional qualifications or skills confirmed by the appropriate documents. The training is based on **agreement** concerning the implementation of Vocational training for adults concluded **between the poviát staroste (in whose name the poviát labour office is acting) and the employer or between poviát staroste, employer and training institution**. The vocational training for adults is based on a programme which is intended to develop practical skills (80% of the programme time) and to acquire theoretical knowledge needed to deliver occupational tasks.

Scholarship to continue education

An unemployed in particularly difficult financial situation may be granted a scholarship to help him continue education.

Unemployment benefits

A job seeker or an unemployed may receive a financial support in the form of **unemployment benefit**. Persons entitled to such a benefit are those who **worked for 365 days during 18 months preceding the registration in the poviát labour office**. In order to register personally or electronically in the relevant poviát labour office any job seeker may fill in a registration form available on the electronic service portal of the labour offices. The registration process takes not more than 7 days as of the date of labour office notification. Based on the documents submitted on registration the **right for unemployment benefit** is determined. The right for unemployment benefit is granted as of the registration date for a period of 180 days (or 365 days in specific cases laid down in the Law).

In Poland, as a rule the following conditions must be met to obtain an unemployment benefit:

- 1) registration in the poviát labour office with territorial jurisdiction over the place of residence (the list of poviát labour offices may be, for instance, found on the vortal of Public Employment Services of labour offices in "Go to your office" tab;
- 2) absence of the offers of adequate job, internship, adult vocational training, training course, intervention or public works;
- 3) for 18 months directly preceding the registration date, during at least 365 days in total:

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- a) the applicant was employed and was paid a remuneration amounting at least to the minimum wage which is subject to an obligation to pay contribution for Labour Fund,
- b) the applicant worked on outwork contract basis and his/her income thereof was at least at the level of a minimum wage,
- c) the applicant provided services on agency agreement or mandate contract basis, or on the basis of another service contract, to which the provisions on commissions of the Civil Code apply, or cooperated in the realization of these contracts (the amount equal at least to the minimum wage per full working month was the basis of contributions for social insurance and the Labour Fund),
- d) the applicant paid social insurance contributions in connection with non-agricultural activity or cooperation (the amount equal at least to the minimum wage per full working month was the basis of contributions for social insurance and the Labour Fund),
- e) the applicant worked during provisional detention or prison sentence (the amount equal at least to the minimum wage per full working month was the basis of contributions for social insurance and the Labour Fund),
- f) the applicant worked in agricultural production cooperative, cooperative of agricultural groups or agricultural services as a cooperative member (the amount equal at least to the minimum wage per full working month was the basis of contributions for social insurance and the Labour Fund),
- g) the applicant paid Labour Fund contributions resulting from employment or other gainful work abroad for a foreign employer in EU/EFTA Member State,
- h) the applicant worked abroad and came back to Poland as a repatriate,
- i) the applicant was employed, on duty or was engaged in other paid work and earned a remuneration or income subject to the obligation to pay Labour Fund contributions.

The period of collecting the unemployment benefit mainly depends on the situation in local labour market and amounts to:

- **180 days** – for the unemployed residing within the poviata jurisdiction area during benefit collection period, if the unemployment rate within this area did not exceed 150% of the average national unemployment rate on 30 June of the year preceding the day of granting the right to benefit;
- **365 days** – for the unemployed residing within the poviata jurisdiction area during benefit collection period, if the unemployment rate within this area did not exceed 150% of the average national unemployment rate on

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30 June of the year preceding the day of granting the right to benefit, or the unemployed age is over 50 and has at least 20 year period of work granting the right to benefit, or the unemployed has at least one dependent child below 15 years of age while the spouse is also unemployed and his/her right to benefit was withdrawn because of the expiry of the collection period (following the day on which the spouse acquired the right for benefit).

The amount of unemployment benefit also depends on the length of service and on meeting additional conditions:

- basic benefit – PLN 831.10 (about EUR 190) per month during first 90 days of the entitlement to the benefit (100%);
- basic benefit – PLN 652.60 (about EUR 150) per month during the following months of the entitlement to the benefit (100%);
- the benefit reduced to 80% of the amount specified in point a) is granted during the total entitlement period which does not exceed 5 years,
- 120% of the benefit specified in point a) is granted when the period entitling to a benefit is at least 20 years.

The employment periods in other EU/EFTA Member States are also recognised in the period required for the entitlement to the unemployment benefit.

An unemployment benefit granted in another EU/EFTA Member State **may be transferred** to Poland.

More information:

<http://www.mrpips.gov.pl> Ministry of Family, Labour and Social Policy

<http://psz.praca.gov.pl> Portal of Public Employment Services

<http://praca.gov.pl> Electronic service portal of the labour offices

<http://zielonalinia.gov.pl> Employment Services Centre for Information and Consultation

<https://eures.praca.gov.pl> Polish EURES website

<http://ohp.pl> Voluntary Labour Corps

<http://www.stor.praca.gov.pl/portal/#/kraz> National Register of Employment Agencies

<http://www.stor.praca.gov.pl/portal/#/ris> Register of Training Institutions

<http://www.stor.praca.gov.pl/portal/#/eures> A register of the operators accredited to provide job placement services within the EURES network

Business activities

General information

In Poland, anyone may **freely** undertake, run and terminate the business activity on equal terms under conditions laid down by legislation. Freedom of establishment may be restricted only by way of a legislative act and only for a reason of important public interests.

The Polish legislation provides for a broad **catalogue of available forms** of business activities, ranging from self-employment (individual economic activity run independently or as civil partnership) to partnerships and companies with share capital. Factors that affect the final decision on the form of business activity include, among others, the requirements concerning initial capital, scope of liability for the business operations, or registration formalities.

An individual may undertake business activity on the day on which the application is submitted for entry into the **Central Register and Information on Economic Activity** or after entry into the register of entrepreneurs in the **National Court Register**. A company with share capital in an organization may undertake business activity prior to the entry into the register of entrepreneurs.

EU/EFTA Member State citizen may run a business in Poland on the same basis as Polish citizens.

Individuals who desire to set up a business in Poland may receive support from the **Polish Agency for Enterprise Development**.

Self-employment

Business run by **natural persons** on the basis of entry into the business register is just popular form of so called **self-employment**.

In order to run such business the you must:

- 1) submit an application for entry into the Central Register and Information on Economic Activity (CEIDG) using an electronic form available on the CEIDG website, signed electronically or confirmed with a trusted profile. The application may also be submitted in any gmina office personally or by registered mail (in such a case the applicant signature must be certified by a notary). The application must be accompanied by a declaration of the lack of any judicial ban on running a business, prohibition to perform a specific profession and prohibition to run a business associated with upbringing, medical treatment, education of or custody over minors. CEIDG sends a confirmation of application submission to the indicated e-mail address, or in the case of the application submitted personally it is confirmed by gmina.

The application for entry into the CEIDG is at the same time an application for REGON number (National Official Register of Business Entities), **for NIP**, (Tax Identification Number) and **registration of contribution payer in the Social Insurance Institution**, as well as **declaration of the taxation form**. The application for entry into the CEIDG may also be accompanied by registration of the value added tax (VAT-R).

CEIDG sends the data to the Tax Office, competent statistical office and Social Insurance Institution or Agricultural Social Insurance Fund indicated by the applicant.

Application to CEIDG is not subject to any charge.

As for the **taxation form**, the following options are available: tax card, lump sum tax on registered incomes, flat tax, progressive tax rate. Simultaneously, the applicant indicates the type of accounting documents to be kept: accounts, revenue and expense ledger, or any other accounting records.

The entrepreneur may **suspend the business activities** for 30 days to 24 months. If the entrepreneur does not resume the business activities within the period of 24 months, its business entry is deleted from CEIDG ex officio.

The following data should be entered in the application form for entry into CEIDG: enterprise designation and PESEL of the entrepreneur, if any, date of birth, citizenship, residence address (if the business is run outside the residence place, its address must be provided), NIP of the entrepreneur, if any, specification of the business activities in accordance with the Polish Classification of Business Activity [PKD], date of starting up the business, taxation form, information on the existence or liquidation of matrimonial property, telephone number and e-mail address, if any;

- 2) **opening of the business account in the bank** – the account is necessary for more important transactions, and helps deal with formalities in the public administration offices. Depending on bank requirements the following documents are needed to open a bank account: a certificate of registration in CEIDG as a printout from the CEIDG website, a copy of the certificate confirming REGON number (original available for verification), company stamp. Account opening must **be reported to the tax office** through CEIDG;
- 3) **report the facility/real estate** where the business will be run to the city or gmina office in view of the requirement to pay the **property tax**.

Civil law partnerships

Civil law partnership is not incorporated. It is based on a civil law agreement. It is not considered an entrepreneur. The partners are considered entrepreneurs

who have to register their business in the proper register. The initial capital is not required in the case of a civil law partnership. Each partner is held jointly and severally responsible for the partnership liabilities, without limitation, with all his/her assets.

Commercial company

The **commercial companies** include partnerships and capital companies.

The **partnerships** include companies such as:

- **general partnership** – basic form of the partnership. The scope of partners' liability is its specific feature. They incur subsidiary unlimited liability for the partnership obligations. Each partner is entitled to represent the partnership;
- **limited liability partnership** – designed for liberal professions exhaustively listed in the Commercial Companies Code. Persons entitled to pursue the following professions may be partners in the partnership: lawyer, pharmacist, architect, civil engineer, certified accountant, insurance broker, tax consultant, stockbroker, investment consultant, accountant, physician, dental practitioner, notary, nurse, midwife, legal adviser, patent attorney, property valuer and sworn translator. The legislative provisions concerning the limited liability partnerships govern the responsibility issues; a partner is not held responsible for the partnership liabilities arising in connection with the liberal professions pursued by the remaining partners. The limited liability partnership partners may appoint a management board;
- **ordinary limited partnership** – this is a form of company both for natural and legal persons and allows to substantially limit the responsibility. At least one of the partners, the general partner, is responsible for the liabilities of the company without restrictions, while the liability of the other partners, limited partners, is limited to a specific amount: the commandite sum;
- **Limited joint-stock partnership** – intended for doing business on a large scale. The rules require lodging of a minimum share capital of at least PLN 50,000 (about EUR 11,460). The scope of responsibilities in a limited joint-stock partnership is the same as in a limited partnership.

