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EMPLOYMENT IN POLAND: A GUIDE FOR THE CITIZENS OF VISEGRAD GROUP COUNTRIES

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TABLE OF CONTENTS

1.	GENERAL RULES FOR WORKING IN POLAND	1
1.1.	Living in Poland	1
1.2.	Where can I find information about job vacancies in Poland?	4
1.3.	Recognition of a foreigner’s professional qualifications.....	5
2.	EMPLOYMENT CONTRACTS.....	6
2.1.	Types of employment contracts	6
2.2.	What are the rights of persons employed under an employment contract?	7
2.3.	Changes to the employment contract	12
2.4.	Civil law contracts (also called “junk” contracts)	13
2.5.	Asserting your labour rights	16
3.	SOCIAL SECURITY SYSTEM	20
3.1.	Pension insurance	22
3.2.	Invalidity Insurance	26
3.3.	Health and accident insurance and sickness benefits	28
3.4.	Healthcare.....	29
3.4.	Benefits for Parents	31
4.	UNEMPLOYMENT	32
4.1.	Is an unemployed person always entitled to benefits in Poland?	32
4.2.	What is the amount of the unemployment benefits?	33
4.3.	For how long can the unemployment benefit be collected?	34
4.4.	Transferring unemployment benefits to Poland from another EU / EEA country	34
5.	SOCIAL ASSISTANCE	35
5.1.	Permanent Allowance.....	35
5.2.	Periodic Allowance (Zasiłek okresowy)	36
5.3.	Special Needs Allowance (Zasiłek celowy).....	36
5.4.	Family Allowance (Zasiłek rodzinny).....	37

1. GENERAL RULES FOR WORKING IN POLAND

If you are a Visegrad Group country (V4) citizen, you have the right of free movement and residence in Poland just like the citizens of other European Union (EU) countries. Your employment in Poland should be treated the same as if you were a Polish citizen in terms of recruitment and the conditions of employment, including pay. Visegrad citizens do not need to obtain a work permit to be employed in Poland.

In Poland, V4 citizens can enter the country with a valid passport or other document confirming their identity and citizenship. If family members of V4 citizens are not nationals of Visegrad or EU countries, they need a valid passport to enter Poland, and may also require a visa, depending on their country of origin. Family members include: wife / husband, children under 21 or a dependent of the V4 citizen or his/her spouse, the dependent parents of a V4 country national or his/her spouse.

1.1. Living in Poland

Before coming to Poland, you should become familiar with basic information about working and living conditions here. This information is available at the following websites:

- <https://eures.praca.gov.pl/en/>
- https://eures.praca.gov.pl/en/zal/warunki_zycia/LWC_Polska_en2014.pdf

On what basis you can live and work in Poland? Which documents and permits do you need?

This depends on the purpose and duration of your stay.

There are two issues which must be addressed here: 1) registration (legalization) of your stay in Poland and 2) registration of your place of residence. Different rules apply depending on the purpose and duration of your stay.

1.1.1. Registration (legalization) of your stay in Poland

A foreigner who plans to stay in Poland longer than 3 months must apply for a temporary residence permit, which is valid for a maximum of 3 years. The permit can be valid for a shorter period if this is justified by the situation of the applicant. The family of the foreigner also must obtain a temporary residence permit if they wish to stay in Poland for longer than 3 months.

Applications for temporary or permanent residence permits are made in person at the voivodeship office handling foreigners' affairs for the region where you are staying. You will need to bring supporting documentation to verify your identity and to prove that you meet the requirements enabling the office to issue a residence permit.

Key information on legalizing (registering) your stay in Poland is presented in the table below:

Length of stay in Poland	A V4 citizen seeking work and family members, if they are citizens of an EU country	The family members of a V4 citizen who are not citizens of an EU country
Up to 3 months	▪ No need to legalize your stay, regardless of its purpose.	▪ No need to legalize their stay, regardless of its purpose.

	<ul style="list-style-type: none"> ▪ On the basis of a valid identity card or passport. 	<ul style="list-style-type: none"> ▪ On the basis of a valid passport and visa, if required. A visa is applied for at a consulate of the Republic of Poland or with the commanding officer of the Border Guards station.
More than 3 months	<ul style="list-style-type: none"> ▪ If a V4 citizen stays in Poland for over 3 months, he/she must apply for a residence permit. There is one exception: if the purpose of your stay is to look for work, you can stay for up to 6 months (you can stay over this period, if you can prove that you are actively seeking work and have a real chance of employment). You can legalize your stay in Poland for more than 3 months if: <ul style="list-style-type: none"> – you are an employee or self-employed in Poland, – you have the sufficient means to support yourself and your family members (proven by the ownership of a credit card or a recently dated and signed bank statement), – you are entitled to health care benefits pursuant to the EU rules on the coordination of social security systems, or have private health insurance to cover health care costs that may be incurred during your stay in Poland, – you are studying or enrolled in vocational training and you are covered by public health insurance or by other insurance entitling you to health care benefits and have sufficient means to support yourself and your family members, – you are the spouse of a Polish citizen. 	<ul style="list-style-type: none"> ▪ The family member(s) of an EU country citizen must obtain a residence permit. Family members are defined as: <ul style="list-style-type: none"> – spouse, – direct line descendants (child) of the EU citizen applicant or his/her spouse up to age 21 or being supported by the EU citizen applicant or his/her spouse, – direct line ascending relatives (father, mother) of the EU citizen applicant or his/her spouse.
More than 5 years	<p>You must obtain a permanent residence permit. Permanent residency in Poland can be obtained if your stay has been uninterrupted for 5 years. This means that you or your family member(s) did not leave Poland for more than a total of 6 months during your 5-year stay. The stay outside of Poland can be longer if it was due to compulsory</p>	<ul style="list-style-type: none"> ▪ Gains the right to permanent residence on the same basis as the V4 citizen. ▪ Must obtain a permanent residence permit for a family member of an EU country citizen.

	military service or an important personal situation, for example, illness. The total period of stay outside of Poland cannot be longer than 18 months.	
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Applications for legalizing your stay, issuance of a permanent residence permit or a residence permit for a family member of an EU citizen must be submitted personally to the relevant voivodeship office (Urząd Wojewódzki) for your place of residence. The card is issued within one month of submitting the application.

The fee for issuing a permit is 50 PLN. The fee for replacing the permit due to loss or damage is 100 PLN. Every subsequent replacement costs 150 PLN. If you find yourself in a difficult financial situation, or are a student or minor under the age of 16, you can apply for a 50% reduction of the fee.

More information on the procedures for obtaining these documents, including the information needed to submit an application, can be found at:

https://eures.praca.gov.pl/en/zal/warunki_zycia/LWC_Polska_en2014.pdf (English)

<http://www.migrant.info.pl/residence-card.html> (English)

The permit must be replaced or a new one made if:

- it is lost or stolen,
- your appearance has changed,
- it is damaged,
- the information on the permit changes.

The deadline for submitting an application for replacing the permit is 14 days from the time when one of the above situations has occurred. If the permit is lost or stolen, you must report this within 3 days of the event to the voivodeship office that issued it. A document will then be issued, which may be needed when, for example, someone may want to verify the legality of your stay in Poland. If the permit is found after you have notified the authorities of its loss, this also should be reported to the voivodeship office which issued the card.

You must personally pick up the residence permit when it is ready at the voivodeship office. If the permit is issued for a child under the age of 13, the legal guardian (usually one of the parents) can pick up the card.

1.1.2. Registration of your place of residence

All persons living in Poland must register their place of residence (zameldowanie). Foreigners who are citizens of a Member State of the European Union, European Free Trade Association (EFTA), European Economic Area (EEA) or the Swiss Confederation must register their permanent or temporary place of residence if staying in Poland no later than 30 days from the date they crossed the border into Poland.

Registering your place of residence is done in a municipal (gmina) office. Registration of temporary residence of up to 3 months is done verbally at this municipal office.

When you stay for more than 3 months, you must fill out a form. If you are renting a flat, you should bring with you the original, signed lease agreement, valid travel document or other document certifying your identity and citizenship and visa or temporary residence permit for non-EU citizen family members. Some municipal offices also require the consent of the flat owner, either in writing or in person, to register your place of residence. If you own the property where you are living, then you should bring the notarial deed of purchase or the excerpt from the land and mortgage register.

Persons who wish to register their place of residence for more than 3 months need a PESEL personal identification number. This is issued at the municipal (gmina) office. There is no charge for the document confirming the registration of residence, which is valid

1.2. Where can I find information about job vacancies in Poland?

Foreigners who want to work in Poland can look for jobs themselves or enlist the help of public labour offices or employment agencies.

a) Looking for work on your own:

You can search for jobs in newspapers and on Internet portals.

- Many newspapers, especially dailies (both national and local) publishes job offers in special sections. Remember, however, that newspapers are not responsible for the content of the advertisements and do not guarantee that the offered employment is legal.
- Jobs are also advertised on web Internet portals, such as, for example:
 - <http://www.pracuj.pl/>
 - <http://www.jobs.pl/>
 - <http://www.jobcenter.com.pl/>

These types of portals have search engines, which can list job offers for all of Poland, individual regions or specific localities. You can also download your CV into a database so that employers seeking employees have access to this information. If you do not have the time to view portals on a daily basis, you can set up specific search parameters and provide your e-mail address. Then, information about interesting job offers will be sent to you by e-mail. As in the case of newspapers, these portals are not responsible for the content of submitted job offers.

b) Using public services through the district labour office or private employment agency:

Nationals of Visegrad Group countries can use the services of the voivodeship (regional) or county public labour offices within the framework of the EURES network. EURES advisers provide assistance to foreigners at the voivodeship labor offices and provide information about working in Poland.

Contact details for EURES advisors can be found on the following website:

<https://ec.europa.eu/eures/eures-apps/um/page/public?lang=en#/adviser/search/list>

This website is also available in the Czech, Slovak and Hungarian languages, making it easier to find the information you are looking for. Advisors in district labour offices also provide basic information about jobs.

District labor offices list job offers in a central database at:

<http://oferty.praca.gov.pl/portal/index.cbop#/listaOfert?N4IgTg9gJgXg6gTwM4wLIEsCmArJBjAQxAC4A7AVwBtKAaEAWy1z0xJBDqQBcDSIB3dEgDWENhxAwCAczC90hEgDMCIJk5dIpBQPmtiobgTBcSABjp4I5UmeIBGcwF9OEU3p0HQkWA WxsACIAggAqwQD6AAoAqgBCADI AkgDSwQDCAfJJEsjYYLaYwkEAogDK6SCuIPwIAEZypJgpBFyY0u5YJADaALp0kDCCXm0tbR1gXcR9dIw4+JgAWgRIWNJs5hKqbWCkrQj8e1FgmDCYdgR42AQY83jKqurOQA>

These offers are accessible to anyone who is interested. They do not always have information about which employer posted the job offer. If such information is available, then you can directly apply for the job with the employer. To take advantage of all the offers that are listed by the county labour offices, you need to register with the labor office serving your place of residence as a person who is unemployed or seeking work.

Job offers submitted by Polish employers to the county labor offices are also available in other languages at the EURES website:

<https://ec.europa.eu/eures/eures-searchengine/page/main#/simpleSearch>

If you use the job offers of an employment agencies, check whether it is appropriately certified. Such a certificate is issued by the Voivodeship Marshal (Marszałek wojwództwa). Agencies legally operating in Poland are registered in a special register, which can be found at: <http://stor.praca.gov.pl/portal/#/kraz>. Remember, too, that the agency cannot charge for its services except for expenses actually incurred when referring a client to work abroad.

1.3. Recognition of a foreigner's professional qualifications

When a foreigner takes a job in Poland, his/her professional qualifications may have to be formally recognized. Who recognizes qualifications and how is this done?

If you want to work in an unregulated profession, you do not have to have your qualifications formally recognized. When an employer decides to give you a job, this means that he/she has acknowledged the qualifications you attained outside of Poland.

If you want to work in Poland in the following regulated professions: physician, dentist, nurse, midwife, pharmacist, veterinary surgeon and architect, your qualifications are automatically recognized on the basis of the certificates you have been awarded.

If you want to work in a different regulated profession than those listed above, your qualifications will not be automatically recognized; a competent authority must issue a decision on whether or not to recognize them. This decision may be based on the completion of an adaptive internship or the passage of an aptitude test. The list of regulated professions that require the confirmation of qualifications is regulated by law. The current list of such professions can be found in the pdf file at:

<http://isap.sejm.gov.pl/DetailsServlet?id=WDU20150000659&min=1>

More on the subject of having professional qualifications recognized can be found at the following websites:

<http://www.nauka.gov.pl/uznawanie-kwalifikacji-zawodowych/>

https://www.biznes.gov.pl/poradnik/-/scenariusz/156-UZNAWANIE_KWALIFIKACJI

As of January 19, 2016, the recognition of qualifications in selected occupations (physiotherapist, pharmacist, general care nurse, mountain guide, real estate agent) can be attained by applying for the European Professional Card (see http://europa.eu/youreurope/citizens/work/professional-qualifications/european-professional-card/index_en.htm). Citizens of the Czech Republic, Hungary

and Slovakia can submit an application for such a card to the relevant authorities in their home country, which is more convenient for them.

Details on confirming qualifications through the European Professional Card can be obtained at:

<http://www.nauka.gov.pl/europejska-legitymacja-zawodowa-elz/>

It is also important to note that a driver's license issued in the Czech Republic, Slovakia and Hungary is recognized in Poland. Citizens of these countries may also obtain a Polish driver's license on the same terms as Polish citizens.

2. EMPLOYMENT CONTRACTS

Foreigners from V4 countries can be employed in Poland on the basis of an employment contract (umowy o pracę) or a civil law contract (umowa cywilnoprawna), usually a contract for a specific task or service, of which there are two types: one for general tasks or services (umowa zlecenia) and the other for the creation of an independently authored or creative work (umowa o dzieło).

Employment contracts are the best forms of employment because they provide the most rights and greatest protection. The Labour Law governs issues related to employment based on an employment contract. Citizens of the Czech Republic, Slovakia or Hungary employed in Poland under an employment contract are subject to Polish laws.

2.1. Types of employment contracts

You can be employed in Poland on the basis of the following types of employment contracts:

- a. **permanent employment contract** (for an indefinite period) – this is the most advantageous from the point of view of workers' rights;
- b. **fixed-term employment contract** – this is a contract for a fixed period of time and is less favorable for an employee. Current law states that an employer may enter into a maximum of 3 fixed-term contracts with the same employee, and the total duration of this type of contract may not exceed 33 months plus a maximum of a three-month term of an agreement for a trial period (a total of 36 months). By law, the fourth fixed-term contract is of indefinite duration. If an employer enters into a contract with an employee for more than 33 months, the law states that it becomes a contract for an indefinite period of employment.

There are a few exceptions to this rule, for example:

- a contract for a term of office,
- replacement hiring (if the replacement is for an employee whose absence is justified, an employer may hire another employee in his/her place on the basis of a fixed-term contract, in force during the absence of the original employee),
- occasional jobs and seasonal work.

The 33-month limit can also be exceeded when the employer presents objective reasons to justify this. But the employer must notify the District Labour Inspector of executing a fixed-term contract exceeding 33 months, and the reason for doing so must be included in the employment contract.

- c. Each of the contracts listed above may be preceded by an **employment contract for a probationary (trial) period**. The trial period may not exceed three months. Such a contract is used to check the qualifications of the employee and determine his/her ability to perform the work. As a rule, such a contract is executed only once between the same employer and employee, unless the employee is to be rehired to perform different work, or when at least 3 years have passed since the date of termination or expiry of a previous contract.

In Poland, an employment contract may be entered into by a person who is at least 18 years of age. In certain circumstances, a younger person can be hired, such as, for example, a 16-year old. Such a person must have completed at least lower secondary school and present a medical certificate stating that the particular job will not endanger his/her health. A person under the age of 16 cannot be legally employed.

IMPORTANT! Pay particular attention to the following issues:

The employment contract should be made in writing – this should be required by every person undertaking work. If an employment contract is not entered into in writing, the employer should – at the latest on the day of starting work – confirm in writing the parties to the contract, the type of contract and conditions of the contract.

The contract shall specify at a minimum:

- the parties of the contract – who is the employer and who is the employee for this contract,
- the date when it was entered into,
- type of contract – fixed-term, for an indefinite period, for a trial period,
- wages and working conditions – what is the salary (indicating the components of the compensation), how many hours of work per week, where is the place of work.

If an employer does not confirm the contract in writing, this is an offense against the rights of the employee. In such a situation, you can seek the assistance of the State Labour Inspectorate, whose website is <https://www.pip.gov.pl/pl/>. See section 2.5.1. below for a further description.

Is an employment contract invalid if an employer does not confirm the conditions of employment in writing?

No, the employment contract is valid because a verbal agreement is binding. However, you may have a problem proving that the contract was actually entered into and on what terms. In order to prove that the contract was executed, you can call upon the testimony of witnesses. To avoid such problems, make sure you confirm the terms of the contract in writing. Also note that employers are required by law to provide you with the conditions and terms of your employment IN WRITING (see section 2.5.1.).

2.2. What are the rights of persons employed under an employment contract?

When working under an employment contract, employees have the right to:

- a. The **minimum wage**. As of January 1, 2016, the gross minimum wage in Poland is 1850.00 PLN per month. Social security contributions and income tax advances are deducted from this amount. This means that for one month's work, an employee receives approximately 1355.69 PLN. This amount is payable for work at a full-time job. If a worker is employed part-time (e.g. for half-time), the remuneration is one-half of 1850 PLN, or a gross amount of 925 PLN. An employer can

pay young workers in their first year of work 80% of the lowest salary. In comparison, the minimum wages (as of 01.01.2016.) in other V4 countries are:

- in the Czech Republic – 9900 Czech korunas (about 1594 PLN),
- in Slovakia – 405 € (about 17690 PLN),
- in Hungary – 111000 Hungarian forints (about 1557 PLN).

b. **Determining the number of working hours.** In Poland, the number of working hours cannot exceed 8 hours / day and an average of 40 hours a week. A working week is generally five working days. Work on Sundays and public holidays is allowed only if so provided by the Labour Law, i.e.:

- due to the system of the organization of work (continuous processes, shift work),
- due to the nature of the work (e.g. transportation and communications),
- due to the specific needs of the employer (e.g. conducting a rescue operation),
- due to social utility and daily needs (e.g. in hotels, health care facilities).

If an employee works on a Sunday or public holiday, he/she is entitled to substitute a different day off from work. Such an employee is entitled to a work-free Sunday at least once every four weeks.

An employee is also entitled to additional remuneration night work performed between 21:00 and 7:00. It is worth remembering that such work is allowed in retail shops on Sundays under the conditions described above, except for the following **non-working holidays**:

January 1 – New Year's, holiday of Mary, Mother of God; January 6 – Epiphany; moveable holiday – Easter Sunday and Easter Monday; May 1 – Labour Day; May 3 – May 3 Constitution Day; 50 days after Easter Sunday – Pentecost; second Thursday after Pentecost – Corpus Christi; August 15 – Armed Forces Day, Assumption of the Blessed Virgin Mary; November 1 – All Saints Day; November 11 – Independence Day; December 25 and 26 – Christmas.

This prohibition particularly applies to large retail chains.

More information about working on Sundays and holidays is found at:

<https://www.pip.gov.pl/pl/f/v/146540/ul%20Praca-NiedzSwieta-Inter.pdf>

c. **Remuneration for overtime.** Overtime is the work performed by an employee over and above the existing standard number of working hours. Weekly working time, including overtime, should not exceed an average of 48 hours. An employer is obliged to pay an employee additional remuneration for work performed for more hours than specified in the Labour Code (i.e. 40 hours), or provide the appropriate amount of time off from work.

d. **Paid annual leave.** A full-time employee is entitled to paid annual leave (entitled to be remunerated during this leave in the amount they would receive if they were present at work).

The duration of the leave depends on the number of years worked, as follows:

- 20 days per year if your period of employment is less than 10 years,
- 26 days per year if period of employment is over 10 years.

In Poland, EU citizens can have documented periods of employment included in the total number of years of employment. During the very first year of employment, an employee earns the right to annual paid leave in the first year of employment in the amount of 1/12 of entitled annual leave for every consecutive month worked. In each following year, the employee becomes entitled to the entire number of days of paid annual leave with the start of the new calendar year.

If the employee works part-time (for example, 50% time), then the length of leave is proportional to the amount of working time (depending on the number of years worked, an employee working at 50% time will have either 10 or 13 days of paid annual leave).

An employer should provide leave to an employee in the calendar year in which this right was acquired. If this is not possible, the employee must take unused paid leave by September 30 of the following year. If the employee does not use the leave by the termination date of employment, he/she shall be entitled to financial compensation for the unused days. Leave may be taken all at once or several times for a smaller number of days as requested by the employee. If an employee requests several leaves, one of them should last for at least 14 consecutive days.

Your employer may have a policy on **training leave**, which is granted to an employee for the purpose of improving one's qualifications by attending a training course, class, etc.

e. **Salaries / allowances in case of illness.** An employee is entitled to remuneration / allowances for the period during which he/she is unable to work due to illness in the following amounts:

- 1) 80 % of salary is provided by the employer as a general rule in case of illness (including infectious diseases) for a total of 33 days per calendar year. From the 34th day, the employee is entitled to a sickness allowance of 80% of the calculation basis (1/30 of monthly pay). An employee is entitled to the sickness allowance for the period when he/she is unable to work, but not longer than 182 days, or 270 days in the case of tuberculosis. An insured woman is also entitled to a sickness allowance for 270 days during pregnancy.
- 2) An employee aged 50 years or over retains the right to a salary in the amount specified for the period of work incapacity for up to 14 days per calendar year. After this period, he/she is entitled to an allowance paid by the Social Insurance Institution.
- 3) In cases of hospital stays, the sickness allowance is 70% of the base calculation. The rules in force with an employer may provide a higher salary.
- 4) 100 % of salary when the illness results from an accident that occurred on the way to work or at work,
- 5) 100 % of salary when the illness occurs during pregnancy,
- 6) 100 % of salary for the time spent to undergo necessary medical examinations required for candidates wanting to donate cells, tissues and organs as well as persons undergoing procedures for the collection of donated cells, tissues and organs.