Corporations include:

- **Limited liability company (sp. z o.o.)** – a company with legal personality. The founders of a limited liability company can be both natural and legal persons. A limited liability company is responsible for its liabilities with all of its assets, without restrictions. A necessary requirement is contribution of share capital in the amount of at least PLN 5,000 (about EUR

1,146). Shareholders, as a rule, are liable to the amount of the capital. The highest authority of the company is the shareholders' meeting. A company is represented by the board (consisting of at least one member) on the rules set out in the statutes or the articles of association. In a limited liability company also a supervisory board, an audit committee or both of these bodies can be established;

- **Joint stock company (SA)** – is a legal person. The founders of a joint stock company can be both natural and legal persons. A necessary requirement is contribution of share capital in the amount of at least PLN 100,000 (about EUR 23,000). For its liabilities, the company is responsible as a rule up to the amount of the share capital. The highest authority of the company is the shareholders' meeting. A company is represented by the board (consisting of at least one member) on the rules set out in the statutes. A joint stock company must have a supervisory board.

Branches and representations of foreign entrepreneurs

Foreign entrepreneurs can operate in Poland via their **branches and representations**.

According to the provisions of the Act on the freedom of economic activity, a **branch** is a separate and organisationally independent part of economic activity pursued by an entrepreneur outside his/her headquarters. A branch of a foreign entrepreneur requires registration in the National Court Register.

The operations of a **representation** may only cover activities in the field of advertising and promotion of a foreign entrepreneur (it may not include economic activity). In the case of a representation, an entry into the register of representations of foreign entrepreneurs kept by the Minister of Economic Development is required.

More information:

<http://www.ceidg.gov.pl> Central Registration and Information on Business

<http://www.mr.gov.pl> Ministry of Economic Development

http://www.pit.pl/administracja_skarbowa_baza_danych_adresowych_izb_i_urzedow_skarbowych_402.php Tax offices

<https://www.ms.gov.pl> Ministry of Justice

<http://www.parp.gov.pl> Polish Agency for Enterprise Development

<http://www.zus.pl/> Social Insurance Institution

<http://www.kip.gov.pl> National Tax Information

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<http://stat.gov.pl/> Central Statistical Office

<http://www.paiz.gov.pl> Polish Information and Foreign Investment Agency

<http://www.twoja-firma.pl> Website for small and medium-sized companies delivered by Bankier.pl Group

<https://bip.ms.gov.pl/pl/rejestry-i-ewidencje/krajowy-rejestr-sadowy/> National Court Register

<http://mr.bip.gov.pl/rejestry/rejestr-przedstawicielstw-przedsiębiorcow-zagranicznych.html> Register of representations of foreign entrepreneurs





INCOME, REMUNERATIONS AND TAXES

Income and remunerations

Minimum pay

The rules and procedures for determining the amount of **minimum pay** are laid down in the regulations. The amount of minimum pay is set each year by means of government negotiations. In 2016, the gross amount of minimum pay is **PLN 1,850** (about EUR 424). Social security contributions and an advance on personal income tax, etc., are deducted from this amount. The above amount of minimum pay is the monthly pay for a person in full-time employment. In the case of part-time work, the amount is reduced proportionally.

The amount of minimum pay comprises all components of remuneration calculated for wages and salaries, other than remuneration for overtime, a long-service bonus, a retirement or pension gratuity. It does not comprise payments from profits, balance surpluses or additional annual remuneration in the public sector. If an employee's remuneration in a particular month is lower than the statutory amount of minimum pay due to different periods of payment of certain elements of remuneration or a working time schedule, the employee is entitled to compensation which is paid together with the remuneration. The employer is entitled to make an employee's remuneration lower than the statutory minimum, but only in the employee's first year of employment. The amount of this remuneration may not be lower than 80% of the statutory amount of minimum pay (in 2016: PLN 1,480 gross, or about EUR 340).

From 1 January 2017, calculation of the minimum pay will not take into account the pay supplement for night work, and employees in the first year of employment will have the right, just as all other employees, to full minimum pay, not 80% of pay.

Remunerations

The remuneration systems of individual employers **vary**. Conditions for remuneration of work and granting other work-related benefits determined by traders are **governed** by the following: collective **work agreements** (at company and sub-company level – concluded by employers with active trade union organisations), **remuneration regulations** (for employers employing at least 20 employees not covered by a collective work agreement) and **employment contracts**.

Remuneration for work should be set to match the type of work and qualifications required for its performance, as well as take into account the quantity and quality of work provided. Remuneration is due **for work performed**. For a time off, an employee retains the right to remuneration only if the provisions of the labour law stipulate so. In order to protect pay, the Polish Labour Code contains a provision according to which an employee may not waive the right to remuneration or transfer this right to another person.

The employer is required to issue and maintain personnel records (lists) detailing the remuneration paid for work and other work-related benefits for each employee individually. At an employee's request, an employer is required to make available for inspection the documents on which the calculation of their pay has been based.

Payment of remuneration is made in a **pecuniary form**. Part-payment of remuneration in a non-pecuniary form is allowed only where provision to that effect is made in labour law, regulations or a collective work agreement. Remuneration for work must be paid **at least once a month**, on a fixed, pre-determined basis, no later than the 10th day of the following calendar month. Payment of remuneration may be made to an employee in a manner other than in person, e.g. it may be paid into a bank account, where an employee gives his/her prior written consent, or if a collective work agreement so specifies.

An employee who receives income from employment is **required to pay social insurance**. The employer must deduct these social insurance contributions from the employee's remuneration and pass them on to the Social Insurance Institution (Zakład Ubezpieczeń Społecznych). The **retirement pension contribution** is 19.52%, and is paid in equal amounts by the employee and employer. The incapacity pension contribution is 8%, with the employee paying 1.5% of this and the employer 6.5%. **Sickness insurance contribution** of 2.45% is paid in full by the employee whereas accident insurance (between 0.67% and 3.33%) is paid by the employer. **Contributions to the Labour Fund [Fundusz Pracy]** (2.45%) and the **Guaranteed Employee Benefits Fund [Fundusz Gwarantowanych Świadczeń Pracowniczych]** (0.10%) are paid by the employer.

The annual calculation basis for retirement pension and incapacity pension insurance contributions may not exceed an amount equivalent to thirty times the projected average monthly remuneration. People who work are also covered by **compulsory health insurance**. The contribution is paid in the amount of 9% of the calculation basis, and up to 7.75% of the contribution paid can be offset against tax.

Issues relating to the principles of paying **remunerations under civil law contracts** are regulated by the provisions of the Civil Code, depending on the type

of contract. From 1 January 2017, a principle will apply according to which a person performing work on the basis of a mandate contract or an agreement for the provision of services to which regulations on an order apply – will be entitled to remuneration of at least the minimum hourly rate for every hour of work. The minimum hourly rate will be valorised annually and will increase at the same pace as the amount of minimum pay for employees. The minimum hourly rate will not be paid to people who would independently decide on the time and place of order performance or service provision and at the same time receive commissions. In addition, the minimum hourly rate does not apply to specific contracts for care services, for example concluded in order to run a family care home, agreements for the care of a child in foster care or care for a group of people during tours that last longer than one day.

Average income

In 2015, **average gross income in the enterprise sector** in Poland was PLN 4,121 (about EUR 944.64). In May 2016 the **average salary in the enterprise sector** was gross PLN 4,166.28 (about EUR 955).

For example, the **average gross income in Mazowieckie Voivodeship** (Warsaw included) in individual sectors in May 2016 amounted to: enterprise sector – PLN 5,090 (ca. EUR 1,167), industry – PLN 4,700 (about EUR 1,077), industrial processing – PLN 4,500 (about EUR 1,032), construction – PLN 5,430 (about EUR 1,245), sales – PLN 5,260 (about EUR 1,206), transport – PLN 4,140 (about EUR 949), hospitality – PLN 3570 (approximately EUR 818), ICT – PLN 8,670 (about EUR 1,987), real estate services – PLN 5,670 (ca. EUR 1,300), administration – PLN 3,290 (about EUR 754).

Taxes

Types of taxes

In Poland there are fourteen types of taxes divided into **direct taxes** (paid by a taxable person required to pay tax to the tax authority) and **indirect taxes** (paid when purchasing goods).

Direct taxes are:

- 1) Personal income tax (PIT),
- 2) Corporate income tax (CIT),
- 3) Inheritance and donation tax,
- 4) Tax on civil law acts,
- 5) Agricultural tax,

- 6) Forest tax,
- 7) Property tax,
- 8) Tax on means of transport,
- 9) Tonnage tax (imposed on shipowners operating offshore commercial vessels in international shipping),
- 10) Tax on the extraction of certain minerals,
- 11) Tax on some financial institutions.

Indirect taxes are:

- 1) Goods and services tax (VAT – 23%, 8%, 5% and 0%),
- 2) Excise duty,
- 3) Games tax.

From the point of view of employment and conducting economic activity in Poland, the most important taxes are **personal income tax and corporate income tax**, respectively.

Personal income tax

From the point of view of a natural person employed in Poland, the most important tax is the personal income tax.

Income obtained by natural persons is subject to **personal income tax**. Where, in a given tax year, a taxpayer obtains income from more than one source, tax is based on the total amount of income from all sources of revenue in Poland and abroad. **Where income is obtained by non-residents in Poland or Polish residents abroad, the provisions of the double taxation treaties to which Poland is a party apply.** Poland has signed such treaties inter alia with Austria, Germany, France, and the United Kingdom. A full list of countries with double taxation treaties is available at the website of the Ministry of Finance.

Any person who resides in Poland must pay tax on his/her income. A person who resides in Poland is a **person who has “the centre of personal or economic interests”** here (e.g. lives, works in Poland) or stays in Poland for **more than 183 days in the year**. Such a person is a **tax resident** and his/her total income in a given tax year, both in Poland and abroad, is taxed in Poland. If a person does not reside in Poland, he/she would only pay tax on income earned in Poland here. Tax is applied taking into account the rules resulting from the double taxation treaties to which Poland is a party.

Taxation covers income (revenue minus tax deductible expenses).

Tax deductible expenses are determined depending on the type of income, for example in the case of people who had the following income in 2016:

- From an employment relationship – the basic costs amount to PLN 1,335 (ca. EUR 306) a year and PLN 111.25 (about EUR 25) per month;
- From mandate contracts – costs amount to 20% of earned income;
- From copyright – costs amount to 50% of the revenue, but total annual costs may not exceed PLN 42,764 PLN (about 9,803 EUR);
- From economic activity – the costs amount to the costs incurred in order to generate revenue or maintain or safeguard a source of revenue, with the exception of expenditure listed in the Act as a non-deductible expenses.

The tax calculation method depends on the **source of revenue**. The tax system provides for the following ways to calculate tax:

- 1) **Progressive tax scale** – individuals who tax their income according to general rules are subject to two-rate scale; in 2016 the rates were **18% and 32%**, with one tax threshold of **PLN 85,528** (approximately EUR 19,605) and the amount reducing tax of **PLN 556.02** (about EUR 127). Therefore income that does not give rise to an obligation to pay income tax is PLN 3,091 (about EUR 708).

Income from hired labour (employment relationship, mandate contracts and contracts for a specific work), pensions, economic activity, rental and lease is subject to taxation with progressive rates.

Taxpayers whose income is subject to progressive rates **may benefit from common taxation of spouses and preferential taxation of income of single parents** if they meet certain criteria foreseen in regulations.

Joint taxation of income may be requested by the spouses: who were married throughout the tax year and who enjoyed joint property throughout the tax year. The spouses calculate tax as double the amount of tax calculated from half their total income.

A single parent is entitled to calculate tax as double the amount of tax calculated on half of his/her income;

- 2) **19% income tax on non-agricultural economic activity or special sections of agricultural production** – income from non-agricultural economic activity or special sections of agricultural production can also be taxed with a 19% rate if such a choice is made by the taxpayer by submitting a written declaration on choosing this taxation method to the head of a tax office. Income (loss) are accounted for in a separate tax return;
- 3) **Flat-rate forms of taxation of non-agricultural economic activity** – taxable persons can also choose, if they meet the conditions laid down in the regulations, one of the flat-rate forms of taxation of income (revenue) from non-agricultural economic activity, i.e.:

- Lump sum on registered revenue: a separate tax return concerning this form of taxation is filed by 31 January of the following tax year,
 - Tax card: in this case a tax return is not filed, only by 31 January of the following tax year the health insurance contributions paid and deducted from tax (tax card) are stated in an annual declaration;
- 4) **Flat-rate form of taxation of revenue from rent and lease** – taxpayers may also choose, as long as they meet the conditions laid down in the regulations, taxation of income from rent and lease with a lump sum on revenue registered at the rate of 8.5%. This revenue is settled in a separate return filed by 31 January of the following tax year;
 - 5) **19% income tax on certain capital gains** – certain capital gains are subject to a flat 19% tax rate (e.g. sale of securities or derivative financial instruments), from which income (loss) is accounted for in a separate tax return;
 - 6) **19% income tax on real estate sale** – obligation to pay 19% tax on income from sale of property arises if sale takes place before 5 years elapse from the end of the calendar year in which the acquisition or construction of real estate took place, and when it does not take place within economic activity; the income is accounted for in a separate tax return.
Income from sale of real estate may be exempt from tax if the income is used by the taxpayer towards his/her own housing needs listed in Polish tax legislation;
 - 7) **Flat-rate income tax collected by the payer** – this tax is collected on revenue (income) for example from winnings in games of chance, interest and discounts on securities, interest on cash (not related to economic activity) collected in the bank account of the taxpayer, shares in capital funds, and dividends. Revenue (income) is not accounted for in a tax return because tax is collected and paid by the payer.

Corporate income tax

The payers of corporate income tax are:

- **legal persons**,
- **organisational units without legal personality**, with the exception of companies without legal personality, but corporations in an organisation and limited joint-stock partnerships with their registered seat or board in the territory of Poland are taxpayers;
- **tax capital groups** (groups consisting of at least two commercial companies with a legal personality, operating in joint capital relationships and complying with the conditions stipulated in the Act);
- **companies without legal personality with their registered office or management board in another country**, if according to the tax regula-

tions of this country they are treated as legal persons and if in this country they are subject to the taxation of their whole income irrespective of the place where they receive it.

Tax payers with the **registered office or management board** on the territory of the Republic of Poland are subject to the **taxation of their whole income**, irrespective of the place where they receive it. Tax payers that **do not have their registered office or the management board on the territory of Poland** are subject to tax obligation **only with respect to income they receive on the territory of Poland**.

Income tax is imposed on income irrespective of the source of revenues from which it originated. Income is surplus revenues over the costs of obtaining such revenues, generated in a fiscal year; if costs of revenues exceed total revenues, the resulting difference constitutes a loss. The loss may reduce the income in the following consecutive five fiscal years, but the reduction cannot exceed 50% of the loss in any of those years.

In the case of **revenues from share in profits** of legal persons (e.g. dividends) and **revenues of foreign entities from the so-called license fees** (e.g. interest), it is revenues that are subject to taxation.

In the case of capital links and other special associations, income may be taxed **by estimation**.

Polish law provides for **tax exemptions regarding object of taxation** for such taxpayers as societies, associations and foundations implementing activities for statutory, **socially useful purposes**. Such taxpayers are exempt from taxation of revenues allocated for socially useful purposes defined in the national legislation. Such purposes must be compliant with statutory objectives of those taxpayers' activity.

Taxable revenues include in particular the received money, pecuniary values, exchange rate differences or the value of items, rights of other benefits obtained free-of-charge or partly for a fee.

Tax deductible costs are costs incurred in order to generate revenues or to maintain or secure a source of revenues. Tax deductible costs revenues are therefore all kinds of expenses that are **directly related to a taxpayer's revenues**, i.e. expenses for purchase of commercial goods, but also those related only indirectly with the revenues generated by the taxpayer.

Costs directly related to revenues are settled in the year in which the related revenues are generated. Other costs are settled in the year when they are incurred.

Tax base, in principle, is **income after deduction** of i.a. **any donations** for purposes laid down in national legislation (e.g. for social assistance, charity).

Deduction within the total limit of 10% of income **includes also donations** granted to entities pursuing such activity in an EU country other than Poland or in other country from the European Economic Area.

Deduction, of up to 100% of income, may also apply to donations for charity and care activities pursuant to the so-called Church acts.

Additional value of research and development expenditure, i.e. a part of costs of research and development, classified as costs of obtaining revenues, may also be deducted from the tax base.

Tax amounts to 19% of the tax base. In 2017, a 15% corporate income tax rate is to be introduced for small taxpayers, i.e. those whose revenues in the previous tax year did not exceed EUR 1.2 million (approx. PLN 5 million).

Taxable persons and taxpayers **do not submit tax declaration during a fiscal year**, but must make **monthly advanced payments**. Small taxpayers and taxpayers starting a business activity can make advance payments for income tax on a quarterly basis.

During a fiscal year, taxpayers may also make advance tax payments under the **simplified system**.

Taxpayers must **submit a declaration** on the amount of income (loss) generated within a fiscal year **by the end of third month of the following year** and by this deadline must also pay the tax due or the difference between the tax due on income presented in the declaration and the total of advance payments due for the period from the beginning of the year.

Tax reliefs and exemptions for natural persons

Entitlements to tax reliefs and exemptions

Taxpayers in Poland are entitled to **specific tax reliefs and exemptions**.

Tax reliefs

The following tax reliefs apply to taxpayers subject to personal income tax:

- reliefs deducted from income,
- reliefs deducted from tax.

The following items are **deductible from income**:

- 1) **social insurance contributions** paid by the taxpayer;

- 2) **expenses for rehabilitation purposes** – deduction is granted to disabled persons or persons whose dependents are disabled persons. For the purpose of this relief, a person is a dependent if their annual income does not exceed PLN 9120 (approx. EUR 2090).
- 3) **donations** for the following purposes:
 - a) listed in the Act on public benefit activity, e.g. health protection and promotion, culture, art, science and education,
 - b) religious cult;
 - c) blood donation by voluntary blood donors.The total deduction cannot exceed 6% of income;
- 4) **donations** for Church legal persons conducting charity and nursing activity – deductions are regulated by the act on the relations between the State and individual Churches and religious associations; deduction may amount up to 100% of the taxpayer's income;
- 5) expenses for **using the Internet** – deduction cannot exceed PLN 760 (approx. EUR 174). Deduction can only be used in two subsequent fiscal years;
- 6) expenses related to **taxpayers' savings for retirement pensions** – deduction applies to payments to individual pension security account (IKZE) made by the taxpayer within a fiscal year, to the amount defined in the provisions on individual pension security accounts. Payments made to such accounts within a calendar year cannot exceed the amount corresponding to 1.2 times the average forecast monthly remuneration in the national economy for a given year, laid down in the budget act or the act on interim budget, or in drafts of those acts, if the relevant acts were not enacted. In 2016, the maximum amount of deduction is PLN 4866 (approx. EUR 1115).

The following items are **tax deductible**:

- 1) **compulsory health insurance contributions** paid by the taxpayer (deduction cannot exceed 7.75% of the base for this contribution);
- 2) **relief for children** – this relief is available to taxpayers bringing up minor children and adult children who continue their education (up to 25 years of age). The relief is available to parents, legal guardians (if the child lives with a guardian) and foster parents.

The amount of the deduction is:

 - a) PLN 92.67 (approx. EUR 21) a month for the first and second child [PLN 1102.04 (approx. EUR 252) annually],
 - b) PLN 166.67 (approx. EUR 38) a month for the third child [PLN 2000 (approx. EUR 458) annually];
 - c) PLN 225 (approx. EUR 52) a month for the fourth and each subsequent child [PLN 2700 (approx. EUR 619) annually].

Taxpayers whose **tax amount is insufficient** to deduct the full amount of their relief **have the right to receive the amount of unused relief**. It should, nevertheless, be remembered that the amount of unused relief is limited, since it cannot exceed the total amount of deductible social and health insurance contributions paid by the taxpayer.