IMPORTANT! You are not entitled to sick leave payments if your inability to work due to illness occurred before the end of 30 days of continuous insurance coverage (waiting period). If you are making voluntary medical insurance payments, you are not eligible for sickness allowances until after 90 days of uninterrupted insurance. You are also not eligible for these payments if you are on unpaid leave or parental leave, or the inability to work was caused by an intentional crime or offense.

An employee cannot perform work when on medical leave. If any type of work is performed during this period, or the medical leave is used in a manner inconsistent its purpose, you lose the right to the sickness salary / allowance for the entire period of the medical leave. In such cases, the sickness payments already made must be returned.

An employee who has come to the end of the term of the sickness allowance and is still unable to work, but whose prognosis for returning to work is good after further treatment or rehabilitation, is entitled to receive a rehabilitation allowance. This is granted for the period required to restore the ability to work, but not longer than 12 months. It is paid in the amount of 90 % of the salary or income, which formed the basis for calculating the sickness allowance for the first 90 days of payments. When the inability to work falls within the period of pregnancy, or the inability to work was caused by an accident at work or an occupational disease, the employee is entitled to receive a rehabilitation allowance in the amount of 100 % of that salary. In other cases, the amount is 75 %.

- f. Regulations regarding the **termination of employment**. Citizens of the Czech Republic, Slovakia or Hungary working in Poland, as well as Polish citizens, can be fired from their job or they can resign. Termination of an employment contract should be done in accordance with applicable regulations.

Termination of employment can take place:

- 1) by mutual agreement. This method of terminating employment, requires a mutual declaration of will on both sides of the employment contract (employer and employee). A contract may be terminated by mutual agreement under mutually agreed terms, for example, at an agreed time, without notice, etc. Such a solution is advantageous for the employee when, e.g. he/she found a better paying job and would like to leave the present position in less time than the period of notice stipulated in the employment contract. Note, however, that if you do not take the new job, persons who left their job by mutual agreement within six months of registering as an unemployed person in a public labour office are not eligible for unemployment benefits.
- 2) by a statement from one of the parties (which can be either the employer or the employee) according to the period of notice. Termination occurs with the expiration of the notice period. An employment contract for an indefinite period and for a fixed term can be terminated in this way.

As of 22 February 2016, new provisions of the labour law were passed, stating that the conditions for terminating an employment contract for a fixed term or indefinite period of time are the same, as follows:

- a) two weeks, if an employee has been employed for less than 6 months,
- b) one month, if the employee has been employed for at least 6 months,
- c) three months, if the employee has been employed for at least 3 years.

Important! If the employment contract was entered into for a fixed period before the new regulations came into force (i.e. 22 February 2016), the employer does not have to take into account the periods of employment before this date. For example, if an employee signed his/her employment contract in February 2011 (to 2016, five years working with the employer), he/she is not entitled to the 3-month notice period. The length of time spent working with one employer begins from 22 February 2016 for these new terms of notice.

It is also possible to terminate employment while under a contract for a probation period. Then, the notice periods are:

- a) 3 working days, if the trial period does not exceed 2 weeks,
- b) 1 week, if the trial period is longer than 2 weeks,
- c) two weeks, if the trial period is 3 months.

- 3) by a statement by one of the parties (either the employer or the employee) without a term of notice.

The employer may terminate an employment contract without notice under the following conditions:

- 1) the employee commits a serious breach of his/her work duties (e.g. comes to work intoxicated or absence from work is not substantiated).
- 2) while the employment contract is in force, the employee commits crime preventing his/her further employment in the position held or loses his/her authority to work in the position held due to a court judgment (e.g. a driver who has his/her driver's license taken away as a result of driving while intoxicated).

The employer has one month from learning about the circumstances justifying termination of the contract without notice due to the fault of the employee to fire him/her without maintaining the term of notice.

- 3) the employee is absent from work due to illness – after 3 months (when the employee is employed for less than 6 months) or after 182 days of medical leaves and three months of receiving a rehabilitation allowance,
- 4) the employee is absent from work due to e.g. an arrest or prison sentence. In such cases, the employer may terminate the employment contract if the employee is absent for more than one month.

The employee may terminate the employment contract without the term of notice if:

- 1) the employer is in serious breach of the employment contract or worker's rights. Most importantly, this can occur when the employee has not been paid for his/her work or was paid less than the amount indicated in the contract or when the dignity of the worker has been violated. If the employee terminated the contract due to the serious misconduct of the employer, then he/she is entitled to compensation in the amount of the salary for the period, which would apply if the contract was terminated with the term of notice.
- 2) a doctor issues a medical decision stating that the work performed by the employee is detrimental to his/her health, and the employer does not transfer the employee to another position within the period specified in this decision.

The employee also has one month within which to submit a declaration to terminate the employment contract from the time when he/she learned about the conduct of the employer justifying such action.

Notification of termination of the employment contract should be made in writing, regardless of whether it is made by the employer or employee. If the employer terminates the contract, and this is a contract for an indefinite period, the notification should indicate the reason for the termination, justifying the dismissal. Cause should also be indicated when employment is terminated without the term of notice. Termination of an employment contract for a fixed term does not require justification.

An employment contract for a fixed term is terminated when the end date indicated in the contract is reached.

g. **Protection against dismissal** for certain categories of workers.

In Poland, the following persons are protected from being dismissed from work:

- 1) Pregnant women. Women who are pregnant, on maternity leave and parental leave cannot be terminated from employment.
- 2) Persons reaching retirement age. Employees with four years left to retirement age cannot be terminated from employment.
- 3) Members of trade union boards. Persons who are on the boards of trade unions functioning at the place of employment cannot be dismissed.
- 4) Persons on sick leave. An employee who works for the employer for less than 6 months is protected from dismissal for three months after having gone on sick leave. If an employee has worked for an employer for more than six months, he/she is protected from dismissal for a total of 182 days of sick leave and three months of receiving a rehabilitation allowance. The same protections as for employees working more than six months are extended to workers who are unable to work due to a work-related accident or occupational disease. However, if the workplace is being liquidated or is undergoing bankruptcy proceedings, the employer may terminate the employment contract of such employees.

A person who is working on the basis of an employment contract is also entitled to:

- h. **Unpaid leave** – unpaid leave is granted to the employee at his/her request. It is not counted towards the time spent in a job required for other employment entitlements.
- i. **Additional days off from work** in the following situations:
 - 1) two days – due to the marriage, birth of a child or death and funeral of a spouse, child, father, mother, stepfather or stepmother of the employee.
 - 2) one day – due to a child's wedding, the death and funeral of a sister, brother, grandmother, grandfather, mother-in-law, father-in-law or other person supported by or under the direct care of the employee.

2.3. Changes to the employment contract

In addition to terminating an employment contract with an employee, the employer may also change its conditions during the term of the contract.

IMPORTANT! Pay particular attention to the following issues when changes are made to your employment contract:

Changes to the terms of the contract must be made in writing.

The employer may give notice to the employee, amending the conditions of work and salary.

The employee may:

- a. accept the new conditions by submitting an appropriate declaration; the new working conditions begin to take effect after the expiration of the notice period,

- b. not accept the new conditions by submitting an appropriate statement. After the notice period has been reached, the employment contract is terminated.

IMPORTANT! If an employee does not submit any statement in response to the notification of change by the employer, it is assumed that the new conditions are accepted and become effective after the period of notice.

The change can also take effect by mutual agreement. This requires the consent of the two parties (employer and employee) to the new working conditions and salary. The agreement sets out the date with which the new terms will apply.

2.4. Civil law contracts (also called “junk” contracts)

Persons working in Poland should avoid being hired on the basis of a civil law contract. They are often called “junk” contracts, as employment based on them is much less favorable to the employee than an employment contract.

This is because employment under civil law contracts has the following consequences, among others:

- a. It does not guarantee a minimum wage for work (often the actual hourly rate is only 4.5 – 5 PLN per hour, which for a 40-hour work week works out to a monthly salary of less than 850 PLN). Currently, work has begun on introducing a minimum hourly rate for employment under civil law contracts, which would improve the situation of persons hired on this basis.
- b. Social security contributions from employees under civil law contracts can be paid only from the equivalent of the minimum wage (i.e. 1850 PLN in March 2016). This means that such employees receive more net pay, but at the same time, they will have very low pensions. As of 2017, it is planned that deductions for social security contributions will be required to be calculated from the entire amount of actual wages. This is currently possible under current law, but not mandatory.
- c. Contributions to the social security system are not deducted from civil law contracts for independently authored work or other forms of creative work (umowa o dzieło).
- d. A person employed under a civil law contract is not entitled to paid leave.
- e. There are no standardized, regulated working hours for a person employed under a civil law contract.
- f. There is no period of notice of termination for a person employed under a civil law contract (a person can be fired at any time).

The legal provisions governing civil law contracts are in the Civil Code.

The most often used forms of civil law contracts are:

- a. **A contract for a task or service** (umowa zlecenia). Parties to such an agreement are the contractor (the one who agrees to perform the work) and the client (the one who defined the task or service to be performed). When entering into a contract for a task or service, the contractor undertakes to perform certain activities for the client. These activities should be carried out as best as is possible and remuneration is paid based on the diligence with which the activity was carried

out. This is why a contract for a task or service is also known as a contract. Therefore, the service contract is an agreement called a best efforts contract.

The law does not define which elements should be included in a contract for a task or service nor the form in which it should be drawn up. However, it should be prepared in writing form and include at the least the following content:

- 1) Parties to the contract,
- 2) Date of commencement and termination of the contract,
- 3) Purpose of the contract (an exact description of what the contractor must do),
- 4) Amount of payment,
- 5) Indicate whether the contractor is entitled to social security benefits, and if so, how.

The agreement should be officially signed by both parties.

It should also be noted that if the contractor causes injury or damages to the employer or a third party while executing the contract, he/she is held responsible with all of his/her assets.

A contract for a task or service may be terminated by either party. It can include provisions relating to termination (e.g. a description of the circumstances justifying termination, notices, etc.). If such information is not included in the contract, either party may terminate it. Such a termination must be substantiated by a valid reason. If the reason for termination of the contract is not valid, then the other party will be entitled to damages. When the contract is terminated by the client, he/she should pay the contractor for incurred expenses and remuneration in proportion to the work carried out up to the time of termination. If the contractor terminates the contract, he/she is obliged to cover all losses that the client incurred as a result of not completing the contract.