Tax exemptions

The aim of **tax exemptions** is, among others, to:

- 1) **implement family policy**, which consists, i.a. in exemption of the following items from tax:
 - a) family benefits, family allowances and attendance benefits, allowances for carers granted pursuant to the Act on determination and payment of allowances for carers, pecuniary benefits due to ineffective enforcement of child maintenance and child delivery benefits, including also increases that constitute family allowances with regard to foreign retirement and disability pensions,
 - b) one-off grants for the birth of a child, paid from trade union funds,
 - c) alimony for children (up to 25 years of age and children regardless of age who receive attendance benefit (allowance) or social pension), and up to PLN 700 (approx. EUR 161) a month for other persons;
- 2) **provide support to persons who are in a difficult situation due to unforeseen circumstances, which consists** in tax exemption of i.a.:
 - a) social assistance benefits,
 - b) one-off benefit from the state budget or budgets of local government units in relation to an incident;
- 3) **provide support to retirees and pensioners**, which consists, i.a. in exemption of the following items from tax:
 - a) benefits received by retirees and pensioners from their work places due to their previous service relationship, employment relationship or cooperative employment relationship with those companies, and from trade unions – in the amount not exceeding PLN 2280 (approx. EUR 523) within a fiscal year,
 - b) paid out, via the taxpayer, increases accompanying foreign retirement and disability pensions that constitute family allowances,
 - c) benefits consisting in covering the costs of TV and radio subscription fees in full or in part,
- 4) **aid in preparation for work (combating unemployment) and ability to actively participate in social life**, which consists in tax exemption of some benefits granted to the unemployed pursuant to the national legislation;
- 5) **provide state support for investments in education of children and youth**, which consists in tax exemption of the following items:

- a) scholarships and financial aid to pupils and students in the form of scholarships for academic achievements, social grants, co-financing of places in boarding houses and student hostels, benefits in the form of reimbursement of the costs of transport of children to school by means of public transport,
- b) prizes and awards received by pupils/students in competitions, tournaments and contest organised pursuant to the legislation on the education system,
- c) benefits received by an employee from an employer for upgrading professional qualifications,
- d) aid for students related to student apprenticeships and redemption of student loans,
- e) lump sums for maintenance and accommodation costs, paid from state budget in relation to referral for teaching in schools and universities abroad,
- f) award for outstanding achievements in science, culture and art, as well as for human rights activity, in the part in which the awarded person allocates the award for public benefit purposes.

The **list of all exemptions** regarding the object of taxation and other preferences in personal income tax is presented in the annually analysed and updates report “Tax preferences in Poland”, available at the website of the Ministry of Finance (the last analysis is for 2014).

Tax returns for a given year must be submitted, on the appropriate forms, **by 30 April of the year following a given fiscal year**, and if the deadline falls on Saturday or public holiday, the deadline shall be the day following the day that is a holiday. Tax return must be **submitted to the tax office competent for the place of residence of the taxpayer on the last day of the fiscal year**. Tax returns can be submitted in the form of traditional (paper) documents or electronic documents.

Each year the Ministry of Finance draws up a brochure “Step by step, or how to settle your PIT.” The brochure is available at the website of the Ministry of Finance. In addition, the Ministry of Finance prepares separate information brochures, also available at the Ministry’s website, for tax return forms in place in a given year.

Capital and cash flows

Citizens of the EU/EFTA Member States may perform in Poland all types of financial transactions, consisting in i.a. opening of bank accounts and taking up loans from financial institutions having their registered offices in Poland. Citizens of

those countries may also freely transfer abroad the money transferred to Poland and income generated in Poland.

More information:

<http://www.finanse.mf.gov.pl> Ministry of Finance

<http://www.archbip.mf.gov.pl/bip/8434.html> Ministry of Finance – list of countries with agreements on avoiding double taxation

<http://www.finanse.mf.gov.pl/pit/formularze/2016> Ministry of Finance – information brochures

<http://www.finanse.mf.gov.pl/pit/broszury-informacyjne/2016> Ministry Of Finance – brochure “How to settle PIT – step by step”

<http://www.finanse.mf.gov.pl/pit/ulgi/odliczenia-od-dochodu/ulga-rehabilitacyjna> Ministry of Finance – tax reliefs

<http://www.finanse.mf.gov.pl/abc-podatkow/preferencje-podatkowe-w-polsce> Ministry of Finance – “Tax preferences in Poland” report

<http://www.pit.pl> Tax portal

<https://www.mrpips.gov.pl> Ministry of Family, Labour and Social Policy

<http://www.zus.pl> Social Insurance Institution

<http://www.stat.gov.pl> Central Statistical Office



SOCIAL INSURANCE IN POLAND

Social security system in Poland

Scope

The **social security system** in Poland comprises: retirement insurance, disability insurance, sickness insurance and accident insurance.

An insured is a natural person who is subject to at least one type of social security.

Poland has **compulsory** and **voluntary** insurance, as well as the possibility to **continue insurance**.

The following persons are covered by compulsory retirement and disability pension insurance: employees, except for prosecutors, as well as members of agricultural cooperatives, contractors, persons pursuing non-agricultural activity (business activity, creators, artists, free lancers), clergymen, persons receiving unemployment benefits, persons on child care leave or receiving maternity benefits.

Persons who are not subject to compulsory retirement and disability pension insurance may be covered by such insurance on a voluntary basis.

Sickness insurance is compulsory for persons who are covered by the compulsory retirement and disability pension insurance, who are employees, with the exception of prosecutors, members of agricultural cooperatives and agricultural group cooperatives, or persons performing alternative military service. **Voluntary** sickness insurance is available (upon their request) to persons covered by compulsory retirement and disability pension insurance, i.a. those pursuing non-agricultural activity, working on a basis of the contract of mandate or an agency contract.

Accident insurance is compulsory for persons subject to compulsory retirement and disability pension insurance, e.g. employees, contractors, members of agricultural production cooperatives, persons pursuing non-agricultural activity and persons who cooperate with them.

Principle of equal treatment

The Polish social security system is based on the principle of **equal treatment** of all insured persons, regardless of nationality, citizenship and place of residence. The principle of equal treatment applies in particular to the conditions for being

covered by the social insurance system, the obligation to pay and calculate the amount of social insurance contributions, calculating the amount of benefits, the period of benefit payment and retaining the right to benefits.

Therefore, in line with the law, Polish insurance coverage does not depend on citizenship, place of residence or stay, etc. The insurance applies if e.g. **an employment contract or other agreement resulting in compulsory social insurance was concluded with a Polish entity and work under such contracts is carried out on the territory of Poland.**

Family members of citizens of the EU/EFTA Member States who are not EU/EFTA nationals and are employed in Poland **are not subject to Polish legislation on social insurance**, if this is excluded pursuant to an international agreement to which Poland is party, or to the EU law.

The Polish legislator introduced judicial control over the observance of the principle of equal treatment by the pension authorities. Each insured person who claims that the principle of equal treatment has not been adhered to in respect of them have the right to claim compensation for insurance benefits from the social security system before a common court of law.

Social insurance contributions

The rates of retirement, disability and sickness insurance are identical for all insured and amount to:

- 19.52% of the contribution assessment base – for the retirement pension insurance (the contribution payer and the insured pay equal amounts: 9.76% each);
- 8% of the contribution assessment base – for the disability insurance (the contribution payer pays 6.5% and the insured pays 1.5%);
- 2.45% of the contribution assessment base – for the sickness insurance (the insured pays the full amount).

The rate of accident insurance contributions is variable, from 0.4% to 3.6% of the contribution assessment base – depending on the group, i.e. type of activity to which the contribution payer belongs. The full amount of this contribution is paid by the employer.

Performance of social insurance tasks

The Social Insurance Institution (ZUS) is the main enforcement authority with regard to social insurance regulations in Poland. It collects social insurance con-

tributions and distributes benefits (e.g. retirement pensions, disability pensions, sickness or maternity benefits) in the amount and on the conditions laid down in the general regulations in force. The ZUS manages the Social Insurance Fund, which is a state-owned special purpose fund established in order to finance the social insurance benefits.

The Social Insurance Institution keeps the **accounts of all persons covered by social insurance**, that are opened on the basis of the first document for a given insured person submitted by the contribution payer. The account of the insured includes information about the amounts of due and paid retirement, disability, sickness, accident and health insurance contributions, and about due and paid contributions to open pension funds. By 31 August each year, the Social Insurance Institution must send to all insured born after 31 December 1948 the information about their accounts with the ZUS, as of 31 December of the previous year. The insured can also check such information via the ZUS **Electronic Services Platform** (PUE) which provides online access to information collected on the accounts of the insured with the ZUS.

More information:

<http://www.mrpips.gov.pl> Ministry of Family, Labour and Social Policy

<http://www.mrpips.gov.pl/ubezpieczenia-spoeczne/>

<http://www.zus.pl> Social Insurance Institution

<http://zus.pl/default.asp?p=1&id=1442>

Coordination of the social security systems

The EU legislation lays down the rules concerning the legislation applicable, i.e. determining the country you are insured in, if you work or run a business in one or several EU/EFTA Member States.

Pursuant to these rules the legislation applicable to social security is determined according to the **principle of the place of work** (*lex loci laboris*) – this implies that the person concerned is subject to social security and health insurance and pays contributions to the social security system in the country he/she works in.

According to this principle:

- a worker employed in one EU Member State is subject to its legislation even if he/she resides in another country or if his/her enterprise or employer has registered office or place of business of the undertaking on the territory of another Member State;

SOCIAL INSURANCE IN POLAND

- a self-employed person operating in one country is subject to the legislation of this country, even if he/she resides on the territory of another Member State;
- a seafarer sailing on a vessel flying the flag of a Member State is subject to the legislation of the flag state;
- the civil servants are subject to the legislation of the Member State the administration of which employs them.

However, in certain circumstances the principle of the place of work is insufficient or meaningful to determine the applicable legislation. Therefore, in order to avoid a situation where the migrating worker is insured in more countries than one at the same time, the EU regulations provide for a number of specific provisions concerning:

- posted workers;
- self-employed persons temporarily transferring their business to another Member State;
- persons who normally pursue an activity as an employed and/or self-employed person in two or more Member States;
- members of the contract staff the European Communities.

Citizens of the EU/EFTA Member States who move abroad to work or to reside are protected by the provisions for coordination of social security systems. Provisions for co-ordination of social security systems lay down the rules which allow the persons who take up work simultaneously or subsequently in a number of Member States to avoid negative consequences of being subject to the social security systems of different States. They guarantee equal treatment of each EU/EFTA citizen and ensure, that he/she is entitled to medical service, sickness, family benefits, retirement pension, disability pension or unemployment benefits. They determine the country legislation the working or self-employed person abroad is subject to. They ensure that the benefits acquired in one Member State, such as the retirement pension, will be paid even if the beneficiary moves to another Member State.

The **EU coordination** covers the following benefits:

- 1) **retirement and disability pensions** – if you have worked in Poland not long enough to acquire a pension, the Social Insurance Institution will take into account the period of your insurance abroad in the States covered by coordination. If you worked abroad not long enough the equivalent of the Social Insurance Institution in these States will take into account the period of your insurance in Poland. Work in any State covered by coordination counts towards the years of service needed to acquire the right for pension, and work in Poland counts towards such period in any of

these States. The principle of adding up the insurance periods applies both to the employed and self-employed;

- 2) **disability allowances, survivor pensions** – you are entitled to apply for a pension, disability allowance or survivor pension in the Member States, if you were insured in any of them for a period exceeding 1 year, and the sum of periods allows to grant the pension. If you worked in a Member State less than one year, this period will be taken into account in your general years of service in other countries where you worked. The retirement pension and disability allowance are granted and calculated in accordance with the regulations of the countries you worked in.
- 3) **benefits in respect of accidents at work and occupational diseases** – pension for accident at work or occupational disease is granted based on the national legislation of the State where you worked when the accident or disease occurred;
- 4) **family benefits** – in Poland, the family benefits are funded from the State budget and the right to obtain such benefits depends on the situation of family which applies for the benefit.
Family benefits are granted even if the beneficiary resides in another State than that obliged to pay the benefits. Family benefits are also granted when family resides in another State than that obliged to pay the benefits.
When more than one State should pay the family benefits the priority of payment is as follows: first, on the basis of employment or self-employment, next, on the basis of retirement or disability pension, and the last on the basis of the place of residence;
- 5) **sickness and maternity benefits** and the equivalent benefits for the father covered by the coordination of social security systems include the following:
 - a) sickness leave wage – accrued to the employees for a period of 33 days or 14 days, respectively, in the calendar year,
 - b) sickness benefit under the sickness or accident insurance – accrued to a person insured under the sickness or accident insurance scheme for a period of sickness up to 182 days, while in case of tuberculosis or when the incapacity to work occurred during the pregnancy – up to 270 days,
 - c) Rehabilitation benefit under the sickness or accident insurance scheme granted for a period of up to 12 months to a person who is still sick after the sickness benefit has finished when this person is still unable to work but there is a chance he/she will be able to work again,
 - d) compensatory benefit under the sickness or accident insurance scheme granted during the occupational rehabilitation not longer than for 24 months,

- e) zasiłek macierzyński – granted to an insured person on the grounds of the birth or adoption of a child,
- f) care allowance – granted to persons covered by mandatory insurance against sickness who are released from the obligation to perform professional work on the grounds of the need to care for a sick child or another family member.

The above enumerated benefits are granted to the citizen of another EU/EFTA Member State who is employed by a Polish enterprise or has started self-employment in Poland and is subject to the Polish legislation.

- 6) **unemployment benefits**;
- 7) **health services**, including medical treatment;
- 8) **death grants**;
- 9) **pre-retirement benefit** – under Polish legislation they include the following:
 - a) pre-retirement benefits,
 - b) bridging allowances and pensions survivors of persons who received bridging allowance,
 - c) compensation payments for teachers.

Pre-retirement benefits are subject to the social insurance coordination systems **to a very narrow extent**. In respect of these benefits the benefit export rule applies, but the principle of adding up the insurance periods does apply to these benefits. The right to pre-retirement benefits is determined only on the basis of national legislation applicable in this respect in a given Member State.

More information:

<http://www.mrpips.gov.pl/koordynacja-systemow-zabezpieczenia-spolecznego/> Ministry of Family, Labour and Social Policy

<http://www.mrpips.gov.pl/koordynacja-systemow-zabezpieczenia-spolecznego/unia-europejska/instytucje-udzielajace-wyjasnien-w-sprawach-koordynacji-systemow-zabezpieczenia-spolecznego-w-ue/instytucja-lacznikowa/>

<http://www.mrpips.gov.pl/koordynacja-systemow-zabezpieczenia-spolecznego/unia-europejska/koordynacja-systemow-zabezpieczenia-spolecznego-w-ue/>

<http://www.mrpips.gov.pl/koordynacja-systemow-zabezpieczenia-spolecznego/unia-europejska/swiadczenia-w-ramach-koordynacji-unijnej/>

<http://www.mrpips.gov.pl/ubezpieczenia-spoleczne/>

Sickness insurance

Persons insured and amount of contributions

Sickness and maternity insurance is mandatory **mainly for the employees**.

The persons covered by mandatory pension insurance, who: work on the basis of an agency agreement or a mandate contract, persons pursuing non-agricultural activity (self-employment, authors, artists, freelancers) may take out a **voluntary insurance** for sickness or maternity.

The **contribution rate for sickness and maternity insurance** amounts to 2.45% of the contribution assessment basis. The contribution is paid by the insured on their own.

Sickness and maternity benefits

Under the sickness and maternity benefits scheme the following **benefits** are payable:

- 1) **sickness benefit** – the benefit is granted to an insured person who fell sick during the insurance period. As a rule, the right to sickness benefit is granted after the so-called **waiting period**. A person who is obligatorily covered by sickness insurance acquires the right to the sickness benefit after 30 days of continuous sickness insurance. A person who is covered by this insurance on a voluntary basis acquires the right to the benefit after 90 days of continuous sickness insurance.

The sickness benefit **amounts to 80%** of the contribution assessment basis, and **in the case of hospitalization period it amounts to 70%** of the contribution assessment basis. If the inability to work is a result of an **accident which occurred on the way to or from work**, or occurs during **pregnancy** period, or concerns the **tissue, cell or organ donors**, the benefit **amounts to 100%** of the contribution assessment basis;

- 2) **maternity benefit** – it is granted to the woman who during the sickness insurance period or during the parental leave:
 - a) gave birth to a child,
 - b) adopted a child up to 7 years of age, or in case of a child with regard to whom there was a decision about an adjournment of compulsory education – up to 10 years of age, and started legal proceedings for adoption,
 - c) took a child up to 7 years of age for upbringing as foster family, and in the case of a child with regard to whom there decision was made about an adjournment of compulsory education – up to 10 years of age, with the exception of professional foster families unrelated to the child.

Provisions concerning the right to maternity benefit in the case of taking a child for upbringing also apply to the insured men. Maternity benefit can be also granted to an insured **father of the child** if the mother of the child used at least 14 weeks of the maternity leave.

The maternity benefit is granted without a waiting period.

Maternity benefit is granted **for the periods** corresponding to:

- a) maternity leave and leave taken on the conditions of a maternity leave – from 20 to 37 weeks depending on the number of children at one birth or the number of children accepted for upbringing,
- b) parental leave – up to 32 weeks in the case of giving birth to one child, up to 34 weeks in the case of giving birth to more than one child at a time, or up to 29 weeks in the case of taking a child for upbringing when the employee is entitled to a leave on the conditions of a maternity leave to a minimum of 9 weeks,
- c) paternity leave – 2 weeks.

The insured father of the child is entitled to maternity benefit for the period determined as the period of additional maternity leave and paternal leave **equally** to the insured mother of the child. The maternity benefit may be granted to both parents **concurrently** for a period corresponding to a parental leave, however, the total amount of benefit basis for both parents cannot exceed 32, 34 or 29 weeks, respectively.

The above rules are applicable to the period of maternal benefit collected by the persons insured **who are not employees**, persons collecting the benefit during the parental leave and persons collecting the maternal benefit after the end of insurance period.

The maternity benefit for the period determined as the period of maternity leave, leave on conditions of a maternity leave, and paternal leave, as a rule, **accounts for 100%** of the assessment base. For the period determined as the parental leave period the maternal benefit is diversified. If the insured woman applies for the maternal benefit on the grounds of parental leave not later than 21 days after the giving birth (or taking child for upbringing), the maternal benefit for the total of maternal and parental leave amounts to 80% of the assessment base. Otherwise, a principle is applied according to which for the first 6 weeks (8 week for the multiple births) the benefit amounts to 100% of the assessment base, whereas for the remaining 26 weeks the benefit amounts to 60% of the assessment base.

The basis for the sickness benefit amounts to the average monthly remuneration paid for 12 calendar months preceding the month in which the right for benefit arose.

Premiums for pension and disability pension insurance are calculated from maternity allowance (Those premiums are financed from the State budget);

3) **rehabilitation benefit** – is granted to an insured person who can no longer be given the sickness benefit but **still is unable to work**, however, further treatment or rehabilitation **may render** him/her fit for work. The benefit is granted for a period needed to regain ability to work but not longer than for the period of 12 months;

4) **compensating benefit** – is granted to an insured person who is an employee, whose ability to work is reduced and whose remuneration was lowered due to the **occupational rehabilitation** (occupational rehabilitation helps a disabled person to acquire and retain proper employment and promotion) to adapt or receive a training.

In such as case the compensation benefit is granted **during rehabilitation period** but not longer than for the period of 24 months. The benefit is not granted to person entitled to pension on the grounds of inability to work.

The compensation benefit constitutes a difference between an average monthly remuneration for a period of 12 calendar months preceding the rehabilitation and the monthly remuneration paid during work with reduced remuneration;

5) **care allowance** – is granted to an insured person who is released from the obligation to perform professional work on the grounds of the need to care personally for:

a) healthy child of up to 8 years of age in the case of unexpected closure of the nursery, kindergarten or school attended by the child; childbirth or sickness of the spouse who permanently cares for the child, if the childbirth or sickness does not allow the spouse to care for the child; stay of the spouse who permanently cares for the child in a health care facility,

b) sick child of up to 14 years of age,

c) other sick family member (i.e. spouse, parents, parents-in-law, grandparents, grandchildren, siblings and children over 14 years of age) provided that they live in the same household as the person looking after this family member. Mother and father of the child are equally entitled to the allowance, however, it is paid only to the parent who applied for it for a given period.

The care allowance is granted during the absence at work caused by the need attendance:

a) **however, not longer than for 60 days of the year**, if a healthy child up to 8 years of age or a sick child up to 14 years of age is cared for,

b) **not longer than for 14 years of the year**, if a sick child up to 14 years of age or another sick member of the family is cared for.