- b. **Contract for the creation of an independently authored or creative work** (umowa o dzieło). The parties to this contract are the contractor (the one who agrees to perform the work) and the contracting authority (the one who defined the work to be performed). When entering into a contract for the creation of an independently authored or creative work, the contractor agrees to create the defined work, while the contracting authority agrees to pay for it.

Payment for the work should be specified in the contract. The agreement also usually defines the time within which the work should be completed. Due to the fact that in this type of contract, the contractor undertakes to perform a specific work, this agreement is called an agreement of result. When the work is finished, the contracting authority should accept it, stating whether it meets the conditions of the contract and has no defects. A contract for the creation of an independently authored or creative work does not have to be performed by the contractor in person, but if the work is carried out with the help of others, the contractor is solely responsible for their actions or omissions.

The contract for the creation of an independently authored or creative work expires after the work has been made and the contractor has been paid. Such a contract may also be subject to certain conditions of termination by either party. The contractor may terminate the contract if the work requires the cooperation of the contracting authority, and he/she refuses to cooperate. Before the contractor can terminate the contract, however, the contracting authority should be notified with a

request to cooperate by a specified period. The contractor can terminate the contract only if the contracting authority does not begin cooperating within this time period.

The contracting authority can terminate the contract if the contractor is late in delivering the work and therefore, it is very likely that it will not be finished within the time limit. The contracting authority can also terminate the contract if the contractor performs the work incorrectly or in a manner that is inconsistent with the agreement. Before terminating the contract, however, the contracting authority should request the contractor to change the manner in which the work is being carried out and set an appropriate time for this to occur. The contract can be terminated only when the contractor fails to comply with the request of the contracting authority within the specified period of time. In such a case, the contracting authority may also entrust the further execution of the work or repairs to another person at the expense of the contractor.

In 2016, significant changes were introduced to the contracts for a task or service, which improve the situation of employees hired on this basis.

Currently, a person who meets the conditions to be covered by compulsory pension and invalidity allowances, due to the fact of performing a number of contracts at the same time, is subject to compulsory insurance payments on each contract until the deductible (which is the sum of revenues from the individual contracts) amounts to at least the minimum wage.

However, a contract for the creation of an independently authored or creative work still does not entitle the contractor to compulsory social security and health insurance. Deductions for social security contributions from such an agreement are only required when the contract entered into is between the contractor and his/her employer or another entity, but the work is performed for the employer.

A comparison of the most important features of an employment contract, contract for a task or service and a contract for the creation of an independently authored or creative work are presented in the table below:

Type of contract	Employment contract	Contract for a task or service	Contract for the creation of an independently authored or creative work
Form of the contract	Written.	Not regulated; it may be entered into verbally or even by implication. However, it is worth having this contract in writing.	Not regulated; it may be entered into verbally or even by implication. However, it is worth having this contract in writing.
Purpose of the contract	To perform a defined type of work under supervision.	To perform a defined activity (best efforts contract).	To achieve a defined result.
Remuneration	Defined; a minimum of 1850 PLN if hired on a full time basis.	Paid or unpaid contract. Currently, there are no regulations on a minimum hourly wage.	Strictly a paid contract. Umowa wyłącznie odpłatna. There are no regulations on a minimum remuneration for creating a work.

			Payment may be defined by a fixed amount or determined by another basis (fee schedule). Remuneration may be defined as a lump sum payment.
Authority	The worker performs the tasks assigned by the employer.	No set authority between the contractor and client.	No set authority between the contractor and the contracting authority.
Time of work	Set in the contract. Governed by regulations related to weekly and daily hours of work. The employee is entitled to overtime pay for working a larger number of hours. A 40-hour five-day work week generally applies.	Does not have to be set out in the contract. There are no daily and weekly norms in terms of time of work. Work may be performed on Sundays and holidays.	Is not defined in the contract. The contract is settled based on the work created by the contractor, regardless of the time devoted to it.
Place of work	Defined in the contract.	Does not have to be defined in the contract.	Does not have to be defined.
Performance of work	Only personally.	Generally personally, but under exceptional circumstances, by third parties.	Does not have to be carried out personally by the contractor.
Contract termination	Determined on the basis of the type of contract and length of employment, generally in keeping with a time of notice. Exceptions are listed in the law.	Based on the conditions set out in the contract; there is no required time of notice.	Only under certain conditions.
Payments to the social security system	Yes.	Yes, up to the amount for the minimum monthly wage; it may be deducted from total wages, but this is not obligatory.	No.

2.5. Asserting your labour rights

Visegrad country citizens who are legally employed and work in Poland have the right to enforce their rights in Polish courts.

2.5.1. State Labour Inspectorate

An employer who does not confirm the employment contract in writing is committing a misdemeanor. If this happens, you can request the assistance of the State Labour Inspectorate (Państwowa Inspekcji Pracy – PIP). They have a website with some pages in English at <https://www.pip.gov.pl/en/>.

The State Labour Inspectorate is charged with overseeing compliance with the labour laws and work safety and hygiene by employers. PIP inspectors most often conduct investigations related to:

- a. regulations on employment contracts, maintenance of employee records, legal employment, entering into and terminating employment contracts; inspectors can also verify that the employer is legally employing foreigners.
- b. compliance with work safety and hygiene regulations, providing workshops on these issues to employees, investigation of working conditions,
- c. remuneration – for example, the timeliness of paying employees, payments of bonuses, awards, how levels of remuneration are determined,
- d. work time and leave, for example, overtime work, ensuring statutory leaves, ensuring the proper amount of holiday leave, whether different work shift systems are being properly implemented,
- e. the hiring of youth and disabled persons,
- f. compliance with the rights of parents, for example, the rights of pregnant women, providing maternity leave, etc.

The Inspectorate most often initiates investigations in response to a request (notification) by an employee. The request cannot be made anonymously, it must include the name and address of the person making the request. This information will not be revealed to the employer during the investigation.

After the inspection, if irregularities are found, the inspector may order the employer to remove the identified violations of the law within a specified period. If a danger to the life or health of employees was found, the inspector may order the suspension of the work or activity. If violations of the labour code were confirmed, the inspector may impose fines on the employer or submit the case to court.

2.5.2. When is a case brought before a labor court? Where should the lawsuit be filed?

If the case concerns an employment contract, it will be resolved by:

- a labour court (in the district courts),
- a labour and social security court (also in the district courts).

According to the law, before referring a case to court, the complainant may be asked to mediate a settlement before a conciliation commission.

The lawsuit must be brought before the labor court (district court) when the case involves:

- a. Making a determination about the employment relationship,
- b. Recognizing the ineffectiveness of the termination of the employment relationship,

- c. Reinstating the employment relationship, restoring the previous working conditions and wages, and together with them, asserting claims for compensation in the case of an unjustified or unlawful term of notice and termination of employment,
- d. disciplinary penalties and certificate of employment and claims associated with this.

The lawsuit is filed with the district court (Court of labor and social security) when it concerns:

- a. cases that do not involve monetary damages as well as those in which monetary damages are claimed,
- b. monetary claims if the disputed amount is more than 75 000 PLN.

District courts also consider the appeals of labour court decisions.

The court to use is determined, in principle, on the following:

- a. when filing a lawsuit against an individual – the regional court or district court of the place of residence of the defendant,
- b. when filing a lawsuit against a company or other legal entity – the regional court or the district court for the location of the headquarters of the company or legal entity (the headquarters' address can be found in the National Court Register).

The lawsuit can also be filed in the court for the jurisdiction in which the work was or was to be performed, or the court for the jurisdiction in which the workplace is located.

If an employee submits a lawsuit to the court for a claim relating to the labor law, there is no fee for submitting the suit.

A fixed fee of 30 PLN is charged for an appeal, complaint, cassation and complaint to declare the illegality of a final judgment. If the value of a claim (subject of the dispute) exceeds 50 000 PLN, this fee amounts to 5% of the value of the dispute.

In principle, the lawsuit must be filed within three years from the time when the claim became due, that is, for example, from the date a salary was supposed to be paid, but was not.

2.5.3. Proceedings before a conciliation commission

Bringing a case before a conciliation commission is not required. Such a commission may also be established by an employer and an active trade union in the company. If there is no trade union in a workplace, the employer may appoint a committee of his/her own after the employees have expressed their acceptance of doing so. Proceedings are initiated at the written request of the employee. The employee may also request such a proceeding verbally, which is then recorded in the minutes of a meeting. As a result of the proceedings, an agreement may be reached between the employee and the employer. If an agreement is not reached, the employee 14 days from the end of the proceedings to request that the case be referred to labour court by the conciliation commission. The request by the employee to have the case deliberated by a conciliation commission replaces the lawsuit. The employee may also file the lawsuit him/herself in the labour court.

2.5.4. Making a claim in a case involving a civil law contract

Important! When employed under a civil law contract, only a civil action lawsuit can be pursued. The lawsuit is filed at the regional court or district court (depending on the value of the dispute) to the Civil Division. The claim is filed with the court in the same locality as the headquarters (or place of residence) of the client (in cases of a contract for a task or service) or the contracting authority (in cases of a contract for independently authored or creative work), unless the parties to the contract agree otherwise.

A fee of 5% of the value of the dispute is paid to file such a lawsuit. Those who have financial difficulties may apply for an exemption from the court fees.

2.5.5. Employer claims with respect to an employee

Not only the can the employee bring claims against the employer, but the employer can do so also.

What types of claims can be brought against employees?

An employee may be held liable for:

- a. Maintaining order – when the employee does not observe the established order and organization of work. According to the Labor Code, the employee can be punished by a warning, reprimand or fine.
- b. Property – when damages are incurred by the employer due to an employee’s failure to perform or improper performance of duties or by his/her fault (intentional or unintentional). The employer may seek recourse for such breach of responsibility:
 - 1) on a general basis (this based directly on the law and does not require drawing up a liability agreement),
 - 2) through liability for entrusted property – this type of liability is associated with the obligation to return or account for property entrusted to an employee. In order to use such recourse, it must be shown that the property in question was properly entrusted to the employee.
 - 3) for damage caused to a third party – the responsibility to pay for such damage rests with the employer, but he/she may require the employee to repay the appropriate amount.

A comparison of the types of employee liabilities is presented in the following table:

Type of liability	Limits of an employee’s liability	Claims of an employer
Entrusted property	For actual losses and loss of benefits	Up to the amount of losses and loss of benefits
Damage caused by intentional fault (of the employee or third parties)	For actual losses and loss of benefits	Up to the amount of losses and loss of benefits
Damage caused by unintentional fault (of the employee or third parties)	For actual losses (without the ability to sue for loss of benefits)	Up to the value of three months the employee’s salary on the day the damage was sustained.

An employer may also seek compensation, for example:

- a. for an employee's unjustified termination of the employment contract without maintaining the term of notice,
- b. for the harm suffered as a result of an employee's failure to observe the terms and conditions of the prohibition of undertaking competitive activities during the duration of the employment relationship.

Remember that an employee may be required to pay damages caused by his/her conduct, but only to the extent that his/her behaviour contributed to such damages. The employee is not responsible for that part of the damages caused by another employee.