The allowance paid equals to **80% of remuneration** which constitute the assessment base.

More information:

<http://www.mrpips.gov.pl> Ministry of Family, Labour and Social Policy

<http://www.mrpips.gov.pl/ubezpieczenia-spoeczne/ubezpieczenie-w-razie-choroby-i-macierzynstwa/>

<http://www.mrpips.gov.pl/en/social-insurance/sickness-and-maternity-insurance/>

<http://www.zus.pl> Social Insurance Institution

<http://www.rodzicielski.gov.pl> Special website dedicated to the leaves associated with child care.

Family benefits

The **family benefits system** is a basic form of support for families raising children within which the parents are entitled to three groups of benefits:

- 1) **family benefit with supplements** – this benefit is granted if the monthly net income per person **does not exceed PLN 674** (about EUR 155) per month, and in the case of a disabled child this amount is PLN 764 (about EUR 175) per month.

At present, the monthly family benefit amounts to:

- a) PLN 89 (about EUR 20) per child up to 5 years of age,
- b) PLN 118 (about EUR 27) per child in excess of 5 years of age up to 18 years of age,
- c) PLN 129 (about EUR 30) per child in excess of 18 years of age up to 24 years of age.

A family entitled to a family benefit may enjoy **supplements to family benefit** depending on the current family situation; the supplements include the following:

- a) **birth grant** – PLN 1 000 (about EUR 230) paid once,
- b) **supplement per child raised in a large family** – PLN 90 (about EUR 21) per month per each third and next children in a family entitled to the family benefit,
- c) **supplement for child attendance during the parental leave** – PLN 400 (about EUR 92) per month during 24 months,
- d) **supplement for education and rehabilitation of a disabled child** – PLN 80 (about EUR 18) per month for a child up to 5 years of age,

- or PLN 100 (about EUR 23) per month for a child between 5 and 24 years of age,
- e) **single parent supplement** – PLN 185 (about EUR 42) per month per child, but not more than PLN 370 (about EUR 85) per all children, in the case of a disabled child the supplement is increased by PLN 80 (about EUR 18) per child, however, not more than by PLN 160 (about EUR 37) per all children,
 - f) **supplement for the beginning of school year** – PLN 100 (about EUR 23) per one child once in the calendar year,
 - g) **supplement for the child education outside the place of residence** – it is granted when:
 - the child resides in a locality where the upper secondary school or an art school attended by the child is located, or a primary school or lower secondary school attended by the child or learning person who has a medical certificate of disability or a degree of disability – to the amount of PLN 105 (about EUR 24) per month per child, **or**
 - the child is commuting to a locality where the school is located in the case of the upper secondary school or an art school, where the scope of education corresponds to that of upper secondary school, attended by the child – to the amount of PLN 63 (about EUR 14) per month for one child;
- 2) **benefits associated with the birth of a child** – these benefits include:
- a) **one-off aid related to the birth of a child** in the amount of PLN 1,000 (ca. EUR 230) depending on meeting the income criterion, which is PLN 1,922 (about EUR 440.57) per person in the family, and the woman must have been under medical care from the 10 week of pregnancy until childbirth,
 - b) **aid granted by a resolution of gmina authorities** paid by the gmina from its own funds. The gmina itself decides whether it would additionally provide this kind of benefit, it sets the eligibility criteria and the benefit amount,
 - c) **parental benefit** for parents who, because of their professional situation may not receive a maternity benefit or maternity emolument. The support is granted first and foremost to the unemployed, students and people working on the basis of a contract for specific work. The parental benefit amounts to PLN 1,000 (about EUR 230) per month does not depend on the income criterion, it is paid out for one year (52 weeks) after the birth of a child, in the amount of PLN 1,000 (approximately EUR 230) per month; in the case of a multiple birth this period can be extended even to 71 weeks;

- 3) **care benefits** – there are three types of such benefits, granted to individuals who care for disabled persons:
- a) **attendance benefit** – paid to parents who are professionally inactive due to the need to provide care to a disabled person who became disabled under 25 years old. The attendance benefit is granted regardless of income and currently amounts to PLN 1,300 (about EUR 298) a month. Pension insurance and health insurance contributions are also paid for those who receive this benefit,
 - b) **special care benefit** – a benefit paid by gminas to carers of adult disabled persons who are not entitled to the attendance benefit, who had to abandon their professional activity due to the fact that they had to provide care to a disabled family member. It is granted depending on meeting the income criterion, which is PLN 764 (about EUR 175) per person in the family, in the amount of PLN 520 (ca. EUR 119) a month. Pension insurance and health insurance contributions are also paid for those who receive this benefit,
 - c) **carer's benefit** – a benefit paid by gminas to people who care for adult disabled persons, who are professionally inactive due to the fact that they have provide care to a disabled family member. The carer's benefit is granted regardless of income and amounts to PLN 520 (about EUR 119) a month. Pension insurance and health insurance contributions are also paid for those who receive this benefit.
- In addition, people with disabilities are entitled to **care allowance**, which is a kind of a family benefit paid to disabled persons and persons over 75 years old for partial coverage of expenditure resulting from the need to be under the care and assistance of another person. The benefit is granted regardless of income and amounts to PLN 153 (about EUR 35) per month.

In 2016, in addition to the above mentioned benefits, a **universal upbringing benefit** was introduced in the amount of PLN 500 (about EUR 115) net per month for the second and any subsequent child in the family, paid until the child turns 18. The benefit is granted for the first child, i.e. the only or the oldest child in the family, if the family's income per person does not exceed PLN 800 (about EUR 183) or PLN 1,200 (about EUR 275) if a family member is a child with disabilities.

In the system of family benefits, the **possibility of granting an additional benefit for the family by a gmina** has been introduced. Taking into account the local needs of its residents in respect of the benefits for the family, a gmina may establish benefits for the family by a resolution taken by the Gmina Council. The decision about whether to introduce such an additional benefit and what its amount

would be in exclusive competence of the Gmina Council. This benefit is financed from a gmina's own funds.

Individuals entitled to alimony from a parent on the basis of an enforcement order issued or approved by the court, if execution proves ineffective, have the right to benefits from the **alimony fund**. Benefits from the alimony fund are paid in the amount of current child maintenance, however they cannot exceed PLN 500 (about EUR 115) a month. The granting of right to the benefit from the alimony fund depends on the fulfilment of the income criterion amounting to PLN 725 (approximately EUR 166) per person in the family.

Tasks in matters relating to granting family benefits, the upbringing benefit and benefits from the alimony fund belong to the **gmina authorities** (voit, mayor or city president). Tasks related to provision of the upbringing benefit and family benefits in matters relating to the coordination of social security systems are performed by **voivodeship authorities** – the voivodeship marshal.

More information:

<http://www.mrpips.gov.pl/wsparcie-dla-rodzin-z-dziecmi/> Ministry of Family, Labour and Social Policy

Pensions and old age benefits

Entitlements

Pension insurance serves to secure income after reaching retirement age and ending professional activity. The right to a future pension depends on monthly contributions paid from salary or proceeds from other gainful activity subject to the insurance obligation, *inter alia* from mandate contracts or pursuing non-agricultural economic activity.

System reform

The pension system reform was introduced on 1 January 1999. As a result, since 1999 in Poland there have been **two parallel pension schemes**:

- the old pension scheme – for people born before 1 January 1949,
- the new pension scheme – for people born after 31 January 1948.

People born after 31 December 1948 and before 1 January 1969 could remain in the current pension scheme, i.e. the repartition scheme (1st pillar) or join the new pension scheme, the repartition (1st pillar) and capital (2nd pillar), by choosing an open pension fund. These people could join the new pension scheme until 31 December 1999.

The **new pension system** consists of **three pillars**:

- 1) The **1st pillar** is a reparation one and it is managed by a public body: the Social Insurance Institution that keeps individual accounts of the insured;
- 2) The **2nd pillar** consists of two parts: open pension funds and sub-accounts at the Social Insurance Institution.

Open pension funds (OFE) are managed by private institutions: universal pension societies (PTE). An open pension fund is a legal person the purpose of which is to collect funds from the contributions of the insured persons and to invest these contributions on the financial market. Until 31 January 2014 participation in open pensions funds was mandatory for persons born after 31 December 1968. From 1 February 2014 people who start their first job can choose whether they want a part of their pension contributions to be paid to an open pension fund or rather that their entire contributions be paid to the Social Insurance Institution. Persons who are already members of open pension funds could choose whether they wanted to continue to provide contributions to open pensions funds in the period between 1 April and 31 July 2014. The next so-called “transfer window”, or a period when the insured could change their decision as to the transfer of contributions to open pension funds, was open between 1 April and 31 July 2016. The next ones are planned at intervals of 4 years.

A sub-account is an additional account with the Social Insurance Institution, kept in the framework of the account of the insured person, where contributions to the 2nd pillar of pension insurance that are not transferred to an open pension fund are credited. Funds in a sub-account are subject to valorisation with the indicator of average economic growth for the previous 5 years. In addition, starting from the moment that falls 10 years before the insured person reaches retirement age, funds from an open pension fund are gradually transferred to the sub-account. This mechanism protects the insured against so-called retirement date risk, or collapse of the market rates at the time of retirement, which would result in reduction of pension capital and, consequently, a lower pension;

- 3) The **3rd pillar** is managed by private institutions. Membership is entirely voluntary. It is intended to ensure higher retirement benefits in the future for an additional contribution. The 3rd pillar covers:
 - a) occupational pension schemes (PPE),
 - b) individual pension account (IKE),
 - c) individual pension security account (IKZE).

Occupational pension schemes are a voluntary form of group retirement saving, organised by the employer with the cooperation of employees. The basic

contribution is funded by the employer while the employee may declare an additional contribution, deducted from earnings. Funds contributed to the programme are managed by a financial institution selected by the employer and the employees at the stage of organising the programme. Participants can withdraw the accumulated funds all at once or in instalments, not earlier than after he/she turns 60 years old.

Individual retirement accounts and individual pension security accounts can be held by any person above 16 years old. These are separate accounts kept by banks, insurance companies, voluntary pension funds, investment fund societies and brokers. Both individual retirement accounts and individual pension security accounts allow you to save for retirement **without the need to pay income tax on capital gains** of 19%. The difference between them is the time when personal income tax is imposed. In the case of **individual retirement accounts** the final payment of the accrued funds is **exempt from income tax**, but there are no tax exemptions for payments onto the account. In the case of **individual pension security accounts** deposits into this account are deducted from the PIT calculation basis, while a withdrawal from this account after the end of the saving period, i.e. after you turn at least 65 years old, will be subject to flat rate tax of 10%. Payments to both types of accounts are subject to annual limits, which are in 2016: for individual pension accounts PLN 12,165 (about EUR 2,788), for individual pension security accounts PLN 4,866 (about EUR 1,115).

Pension insurance contribution

A **contribution** of 19.52% of the calculation basis (remuneration/income) is paid towards pension insurance.

The pension insurance contribution is financed in equal parts by both the employer and the insured, while the contribution paid to an open pension fund or credited to a sub-account comes from the part paid by the insured person in its entirety.

The employer is responsible for transfer of contributions to the Social Insurance Institution. The pension scheme is based on a link between the future pension and the amounts of actually paid contributions, because the basis for the calculation of pension is the sum of pension insurance contributions (the defined contribution rule).

There are two variants of contribution allocation under the second pillar:

- if the insured is not a member of an open pension fund, the contribution is credited to: his/her account in the Social Insurance Institution – 12.22%, his/her sub-account in the Social Insurance Institution – 7.3%,

- if the insured person decides to transfer contributions to an account in an open pension fund, the division of contributions is as follows: 12.22% – credited to an account in the Social Insurance Institution, 4.38% – credited to a sub-account in the Social Insurance Institution, 2.92% – credited to an account in the open pension fund.

Granting of benefits

As a principle, retirement pension is **granted at the request** of the person concerned. Decisions to grant pensions are issued by pension authorities competent for the place of residence of the applicant. The procedure for granting of a pension begins upon application by the person concerned.

People in **universal retirement age** are eligible to a pension. The universal retirement age is: in the case of women born before 31 December 1952 – 60, in the case of men born before 31 December 1947 – 65. From 1 January 2013 the universal retirement age was increased and it will be gradually levelled: in the case of women born after 1 January 1953 and for men born after 1 January 1948. **The retirement age is increased by one month three times a year until reaching the retirement age of 67**, what will happen in the case of men in 2020, and in the case of women in 2040.

For persons covered by the new pension system the minimum insurance period required for a pension to be granted is not specified.

The **basis for calculating pensions** according to the new rules is the sum of valorised contributions for the period from 1 January 1999, recorded on the account of the insured person, and valorised initial capital (calculated as the equivalent of insurance discharged contributions paid before 1 January 1999, i.e. the entry into force of the system reform), increased by the amount of contributions recorded and valorised on the sub-account. Retirement pension is calculated by dividing the basis calculated in the above way by the average further life expectancy for people in the age equal to the retirement age of the insured person.

Retirement pension is increased to the amount of the lowest pension if the insured person:

- male – has a contributory and non-contributory period of at least 25 years,
- female – has a contributory and non-contributory period of at least 22 years (in the years 2016 and 2017, in the future it is to be increased gradually to 25 years).

In the case of citizens who live in another EU Member State, as well as in the case of those who live in non-EU countries with which Poland has signed an

international agreement in the field of social insurance, obligations for granting retirement pensions are fulfilled by the **Foreign Pension Department of the Social Security Institution Headquarters and/or organisational units of the Social Insurance Institution designated by its President**. The same principle applies to people in the case of whom, when determining the right to and amount of retirement pension, periods of insurance abroad were taken into account, if international agreements so provide.

More information:

<http://www.mrpips.gov.pl> Ministry of Family, Labour and Social Policy

<http://www.mrpips.gov.pl/ubezpieczenia-spoeczne/ubezpieczenie-emerytalne/>

<http://www.mrpips.gov.pl/en/social-insurance/pension-insurance/>

<http://www.zus.pl/default.asp?p=1&id=5501> List of Social Insurance Institution organisational units competent for specific countries

<http://www.zus.pl> Social Insurance Institution – section “benefits”

Disability pensions

Entitlements and contributions

Disability pension insurance guarantees cash benefits in the case of loss of income due to **invalidity** (incapacity to work) or death of family breadwinner. In such a situation, the persons who paid disability pension insurance contributions receive a disability pension which replaces their lost remuneration or income, and in the case of death of an insured breadwinner the members of his/her family receive a survivor pension. As a rule, disability pension insurance covers the same categories of persons as retirement pension insurance.

Disability pension insurance **contribution** amounts to 8% of the contribution assessment base: the employer pays 6.5% and the employee pays 1.5%.

Disability insurance payments

Under the disability pension insurance scheme the following benefits are payable:

- 1) **pension for incapacity to work** – this type of pension is paid to the insured person who meets all of the following conditions:
 - a) is incapable of work,

- b) has the required contributory and non-contributory period of at least five contributory and non-contributory periods in the last 10 years before application or before incapacity to work arose, and if the incapacity to work arose when the person was below 30 years old, the required contributory and non-contributory periods adequately shorter,
- c) incapacity to work arose in contributory and non-contributory periods or not later than 18 months from the end of these periods – this condition does not apply to an insured person who has proven a contributory and non-contributory period for at least 20 years for women and 25 years for men and is absolutely unable to work.

A person **unable to work** is a person who **absolutely** or **partially** lost the capacity to work due to damage of health and retraining would not help in regaining capacity to work. Incapacity to work and its degree is declared by a physician certified by the Social Security Institution as the first instance. The person concerned may appeal against the decision of the physician certified by the Social Security Institution to the Social Security Institution as the second instance.

The pension for partial incapacity to work amounts to **75% of the pension for total incapacity to work**;

- 2) **survivor pension** – this type of pension is granted to eligible family members (children, widow, widower, parents) of a person who, at the time of his/her death, had an established right to a retirement pension or pension for incapacity to work or met the conditions required to obtain one of these benefits. When determining the right to a survivor pension it is assumed that the deceased person was completely incapable of work.

The survivor pension amounts to:

- a) **85% of the pension** to which the deceased person would be entitled if one person is eligible to a survivor pension,
- b) **90% of the pension** to which the deceased person would be entitled if two people are eligible to a survivor pension,
- c) **95% of the pension** to which the deceased person would be entitled if three or more people are eligible to a survivor pension.

All eligible family members are entitled to one joint survivor pension which, if necessary, is divided between the entitled individuals in equal parts. If the survivor is a complete orphan, he/she is eligible to a **supplement to a survivor pension for a complete orphan**;

- 3) **training pension** – this pension is granted to individuals who meet the conditions of a pension for incapacity to work and are considered fit for vocational retraining due to inability to work in their current profession. This pension is granted for 6 months. The period may be reduced or extended up to 30 months at the most. The training pension amounts to **75% of the assessment base** and when the inability to work is due to an

accident at work or occupational disease it amounts to **100% of the assessment base**;

- 4) **Funeral payment** – this is a benefit in cash for the coverage of funeral costs. Funeral payment is granted in the event of death of the insured, or of a person collecting retirement or disability pension, or of a person who at the time of death did not have a determined right to retirement or disability pension but who met the conditions to acquire that right and to collect such pension, or of a person collecting sickness benefit, rehabilitation benefit, maternity benefit or benefit corresponding to the amount of the maternity benefit for the period after the end of the insurance entitlement, or of a family member of the insured or person collecting pension or disability pension. **The funeral payment** amounts to PLN 4 000 (about EUR 917) and is paid by ZUS branches. The funeral payment is granted to a member family who paid the cost of funeral and submitted an application.

The funeral payment may also be granted to the **employer, care home, gmina, powiat, church or religious association legal person**, if these entities incurred the cost of funeral. The funeral payment may also be granted to **a person other than a family member** and the above entities, if the deceased had own title for the funeral payment. In such a case the payment covers the actual cost of funeral – PLN 4 000 (about EUR 917) at the most.

More information:

www.mrpips.gov.pl/ubezpieczenia-spoleczne/ubezpieczenie-rentowe/ Ministry of Family, Labour and Social Policy

<http://www.mrpips.gov.pl/en/social-insurance/disability-pension-insurance/>

<http://www.zus.pl> Social Insurance Institution – section “benefits” [http://](http://www.zus.pl)

Social benefits for accident at work and occupational disease

Entitlements and contributions

Insurance for industrial accidents and occupational diseases covers persons subject to mandatory retirement and disability pension scheme, i.e. employees, persons who work on the basis of contracts of mandate, and persons who run business activity.

The contribution rate for accident insurance is diversified for particular payers and determined on the basis of occupational hazard level and adverse effects

of such hazards. In the case of a contribution payer reporting to accident insurance no more than 9 employees the rate amounts to 50% of the highest rate determined for the activity groups – in 2016 it is **1.8% of the assessment base**.

The entire contribution for accident insurance is paid by the employer.

Social benefits for accidents at work and occupational diseases

The following benefits for accidents at work and occupational diseases are granted:

- **sickness benefit** – to an insured person whose inability to work has been caused by an accident at work and occupational disease,
- **rehabilitation benefit** – paid after the sickness benefit is exhausted, if the insured is still unable to work but further treatment or rehabilitation may render him/her fit for work,
- **compensating benefit** – for an insured person who is an employee, whose remuneration was reduced due to permanent or long-term damage to his/her health,
- **one-off compensation** – for an insured person whose health was damaged permanently or for a long period of time, or for the family members of a deceased insured person or a person who collected disability pension,
- **disability pension for an accident at work or occupational disease** – for an insured person who has become unable to work due to an accident at work or occupational disease,
- **training allowance** – for an insured person for whom re-training was recommended due to the inability to work in the current profession following an industrial accident or occupational disease,
- **family pension** – for the family members of a deceased insured person or a person entitled to disability pension for an industrial accident or occupational disease, and allowance to family pension – for an orphan,
- **attendance allowance** – for a person entitled to the disability pension and deemed entirely unable to work or to lead an independent life, or who is over 75,
- **covering the costs of treatment** – in the scope of dental services, preventive vaccination and supply of orthopaedic equipment, to the extent stipulated by the Act.