It should also be noted that an employer has one year from the date of being informed of such damages, but no longer than three years from its occurrence, to seek recourse for non-performance or improper performance of the employee's duties, to be compensated for an employee's unjustified termination of an employment contract without notice and for damages suffered as a result of an employee's failure to abide by contract provisions on the prohibition of competitive activities during the employment relationship.

If the employee willfully causes damage to an employer, a claim for compensation for the damage caused by a prohibited act shall expire after three years from the date on which the claimant learned of the damage and of the person who is liable to redress it. This term, however, cannot be longer than 10 years from the date on which the harmful event occurred.

If the damage resulted from a crime or misdemeanor, the ability to claim for damages expires after 10 years from the date of the offense, regardless of when the victim learned of the damage and the person liable to redress it.

3. SOCIAL SECURITY SYSTEM

The social security system in Poland includes:

- a. retirement insurance,
- b. invalidity (disability) insurance,
- c. health insurance,
- d. accident insurance.

It is also possible to purchase insurance voluntarily, for example, against liability (OC) or accidents (NW). This type of insurance is not part of the social security system, and in most cases is voluntary (except for the compulsory civil liability insurance of vehicle owners), and are offered by insurance companies.

Insurance under the social security system for certain categories of persons is mandatory, for others it is voluntary, as shown in the table below. (Important: the table refers only to the employment contracts discussed in the section on the employment of citizens of the Czech Republic, Slovakia, Hungary and Poland).

Type of insurance	This insurance is MANDATORY for:	This insurance is VOLUNTARY for:
Pension and invalidity	<ul style="list-style-type: none"> ▪ persons employed on the basis of an employment contract ▪ contractors (up to the level of the minimum wage for the work performer) ▪ persons receiving the unemployment allowance ▪ persons receiving the maternity allowance ▪ persons on parental leave <p>These persons may continue to be insured in the pension and invalidity system voluntarily when their entitlement to the above mentioned allowances has ended.</p>	<p>Persons who are not required to be covered, such as those employed under a contract for the creation of an independently authored or creative work.</p> <p>Important! Deductions to the social security system from wages earned under contracts for the creation of an independently authored or creative work are mandatory if such a contract is entered into with one's own employer as well as when such a contract is executed on behalf of one's employer.</p> <p>Important! Insurance payments are voluntary for persons working under a contract for a task or service if such a person has insurance payments made as a result of an employment contract, that is, when the contract for a task or service is an addition to the contractor's main source of income, and not his/her only source of income.</p>
Health	<p>Persons for whom payments for pension and invalidity insurance are mandatory:</p> <ul style="list-style-type: none"> ▪ persons employed on the basis of an employment contract. 	<ul style="list-style-type: none"> ▪ persons who are employed on the basis of a contract for a task or service for whom payments for pension and invalidity insurance are mandatory. ▪ persons employed on the basis of a contract for the creation of an independently authored or creative work.
Accident	<p>Persons for whom payments for pension and invalidity insurance are mandatory, such as:</p> <ul style="list-style-type: none"> ▪ persons employed on the basis of an employment contract, ▪ persons working on the basis of a contract for a task or service. 	<ul style="list-style-type: none"> ▪ persons employed on the basis of a contract for the creation of an independently authored or creative work.

The Social Insurance Institution (Zakład Ubezpieczeń Społecznych – ZUS) is the institution in Poland responsible for all issues related to social insurance. detailed information on the insurance system in Poland can be found on their website at <http://www.zus.pl/>.

IMPORTANT! Some of this information can also be found at:

- in English: <http://www.zus.pl/default.asp?p=1&id=1442>
- in German: <http://www.zus.pl/default.asp?p=1&id=1445>

Contributions for specific types of insurance, as of March 2016, are:

- a. Pension insurance – 19.52% of the basis for calculating the contribution (of which 9.76% is paid by the employer and 9.76% by the employee); the contribution is calculated from the basis, which is not to exceed 30 times the average salary for a given year. If the basis of the contribution exceeds this value in a given year, then the deduction for the contribution is not made in the following months of this year;
- b. Invalidity insurance – 8% of the basis for calculating the contribution (6.5% paid by the employer and 1.5% by the employee);
- c. Health insurance – 2.45% of the basis for calculating the contribution (the entire amount is paid by the employee);
- d. Accident insurance – 0.67 ÷ 3.86% of the basis for calculating the contribution, depending on which activity is carried out by the employee according to Polish Classification of Economic Activities (<http://www.krs-online.com.pl/PKD.html>). The entire contribution is paid by the employer.

3.1. Pension insurance

The purpose of pension insurance is to provide an income to the employee after his/her retirement. Monthly contributions are deducted from the salary of persons subject to this mandatory insurance. You can also save for retirement voluntarily.

A person in Poland who would like to retire must submit a request to do so (it is not granted *ex officio*). Such a request is submitted to a local branch of ZUS in the applicant's place of residence.

What happens to the pension insurance deductions of an insured person?

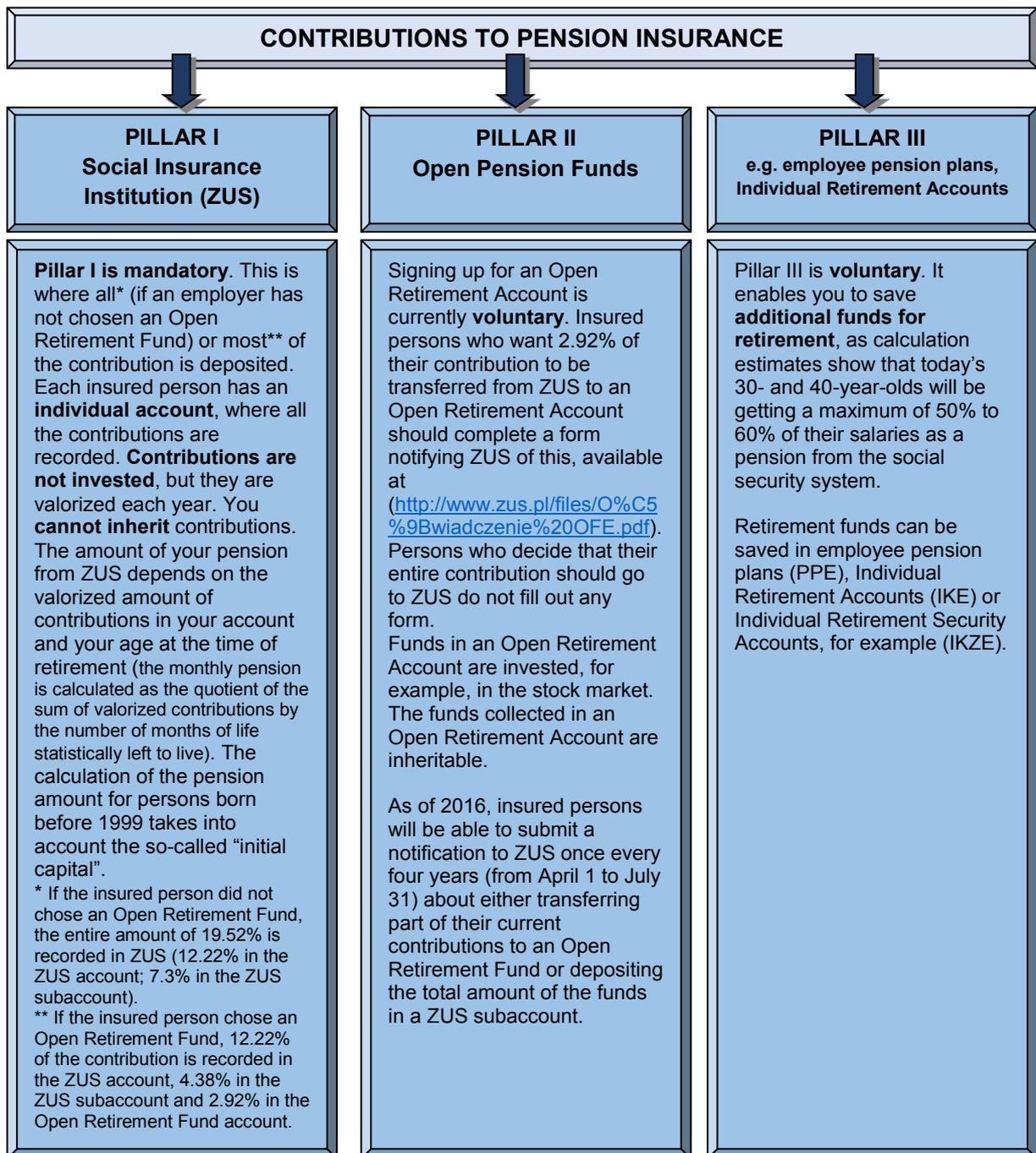
The Polish pension system based on three pillars, of which (as of August 2014) the first is compulsory, while the second and third, as shown in the diagram, are voluntary.

V4 citizens who would like to apply for a pension in Poland may do so if they were insured in our country and made the appropriate contributions (and thus worked under an employment contract or a contract for a task or service).

If you apply for retirement, the decision is processed according to four basic principles:

- a. Equal treatment – in order to receive either a pension or invalidity allowance, foreigners must fulfill the same conditions as Polish citizens. They will receive the benefits on the same terms as Polish citizens.
- b. The principle of the aggregation of periods of being insured and residence – in determining entitlement and calculating the amount of pensions and invalidity allowances according to Polish regulations, the periods of having been insured and residing in any other EU Member State are taken into account.
- c. The principle of preserving acquired rights – the pension or invalidity allowance acquired by a person under the legislation of one or more EU Member States may not be reduced, modified, suspended or revoked on the grounds that the person entitled to these benefits occupies or has a residence in the territory of another EU Member State than the State liable for the payment of the funds.

- d. The principle of exportability – the social security system of one Member State must take into account specific events (e.g. an accident at work, occupational disease, termination of employment, termination of a benefit period) that occurred in a different Member State, which makes a person eligible for certain benefits/allowances within the framework of their applicable laws. So, for example, if you lost your job and were receiving unemployment benefits in one EU country, and then moved to another EU country but your time period for receiving unemployment benefits had not expired, the new EU country must continue to provide you with unemployment benefits to the extent allowed by its own laws.



Detailed information (in English) on pension insurance can be found at: http://ec.europa.eu/employment_social/empl_portal/SSRinEU/Your%20social%20security%20rights%20in%20Poland_en.pdf

or in Polish at: <http://www.zus.pl/default.asp?p=4&id=2808> (general information).

Important information for foreigners (in Polish) is also available at:

<http://www.zus.pl/default.asp?p=7&id=278> and <http://www.zus.pl/default.asp?p=7&id=276>

You can visit any ZUS branch throughout the country to obtain information. To find the ZUS branch nearest to where you live, use the following site (in Polish):

<http://www.zus.pl/default.asp?p=2&id=1866>

The current rules for entitlements to pensions may change, as legislative work is underway to restore the retirement age to 65 years for men and 60 years for women. So bear this in mind and watch out for changes in the law.