The pension for the accident at work of occupational disease is calculated in the same manner as it is done for the pension due to inability to work, however, it cannot be lower than:

- 60% of the pension assessment base – for a person partially unable to work,

- 80% of the pension assessment base – for a person entirely unable to work,
- 100% of the pension assessment base – for a person entitled to the training allowance,

The amount of one-off compensation for accident at work depends on the percentage of health loss determined by the medical examiner or ZUS medical board. As of 1 April 2015 the injured person is entitled to a compensation amount of PLN 757 (about EUR 173) for each percent of permanent or long-term health damage. A person considered entirely unable to work and to lead an independent life due to an occupational disease or accident at work is entitled to a compensation amount of PLN 13 242 (about EUR 3035).

Responsibility of the insured

The insured is not entitled to benefits from the accident insurance, if it was proven that the reason for accident was deliberate **infringement** or gross negligence of the health protection and safety at work rules by the insured.

Furthermore, the insured **is not entitled** to benefits if she/he considerably contributed to the accident due to the **influence of alcohol, drugs or psychotropic substances**.

More information:

<http://www.mrpips.gov.pl/ubezpieczenia-spoleczne/ubezpieczenia-wypadkowe/> Ministry of Family, Labour and Social Policy

<http://www.mrpips.gov.pl/en/social-insurance/insurance-against-accidents-at-work-and-occupational-diseases/>

<http://www.zus.pl> Social Insurance Institution – section “benefits”

Unemployment benefit – transfer

Transfer of unemployment benefit from Poland to the EU/EFTA Member States during the search for a job in these countries.

If you are entitled to an unemployment benefit, it is also granted during the **search for a job** abroad in all EU/EFTA Member States.

If you do not find a job in these countries, but you are still entitled to receive the unemployment benefit in the light of the national legislation, you should return to your country. Otherwise your right to the benefit will be withdrawn.

Transfer of unemployment benefits from the EU/EFTA Member States

An unemployed person who become entitled to the unemployment benefit in the country of his/her last employment, which was an EU/EFTA Member State, and comes to Poland to seek a job, is entitled to the transfer of his/her unemployment benefit. To this end a proper document on PD U2 form must be obtained which authorises the transfer of the benefit (previously this was E 303 form earlier). It must be borne in mind that the right to unemployment benefit transfer (i.e. payment of the benefit in another country) is **limited in time and granted only to the persons who meet specific criteria.**

The benefit may be paid for 3 months (with a possibility of extension up to 6 months), and during this time an intensive search for a job should be pursued. It is also important to travel in search of a job and not for as a tourist or to study or to start up own business.

It is important for the person who would like to seek a job and receive the benefit abroad to **meet all criteria for being granted the benefit in his/her own country** (i.e. where he/she resides or recently worked) Therefore, if a Polish citizen desires to seek a job and receive the benefit in the EU/EFTA Member States he/she must meet Polish criteria for being granted the benefit (i.e. to work for 365 days during last 18 months) **Additionally**, the person who desires to transfer the benefit must:

- be registered as unemployed for at least 4 weeks (you may ask to reduce this period – the decision must be taken by the competent institution – in Poland, this is a competent voivodeship labour office);
- notify the competent institution in his/her country (i.e. country of residence or last work) of the intention to seek a job in another Member State, and submit an application for the issue of the PD U2 document (failure to notify of the departure may lead to the loss of right for benefit in a given country);
- report to (register in) the competent institution (labour office) of the country in which he/she intends to seek a job within 7 days from the date of leaving his/her country (this deadline may be extended in exceptional circumstances) – if this condition is met, the unemployment benefit will also be paid for the time of travel; if 7-day deadline is not met the benefit will be granted as of the day of registration, i.e. without the travel time being taken into account;
- actually seek a job, i.e. be available for the labour office.

Payment of the transferred benefit

The unemployment benefit is paid by the competent institution in the country from which the benefit is transferred, **directly to the bank account of the unemployed.**

The poviats labour offices carry out the tasks imposed under the coordination of the social insurance systems, including **a check out of the job seeker**, as it is done for an unemployed in Poland.

During the search for a job the benefit is paid not longer than for 3 months as of the day of departure from the country. In some cases the transfer may be extended to 6 months at the most. In order to extend the transfer period the unemployed should submit an application for extension with the institution which granted the right for benefit before 3 first months of transfer come to an end. An unemployed who desires to extend the transfer period by next 3 months he. she must justify why it was impossible to find a job during the first 3 months. The aim of transferring the unemployment benefit consists in helping him/her seek the job in the country to which the benefit is transferred.

The decision to extend the period of unemployment benefit transfer to Poland is taken by a competent institution on the country where the benefit was granted and from which it is transferred. The decision is individual and arbitrary. The European legislation does not specify the circumstances for the benefit transfer to be extended.

The social insurance contributions and the tax on benefit paid are collected in the country of benefit (in accordance with the agreements on double taxation).

In the country where the unemployed is seeking a job he/she may be granted the benefit for 3 months at the most (6 months at the best) between to periods of employment.

Summing up the insurance or employment periods in one of the Member States

The principle of summing up the insurance and employment periods ensures that a person who moves to reside in another country **is protected against the risk of unemployment.** If the required insurance and employment periods in Poland and abroad were too short for the unemployed to be granted the unemployment benefit, **the summing up of the years and months of work in all EU/EFTA Member States** allows to obtain the required period entitling to the benefit. This implies that the employment periods in other EU/EFTA Member States are also recognised in the period entitling to the unemployment benefit. Both the employment periods (e.g. under employment contract, mandate contracts) and self-employment are summed up.

The insurance or employment periods are confirmed by the **PD U1** document for which the unemployed may **apply personally to the institution of the country of last employment**. If the unemployed fails to do so, the voivodehip labour office in Poland will obtain this information in the form of special SED documents from the competent institution of the UE/EFTA Member State.

According to the EU legislation an unemployment benefit is paid in the country of the last employment, if the beneficiary meets all requirements.

If for example a person becomes unemployed in Sweden, the right for the benefit and its amount will be determined based on the Swedish legislation, i.e. of the country where the job was lost. **Exception from the rule applies to the following** persons:

- **posted persons** who are subject to the legislation of the country of the posting company and not in the country of employment;
- **self-employed persons running their business at least in two countries** are subject to the legislation of the country of residence, if a part of their business is run in this country. If they do not reside in any of the countries where they run their business, they are subject to the legislation of the country where the major part of business is run;
- **seafarers** are subject to the legislation of the country of the flag the vessel is flying;
- **frontier workers** are subject to the legislation of the country of residence and can apply for the unemployment benefit only in this country after they worked in another Member State;
- **cross-border workers** may apply for the benefit either in the country of last employment or in the country of residence.

Calculation of the benefit amount

The legislation concerning the conditions under which the right for unemployment benefits is granted and their amount is diversified in the Member States. Either it is:

- a fixed amount benefit regardless of the remuneration the unemployed received (this the approach of Great Britain And Poland, where the wages have no impact on the benefit amount). The benefit amount depends on the relevant legislation of the benefit paying country;
- variable amount benefit calculated on the basis of the recent wages. This is the approach used in Germany.

In the case of frontier or cross-border worker the institution of the country of residence takes into account the remuneration of the worker in the country of recent employment. In the case of other workers the institution of the country

granting the benefit takes into account the remuneration the worker received for work in this country.

Frontier and cross-border workers

The EU legislation make distinction **between two specific categories of workers, namely:**

- **frontier workers** who work in one Member State and reside in another where **they return everyday or at least once per week**; e.g. a Polish citizen who resides in Polish Zgorzelec and works in German Goerlitz and who comes back to his residence everyday has the status of frontier worker;
- **cross-border workers**, i.e. persons who normally reside in one Member State and work in another Member State and do not have a status of frontier worker (i.e. they need not to return to their residence everyday or one per week). For example a Polish citizen who moved for short period to Ireland to work and left his wife and children in Poland whom he supports (i.e. his centre of vital interest is in Poland) and comes back after one year **has the status of a cross-border worker**. Also, the **seasonal worker** is considered to be a cross-border worker.

Normal **residence place** is determined on the basis of the real-life circumstances assessment according to specific criteria. **The basic criteria** for determination of the place of residence include the following: duration and continuity of the stay in both countries, type of work, family situation, housing situation, tax residency, non-profit activity. In the case of students other income sources are taken into account as well.

Additionally, **the right of a person who is a frontier worker to the unemployment benefit** depends on whether this person partially or fully unemployed. Partial unemployment means that a person does not work actually (or he/she works part-time), but is still employed (has the work contract):

- **in the case of partial or temporary unemployment** in his/her company the frontier worker is granted the right to unemployment benefit based on the legislation of the competent State, i.e. the State of employment. The worker is treated as if he/she resided in this State;
- **in the case of full unemployment** the frontier worker is entitled to the benefits granted exclusively on the basis of legislation of the residence country, even if he/she meets the conditions for being granted the right to benefit under the legislation of the country of recent employment. There is no right of choice in this regard.

For the cross-border worker different rules apply:

- **if the worker is partially or fully unemployed** and is available for the employer in the State of recent employment, is entitled to the benefits

under the legislation of this State and the benefit is paid by the competent institution as if this worker resided in this State;

- **if the worker is fully unemployed and decided to register as such in the State of recent employment**, is entitled to the benefits under the legislation of this State and the benefit is paid by the competent institution as if this worker resided in this State;
- **if the worker is fully unemployed and decided to register as such with the employment services of the State of normal residence**, he/she is entitled to benefits under the legislation of the State of residence, as if he/she were employed in this State.

Documents

For unemployment benefits the UE documents of the **series U** are used (standard electronic documents – so called **SED**), which apply to the unemployment benefits and are used only by the competent institutions which examine the rights for such benefits.

There are also documents which are issued by the competent institutions **at the request** of the unemployed and which have replaced the existing forms of series E-300. These include:

- **PD U1** – a document used to confirm the periods to be taken into account when granting benefits to the unemployed;
- **PD U2** – a document used to confirm that the right to unemployment benefit has been maintained (benefit transfer).

More information:

<http://www.mrpips.gov.pl/koordynacja-systemow-zabezpieczenia-spolecznego/> Ministry of Family, Labour and Social Policy

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www.eures.praca.gov.pl
www.eures.europa.eu



Ministry of Family, Labour and Social Policy
Department of Labour Market