Foreigners who wish to voluntarily save for additional retirement funds can use an employee pension plan PPE, Individual Retirement Account (IKE) or Individual Retirement Security Account (IKZE). Persons employed through a contract for the creation of an authored or creative work for whom contributions to the pension insurance are not made should be particularly interested in the way of saving for retirement.

Employee pension plans (Pracownicze Programy Emerytalne – PPE) allow you to save additional funds for retirement. PPEs are organized by an employer in cooperation with workers. They may, for example, be an employee pension fund or group life insurance with an insurance capital fund of the employees. The funds contributed to such a program are managed by a financial institution. The funds which a member accumulated in his/her account may be paid out after reaching 60 years of age, and after he/she has presented information on the fact that he/she is entitled to retire (if over 55 years of age). If a participant does not submit a request for his/her funds, they will be paid out upon reaching the age of 70. In the event of the death of the participant, funds are paid to the eligible heirs (e.g. the spouse, children). In 2016, the limit of contributions a member can make to one company pension plan is 18 247.50 PLN.

Individual Retirement Account (Indywidualne Konto Emerytalne – IKE) enables additional savings to be made voluntarily for retirement. The profits earned on the account is not taxed, also in the case of foreigners (under the condition that the savings are not paid out until the owner reaches the age of 60, or upon being entitled to retire after reaching the age of 55). To take advantage of the tax exemption, a person with an IKE account must also:

- a. make payments to the IKE account for at least 5 calendar years, or
- b. pay more than ½ of all payments to the account no later than 5 years before the date of submitting a request for payment.

The funds accumulated in an IKE account are inheritable, and this inheritance is exempt from inheritance tax and gift tax. One person can have only one IKE. The maximum annual limit on contributions to the IKE account is currently (March 2016) 12165 PLN. There is no minimum payment required.

More information (in Polish) on Individual Retirement Accounts can be found at: <http://www.mpips.gov.pl/ubezpieczenia-spoleczne/ubezpieczenie-emerytalne/indywidualne-konto-emerytalne/>

Individual Retirement Security Account (Indywidualne Konto Zabezpieczenia Emerytalnego – IKZE) is a form of voluntary savings for retirement. Deposits to this account can be deducted from the taxable income on the tax returns of individuals. After the IKZE savings have been finished, payments to the account owner or his/her heirs (in case the account owner becomes deceased) becomes taxable. In 2016, payments to an IKZE account are limited to 4866 PLN.

More information (in Polish) about Individual Retirement Security Accounts can be found at: <http://www.mpips.gov.pl/ubezpieczenia-spoleczne/ubezpieczenie-emerytalne/ikze/>

3.2. Invalidity Insurance

Invalidity insurance provides cash payments in the event of the incapacity for work or death of a family's breadwinner. A person in such a situation is entitled to either an invalidity pension due to an inability to work or a survivor's pension.

3.2.1. Pension for the incapacity for work

An insured person who meets the following conditions is entitled to such a pension:

- a. The person is unable to work, i.e. he/she has completely or partially lost the ability to work due to disability and this ability cannot be regained after retraining. The person may be classified as completely unable to work (cannot perform any work) or partially unable to work (the ability to work according to his/her attained qualifications has been lost to a considerable extent). A physician from ZUS determines whether a person is unable to work and the extent to which he/she is unable to work. The judgment of the ZUS physician is not final and an objection to such a ruling can be filed with the ZUS Commission of Physicians.
- b. The person has fulfilled the required contributory and non-contributory periods. This depends on the age when the inability to work occurred, and is as follows:
 - 1 year – if the incapacity for work occurred before the age of 20,
 - 2 years – if the incapacity for work occurred between the ages of 20 to 22 years of age,
 - 3 years – if the incapacity for work occurred between the ages of 22 to 25 years of age,
 - 4 years – if the incapacity for work occurred between the ages of 25 to 30 years of age,
 - 5 years – if the incapacity for work occurred after the age of 30.
- c. The incapacity for work occurred during contribution periods (e.g. while insured, employed) or non-contributory periods (e.g. during a period of receiving a medical allowance, welfare, rehabilitation allowance), or not later than 18 months after the cessation of these periods.

The requirement to determine when the person became unable to work does not apply to persons meeting the following conditions:

- the person has been found to be completely incapable of working,
- the person meets the condition of having the required contributory and non-contributory period and has at least a 20-year (in the case of women) or 25-year (in the case of men) contributory and non-contributory period.

In cases of the occurrence of physical impairment requiring permanent or long-term care and the assistance of another person in meeting basic needs, the person is categorized as unable to live independently.

A person who meets the conditions of the incapacity for work, the time of its inception and meets the requirements for the contributory and non-contributory periods is entitled to:

- a. a permanent invalidity pension;

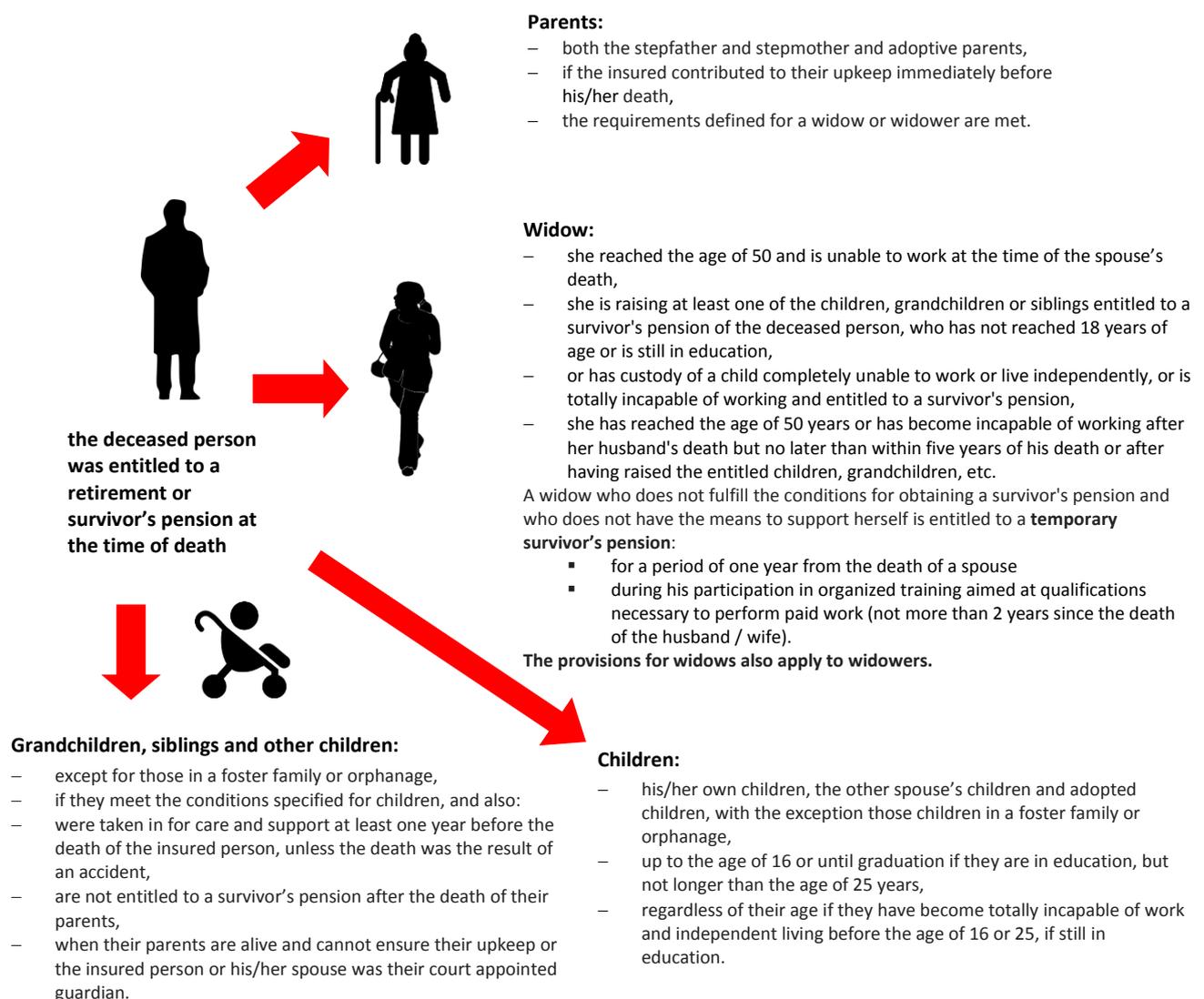
b. a temporary invalidity pension.

An insured person who fulfills the eligibility conditions for an invalidity pension for the incapacity for work and receives a judgement that he/she can be re-qualified, because he/she can no longer work in his/her existing occupation, is entitled to a training pension. This pension is granted for 6 months (it can be for a shorter or longer period, but only up to 30 months). Such a pension is either 75% or 100% of the calculation base (at the time the incapacity for work occurred due to an accident at work or occupational disease).

3.2.2. The survivor's pension

Eligible family members (children, spouse, parents) of a person who at the time of death had the right to a retirement pension or a pension for the incapacity for work or met the conditions required to obtain one of these benefits are entitled to receive a survivor's pension. In determining eligibility for the survivor's pension, it is assumed that the deceased was completely unable to work.

More detailed information on persons entitled to receive a survivor's pension are presented in the diagram below:



The amount of the survivor's pension is determined by two factors:

- a. the amount of benefit (pension), which would have been paid to the deceased person,
- b. the number of persons entitled to the benefit (all eligible persons are entitled to one joint survivor's pension). For one person, the amount of the survivor's pension is 85%, for two persons – 90%, and for three persons – 95% of the benefit which the deceased person was entitled to receive.

3.3. Health and accident insurance and sickness benefits

An insured person who cannot work due to:

- a. illness or quarantine due to infectious disease,
- b. a disease contracted during pregnancy,
- c. an accident at work or while traveling to work,
- d. undergoing necessary medical examinations provided to candidate donors of cells, tissues or organs,
- e. undergoing the procedure of donating cells, tissues or organs

is entitled to wages or a sickness benefits. An employee is entitled to remuneration in the amount specified in the table below in cases when an absence from work is a total of up to 33 days per calendar year. Employees who are 50 years of age or older are entitled to wages or sickness benefits when they are absent from work for a total of 14 days per calendar year. After this period, the social security system pays sickness benefits to the employee for the entire duration of the inability to work, but not longer than 182 days. If the illness is tuberculosis or it occurs during pregnancy, the maximum term of payments is 270 days.

	Reason for absence from work			
	Illness or quarantine due to an infectious disease	Accident at work or while travelling to work, occupational disease	Illness during pregnancy	Tests or procedures related to becoming a donor of cells, tissues or organs
Up to 33 days of illness (or up to 14 days for persons who are 50 years of age or older)	80% of salary (unless the regulations of a given employer provide a higher amount in such circumstances)	100% of salary		
After to 33 days of illness (or 14 days for persons who are 50 years of age or older) up to 182 days (or in specific cases, 270 days)	80% of the calculation base (70% during the period of hospital stay)	100% of the calculation base (also during a hospital stay)		
After 182 days (or 270 days)	90%	100%		

during the first 90 days of collecting the allowance	of salary or revenue, which is the calculation base of the sickness benefits	of salary or revenue, which is the calculation base of the sickness benefits
After 90 days of collecting a rehabilitation allowance, the maximum term of a rehabilitation allowance is 12 months	75% of salary or revenue, which is the calculation base of the sickness benefits	100% of salary or revenue, which is the calculation base of the sickness benefits for the first 90 days of their receipt

An insured person is entitled to sickness benefits after a waiting period. This period varies depending on the nature of the insurance:

- a. A person who is covered by mandatory health insurance is entitled to sickness benefits after 30 consecutive days of being insured.
- b. A person who is covered by voluntary health insurance is entitled to sickness benefits after 90 consecutive days of being insured.

If after 182 days (or 270 days in the case of tuberculosis or illness during pregnancy) of receiving sickness benefits, the insured person is still unable to work, and further treatment or rehabilitation provides a prognosis for recovering the capacity to work, the person is entitled to the provision of rehabilitation benefits. Rehabilitation benefits are granted for the period required to restore the ability to work, but not longer than 12 months.

3.4. Healthcare

Most healthcare services in Poland are financed by public funds from the health insurance contributions collected by ZUS and transferred to the National Health Fund (Narodowy Fundusz Zdrowia – NFZ).

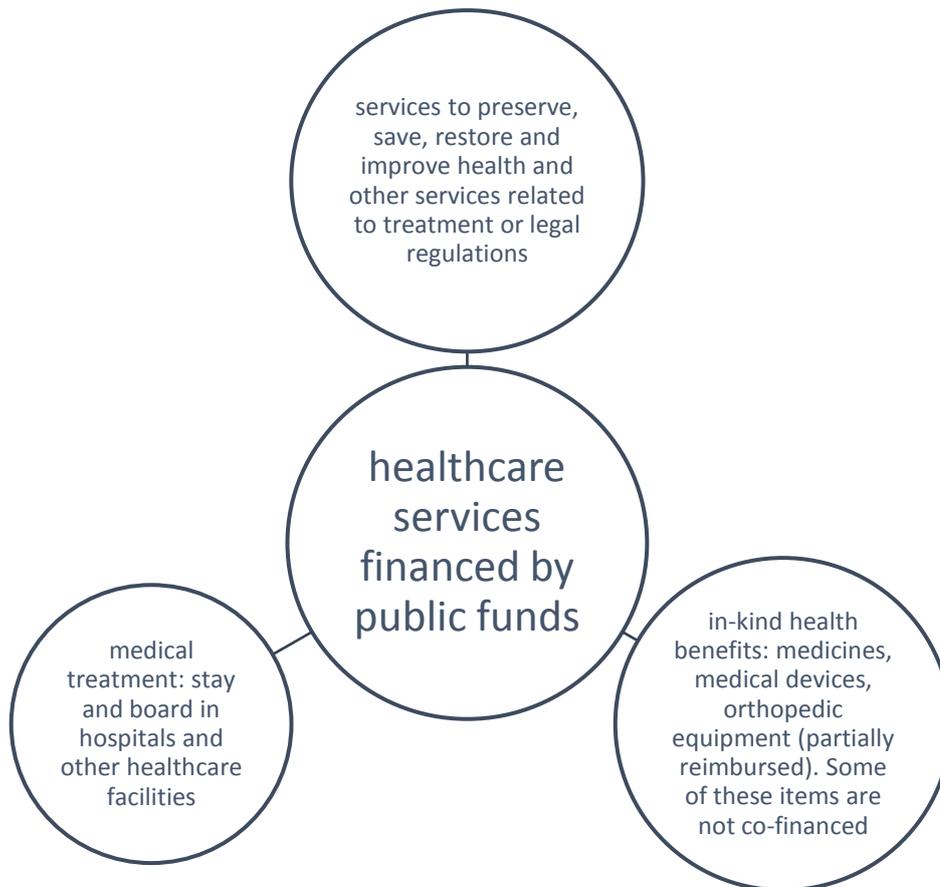
Persons living in Poland who are not covered by mandatory health insurance can voluntarily sign up for health insurance and pay into the system. Then they will be able to use the services offered by the public health system.

When are foreigners entitled to free healthcare?

Foreign workers are entitled to free healthcare when they work in Poland and make contributions to the Polish health insurance system (mandatory or voluntary). It is worth noting that if one person in a family is insured, then this insurance also covers: the person's spouse, children under 18 years of age (to 26 years of age if in education), the parents of the insured person (if living with him/her) if these persons do not have their own entitlement to mandatory health insurance.

Persons insured in another EU country who are staying temporarily in Poland (e.g. looking for work, collecting unemployment benefits obtained in another country, visiting as a tourist) are also entitled to free healthcare. Before arriving in Poland, such persons should obtain the European Health Insurance Card from the country where they are insured.

Publicly funded healthcare includes three basic categories of benefits, which are described in the following figure:



Healthcare services can be provided either by public or private healthcare facilities that have signed a contract with the National Health Fund. The insured person does not bear the costs of such care if he/she uses an institution having signed a contract with the National Health Fund.

A primary care physician (lekarz podstawowej opieki zdrowotnej – POZ) can provide you with services in such an institution. The physician provides basic treatment and if needed, refers the patient to a specialist. Referrals are not required to see a gynecologist, obstetrician, oncologist, psychiatrist, venereologist or dentist (although very few dental services are paid for within the public healthcare system in Poland).

A referral is needed for hospital treatment.

In the event of an emergency, for example, traumatic injury, poisoning, health risks, and the health clinics are closed, emergency care is provided:

- in the healthcare institutions scheduled to provide night and holiday care,
- in hospital emergency rooms scheduled to provide emergency care in a given locality or region,
- by calling an ambulance (using the toll free number 112 from a mobile telephone or 999 from a landline telephone).

Medicines in Poland are usually purchased on the basis of a prescription issued by a doctor. Some of them are subject to a flat fee, or a co-payment of 30% or 50%. Many drugs are fully paid by the health insurance system.

If you are a foreigner and staying in Poland on a temporary or permanent residence permit, you must provide your PESEL (Polish personal identification) number and present a document proving your identity, and also a document confirming your payments to the health insurance system when you go to a healthcare facility. Persons in Poland for a short visit present their European Health Insurance Card.

IMPORTANT! Under the current rules of granting a PESEL number:

- people staying in Poland on the basis of a temporary residence permit should apply for a personal identification number themselves,
- the application is submitted by the competent municipal (gmina) authority registering the residence of a foreigner staying in Poland on the basis of a permanent residence permit for a national of a European Union Member State, a family member of a national of an EU Member State, a permanent residence permit, or a residence permit for a long-term resident of the European Union.

3.4. Benefits for Parents

In Poland, working and insured foreigners are entitled to benefits related to parenthood, the most important of which are:

Maternity leave – provided to women employees (or the insured person paying health insurance), who gave birth to a child or adopted a child, for:

- 20 weeks when the employee gave birth to one child,
- 31 weeks when the employee gave birth to twins,
- 33 weeks when the employee gave birth to triplets,
- 35 weeks when the employee gave birth to quadruplets,
- 37 weeks when the employee gave birth to quintuplets.

After using 14 weeks' leave, the child's mother may opt out of the remaining leave to give it to the father. An insured father of the child can use this leave immediately after the mother resigns from her part of the leave. Up to 6 weeks of maternity leave can also be used by the mother before birth. Immediately after the end of maternity leave, it is possible to extend maternity leave of up to 6 weeks after giving birth to one child, or up to 8 weeks if a multiple birth occurred. Maternity benefits equal to 100% of salary are paid during maternity leave. A mother is entitled to maternity benefits regardless of how long she was insured (as opposed to sickness benefits, which are provided only after a waiting period). This benefit does not apply when extended maternity leave is taken.

Parental leave – is granted to both the mother and the father of the child. The total length of leave is 32 weeks if one child is born or 34 weeks if a multiple birth occurred. Some of this leave should be used directly after extended maternity leave has been taken, but 16 weeks can be taken at a later time. This later 16 weeks can be used until the end of the year when the child reaches the age of 6. It is possible to divide parental leave into 4 segments, with each segment consisting of weekly time periods. None of the segments can be less than 8 weeks in duration. There are two exceptions to this rule:

- a. The first part of parental leave may be shortened to 6 weeks if one child was born. In the case of an adoption, this period can be shortened to 3 weeks.
- b. It is also possible to take the last segment of parental leave for a period shorter than 8 weeks, if this results from having taken more of the parental leave weeks earlier.

Paternity leave – is granted to an employee who is a father caring for a child. Leave is granted at the request of the employee and can last for up to two weeks. The leave can be used until the child is 1 year old.

Childcare leave – either the mother or father, employed on the basis of an employment contract, can take this leave. The insured persons must have at least a 6-month history of working. Childcare leave can last for a maximum of 3 years, but not longer than when the child turns 5 years of age. It is provided to enable a parent to personally care for the child.

IMPORTANT CHANGE: The provision of parental benefits is effective as of 1 January 2016. Families (as well as foreigners residing in Poland on the basis of a permanent residence permit, permit for long-term residence in the EU, a temporary residence permit granted on the basis of Art. 127 or 186, para. 1 item 3 of the Aliens Act), to whom a child is born, and who until now did not have the right to take parental or maternity leave (e.g. because they had worked on the basis of a civil law contract) can receive a benefit of 1000 PLN within one year of the birth of the child.

4. UNEMPLOYMENT

If a V4 citizen loses his/her job, he/she is entitled to the services of the labour offices on the same terms as a Polish citizen. The list of labour offices (in Polish) is found at: <http://psz.praca.gov.pl/wybor-urzedu>

4.1. Is an unemployed person always entitled to benefits in Poland?

Not always. To receive unemployment benefits after you lose your job, you must meet the following conditions:

- a. register with the district labour office (powiatowy urząd pracy) serving your place of residence,
- b. the labour office does not have suitable proposals for a job, internship, subsidized jobs, public work, workshops or vocational training for adults to offer,
- c. during the 18 months immediately preceding the date of registration as unemployed, you must have been employed for at least 365 days and had a salary amounting to at least the minimum wage (a gross monthly wage of 1850 PLN as of March 2016).

Periods of employment in other EU countries are also included in the number of days in employment required to be entitled to unemployment benefits in Poland.

Unemployment benefits are payable for each calendar day from the date of registration in the appropriate district office.

IMPORTANT! You may lose the right to unemployment benefits in certain circumstances, such as:

- a. unjustified refusal to accept a proposal of appropriate training, job, internship, vocational training, subsidized or public works,
- b. unjustified refusal to undergo a medical or psychological examination to determine the person's ability to work,
- c. participation in any other form of assistance.

In the above-mentioned situations, the allowance is awarded only after:

- 120 days in the case of first refusal,
- 180 days in the case of the second refusal,
- 270 days for the third and each subsequent refusal.

The same penalty periods are used if you terminated an employment contract resulting from a referral from the labour office within 6 months prior to having registered with the labor office.

As an unemployed person, you are entitled to benefits 90 days after having registered with the district labour office if within six months prior to this date, you:

- a. terminated an employment contract by mutual agreement of the parties (except when the agreement was due to bankruptcy, liquidation of the employer or layoffs made by the employer; termination of employment or service relationship by notice or by agreement of the parties was due to a change of residence; the employee terminated the employment contract because of serious misconduct by the employer),
- b. terminated the employment contract with the term of notice.

Therefore, the way an employment contract is terminated should be carefully considered.

Important! If, in the six months prior to registering with the district labour office, termination of the employment contract was due to the fault of the unemployed person or the employment contract was terminated without maintaining the term of notice by the employee, the benefits will be granted 180 days after registration.

The period of receiving unemployment benefits is reduced by the time spent in:

- subsidized work,
- public works,
- apprenticeship, training or the vocational training of adults

if these activities occur during the period of time in which you are entitled to the benefits, because a salary or stipend is collected when you are involved in such activities.

Unemployment benefits are also reduced by the time for which you may have received damages for the improper termination of your employment contract. If you were employed in your own company, which you decided to close and this is why you are unemployed, there is a 90-day waiting period for benefits after the date of registering the company's closing.

4.2. What is the amount of the unemployment benefits?

In March 2016, the basic amount of the monthly unemployment benefit for persons who have worked 5 to 20 years is:

- 831.10 PLN per month for the first 90 days of entitlement to the benefit,
- 652.60 PLN for the following months of entitlement to the benefit.

If the period of employment is less than 5 years, the benefit is 80% of the basic benefit amount. If the period of employment is over 20 years, then the benefit is 120% of the basic benefit amount.

4.3. For how long can the unemployment benefit be collected?

The benefit period depends, among others, on the level of unemployment in the area in which you reside:

- a. 180 days – for unemployed persons living in an area where the unemployment rate on 30 June of the year preceding the date of entitlement to the benefit did not exceed 150% of the average unemployment rate in the country;
- b. 365 days – for unemployed persons living in an area where the unemployment rate on 30 June of the year preceding the date of entitlement to the benefit exceeded 150% of the average unemployment rate in the country.

The following persons also have the right to receive the unemployment benefit for 365 days:

- persons over 50 years of age and also worked a minimum of 20 years,
- persons who are supporting at least one child under 15 years of age and whose spouse is also unemployed and can no longer receive unemployment benefits,
- single parents with at least one child under 15 years of age.

The benefit period does not change if the unemployed person changes his/her residence while collecting benefits. If this occurs, the unemployed person should notify the labour office where he/she is registered of the change of address. If the unemployed person moves to an area where a different district labour office has jurisdiction, he/she should report to the new labour office within 14 days from the date of registering the new place of residence.

The benefit period is extended in the case of child birth. This applies to women who have given birth while receiving benefits, or within a month after the termination of benefits. The benefit period is extended for the period of time in which the mother would have received a maternity allowance.

4.4. Transferring unemployment benefits to Poland from another EU / EEA country

If a citizen of a V4 country acquired the right to unemployment benefits in one of the EU/EEA countries, he/she is entitled to search for work in Poland and continue receiving benefits from the country granting them.

In Poland, an entitled V4 citizen can obtain benefits from another country for 3 months. In justified cases, this period may be extended to six months. This is done by applying for a time extension to the appropriate employment service in the country that is issuing the benefits. This request must be justified.

An unemployed citizen of the Czech Republic, Slovakia or Hungary, who wants to seek work in Poland and is collecting unemployment benefits granted in a different EU/EEA country should:

- a. be registered with his/her country's employment service as a job seeker for at least 4 weeks (with some exceptions),

- b. present form U2, obtained from your country's employment service, when registering with the district labour office in Poland:
http://europa.eu/youreurope/citizens/work/social-security-forms/index_en.htm#u2
- c. agree to the terms and conditions for unemployed persons when collecting unemployment benefits in Poland.

The unemployed person will receive the transferred unemployment benefits in Poland for 3 months (in justified cases for 6 months) in the same amount as before.

A general overview of this process is found at:

http://europa.eu/youreurope/citizens/work/finding-job-abroad/transferring-unemployment-benefits/index_en.htm

5. SOCIAL ASSISTANCE

The Act of 12 March 2004 defines social assistance as an institution of state social policy, aimed at enabling individuals and families to overcome difficult situations in life, which they are not able to overcome using their own rights, resources and capabilities.

Social assistance is organized by the central government administration and local governments, which also work in partnership with other entities, such as social organizations, NGOs and churches.

The type, form and size of the assistance are determined according to the circumstances justifying the aid. It is granted in such situations as: poverty, orphanhood, homelessness, unemployment, disability, long-term or serious illness, domestic violence, the need for support during maternity and for families with many children, helplessness in the face of caring for and raising children and running a household, especially in the cases of single-parent households and families with many children, alcoholism and substance abuse, random events and crises, natural or environmental disasters.

Persons who meet income criteria are entitled to a social assistance allowance. In March 2016, the amounts are 542 PLN for a single person household, and for a person in a family, 456 PLN/person per month.

A person running a household by themselves is understood as a single person household. Family is defined as related persons remaining in an actual relationship, living and running a household together.

The basic social assistance benefits include:

5.1. Permanent Allowance

A permanent allowance can be granted to:

- a. an adult person running a single person household who is unable to work because of age (65 years for men, 60 for women) and not entitled to a retirement or invalidity pension or completely unable to work (requires a decision of the ZUS commission or medical expert) if his/her income is lower than the income criterion for a single person household,

- b. an adult person dependent on family, unable to work because of age or disability, if his/her income, as well as the income per family member is lower than the income criterion for a person in a family.

In the case of a single person household, the permanent allowance shall be equal to the difference between the income criterion of a single person household and the income of the applicant, except that the amount of the allowance cannot be higher than 444 PLN. In the case of a person in a family, the permanent allowance shall be equal to the difference between the income criterion for a person in a family and the income of that person. The amount of the permanent benefit cannot be less than 30 PLN per month. In the case of overlapping entitlements to the permanent allowance and invalidity pension, the permanent allowance will not be granted. Permanent allowances are financed from the state budget.

5.2. Periodic Allowance (Zasilek okresowy)

A periodic allowance can be granted to:

- a. a single person household, whose income is lower than the income criterion for a single person household, that is, the amount of 542 PLN,
- b. a family whose income is lower than the income criterion of the family, in particular related to:
 - long-term illness,
 - disability,
 - unemployment,
 - the possibility of maintaining or acquiring the rights to benefits from other social security systems.

Family income is the total sum of the monthly income of the family.

“The criterion of family income” is calculated by multiplying the amount of the income criterion for a person in the family, or the amount of 456 PLN, and the number of persons in the family.

The income criterion for a single person household is 542 PLN.

The periodic allowance shall be determined:

- a. for a single person household – the amount of the difference between the income criterion for a single person household and the income of the applicant, except that the amount of the allowance cannot be higher than 418 PLN per month,
- b. for a family – up to the difference between the income criterion for a family and the actual income of the applicant family.

The period for which the allowance is granted is determined by the social assistance centre on the basis of the circumstances of each case.

5.3. Special Needs Allowance (Zasilek celowy)

The special needs allowance may be granted specifically to cover part or all of the cost of the purchase of food, medicines and medical treatment, fuel, clothing, essential household items, minor renovations and repairs in the residence, as well as funeral expenses. Homeless people and other persons not

entitled to obtain benefits under the provisions of general insurance in the National Health Fund may be granted a special needs allowance to cover part or all of the expenses for health care services.

In particularly justified cases, an exceptional special needs allowance may be granted to a person or family with an income exceeding the eligibility criteria on the basis of Art. 41 of the Act:

- a. that is not repayable in an amount not exceeding the appropriate criterion of income a single person household or family household;
- b. a temporary allowance, the single purpose allowance or in-kind assistance provided that all or part of the allowance or expenditure for in-kind assistance is repaid.

The special needs allowance may be granted to a single person household or family household that has suffered losses as a result of a random event or natural or environmental disaster. These types of benefits may be granted regardless of the household's income level and may not be required to be repaid.

5.4. Family Allowance (Zasilek rodzinny)

The family allowance is intended to partially cover the expenses of supporting a child. The persons entitled to this benefit include, among others, EU citizens residing in Poland during the period when they can receive this allowance.

A family allowance and its supplements are provided to:

- a. the parents, one parent or legal guardian of a child,
- b. the actual caretaker of the child,
- c. a learner.

The allowance is provided if the family income per capita or income of the learner does not exceed 574 PLN. When the family has a child certified as disabled or has been pronounced as moderately or severely disabled, the family allowance is granted if per capita income does not exceed 664 PLN.

If the per capita amount exceeds the statutory limits, and the family received the family allowance in the previous allowance period, the allowance can be continued under certain circumstances but at a lesser amount.

The family allowance is not payable if:

- a. the child or learner is married;
- b. the child was placed in a facility providing 24-hour care or in foster care;
- c. the learner was placed in in a facility providing 24-hour care;
- d. the adult child or learner is entitled to a family allowance for their own child;
- e. the single parent has not been awarded maintenance payments by the court from the other parent to support the child, unless:
 - 1) one or both of the parents are deceased,
 - 2) the father of the child is unknown,

- 3) a court action for maintenance payments from the other parent was dismissed,
 - 4) the court has required one of the parents to bear the total cost of supporting the child and did not require the other parent to provide maintenance payments for the child;
- f. the family member is entitled to a family allowance for the child from abroad, unless the regulations on the coordination of social security systems or a bilateral social security agreement provides otherwise.

The family may also be entitled to additional allowance supplements, such as:

- a. childbirth lump sum supplement,
- b. child care allowance during parental leave,
- c. single parent supplement,
- d. large family supplement,
- e. education and rehabilitation of a disabled child supplement,
- f. commencement of school year supplement,
- g. a supplement to support a child in school outside of his/her place of residence.

The supplement to the family allowance for child care during the period of parental leave, in the amount of 400 PLN per month, is provided to the person entitled to childcare leave (mother, father, actual caretaker or legal guardian of the child) who meets the income eligibility guidelines, if the child is under their actual care, but for no longer than the following periods:

- a. 24 calendar months
- b. 36 calendar months if care is being provided to children born in one multiple birth,
- c. 72 calendar months if the child has been certified as disabled or severely disabled.

The supplement to the family allowance for single parents is provided to a single mother or father, the actual caretaker or legal guardian of the child if maintenance payments have not been ordered by the court from the child's other parent because:

- a. the other parent is deceased,
- b. the father of the child is unknown,
- c. a court action to obtain maintenance payments from the other parent was dismissed.

The supplement is 170.00 PLN per month per child, but not more than 340.00 PLN for all children. The supplement can also be provided to a learner if both parents of the learner are deceased.