Living and working conditions in Poland

May 2012
Ladies and Gentlemen,

It is our pleasure to present you with the brochure under the title: “Living and working conditions in Poland”.

This brochure was drawn up by the Department of Labour Market of the Ministry of Labour and Social Policy under the EURES measures in three language versions: English, German and French.

EURES is an international cooperation network of Public Employment Services and their partners on labour markets, and it is aimed at providing support for labour mobility on the European labour market.

Provision of information on living and working conditions in Poland represents one of the EURES services provided to foreigners – citizens of the European Union, European Economic Area and Switzerland, hereinafter referred to as an “EU citizen”.

In this brochure one can find information useful to the EU citizens who intend on coming to Poland e.g. about: the right of residence, taking up a job, recognition of professional qualifications, establishment of one’s own business, social insurance and living conditions in Poland.

The information included herein presents the legal context as of May 2012 and pertains to citizens of Austria, Belgium, Bulgaria, the Czech Republic, Denmark, Estonia, Finland, France, Great Britain, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Portugal, Romania, Slovakia, Slovenia, Sweden and Spain, as well as Iceland, Liechtenstein, Norway and Switzerland.

Digital versions of the present brochure in the three above-mentioned languages are published on the Polish EURES website http://www.eures.praca.gov.pl.

We hope that the information included herein will be useful in conscious decision-taking concerning the arrival in Poland for residence and work.

Ministry of Labour and Social Policy
Department of Labour Market
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# General information about Poland

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<th>Official language</th>
<th>Polish</th>
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<tbody>
<tr>
<td>Capital</td>
<td>Warsaw</td>
</tr>
<tr>
<td>Main cities</td>
<td>Łódź, Kraków, Wrocław, Poznań, Gdańsk, Szczecin, Bydgoszcz, Katowice, Lublin</td>
</tr>
<tr>
<td>Political system</td>
<td>Parliamentary democracy. The legislative power is exercised by a two-chamber Parliament (Sejm – 460 members of the parliament, Senat – 100 senators), executive power by the Council of Ministers and the President, and the judicial power by courts of law.</td>
</tr>
<tr>
<td>Administrative division</td>
<td>The administrative division of Poland since 1999 has been based on three levels of subdivision. The territory of Poland is divided into gminas, poviats and voivodships. Poland is divided into 2 479 gminas, 379 poviats and 16 voivodeships (Dolnośląskie, Kujawsko-Pomorskie, Lubelskie, Lubuskie, Łódzkie, Małopolskie, Mazowieckie, Opolskie, Podkarpackie, Podlaskie, Pomorskie, Śląskie, Świętokrzyskie, Warmińsko-Mazurskie, Wielkopolskie, Zachodniopomorskie).</td>
</tr>
<tr>
<td>Geographical location</td>
<td>Poland is located in Central Europe on the Baltic Sea. To the east it borders on Russia, Lithuania, Belarus and Ukraine, to the south – on Slovakia and the Czech Republic and to the west – on Germany.</td>
</tr>
<tr>
<td>Area</td>
<td>312,683 km²</td>
</tr>
<tr>
<td>Population</td>
<td>ca. 38 million</td>
</tr>
<tr>
<td>Climate</td>
<td>Moderate. Average temperature in summer oscillates between 16.5°C and 20°C and in the winter between -6°C and 0°C, the hottest month – July, the coldest month – January.</td>
</tr>
<tr>
<td>Religions</td>
<td>Catholicism – 95%, Orthodox Church – 1.5%, Protestantism – 1% and others.</td>
</tr>
<tr>
<td>Ethnic groups</td>
<td>Poland is almost entirely a homogenous country. Poles represent ca. 97% of the population. The largest national minorities: Germans, Ukrainians and Belarusians.</td>
</tr>
<tr>
<td>Currency</td>
<td>1 Zloty = ca. 0.24 Euro</td>
</tr>
<tr>
<td>Emergency and information phone numbers</td>
<td>997 – Police, 998 – Fire brigade, 999 – Rescue service, General emergency phone number – 112 (calls are free of charge)</td>
</tr>
</tbody>
</table>
Entry into the territory of Poland

A European Union (EU) citizen may enter the territory of Poland on the basis of a valid travel document or another document that certifies their identity and citizenship. A family member of an EU citizen who does not have an EU citizenship may enter the territory of Poland on the basis of a valid travel document and a visa, if required. An application for a visa is to be submitted to a consul or a chief of a Border Guard post.

Family members of an EU citizen include:

a) a spouse,
b) a direct descendant of an EU citizen or their spouse (a child of the whole blood: a child) at the age of up to 21 or as a dependent of an EU citizen or their spouse,
c) a direct ascendant of an EU citizen or their spouse (direct ancestor: a father or mother) who is a dependent of an EU citizen or their spouse.

Acquiring the right of residence in Poland

1. Stay in Poland up to 3 months
An EU citizen and a family member who is not an EU citizen may stay within the territory of Poland for up to 3 months without the necessity to register their stay. During such a period, an EU citizen is obliged to have a valid travel document or another document that certifies their identity or citizenship. A family member who is not an EU citizen is obliged to have a valid travel document and a visa, if required.

2. Stay in Poland for over 3 months
An EU citizen may stay in Poland for a period longer than 3 months, provided that:
1) they are an employee or a self-employed person,
2) they are covered by the public health insurance or they are entitled to use healthcare benefits on the basis of the regulations on coordination of social security systems and have sufficient funds for their maintenance and the maintenance of their family members in Poland,
3) they study or attend a vocational training and they are covered by the public health insurance or they are entitled to use healthcare benefits on the basis of the regulations on coordination of social security systems and have sufficient funds for their maintenance and the maintenance of their family members in Poland,
3. Obligation to register a stay

NOTE

Should a stay within the territory of Poland last longer than 3 months, an EU citizen is obliged to register their stay, and a family member who is not an EU citizen is obliged to obtain residence card for an EU citizen’s family member.

An application for registration or issue of residence card for an EU citizen’s family member should be submitted in person to a Voivode competent for the place of stay. A valid travel document or another document that certifies their identity and citizenship (in the case of an EU citizen) or a travel document (in the case of an EU citizen’s family member) should be presented at the office.

An application for registration of stay of an EU citizen shall be accompanied accordingly:
1) in the case of employees:
   a) by a declaration in writing by an employer or another entity about the intention to assign them performance of work,
   b) by a declaration that work is being performed,
2) in the case of self-employed persons:
   a) by a declaration in writing about registration in the National Court Register,
   b) by a declaration in writing about registration in the Central Register and Information on Economic Activity,

EU citizens should have sufficient funds for their maintenance and the maintenance of their family members within the territory of Poland so that they are not a burden for the social assistance. The documents that certify that an EU citizen has sufficient funds for their maintenance and the maintenance of their family members so that they are not a burden for the social assistance may be represented in particular by:
1) a credit card,
2) a certificate confirming that they have sufficient funds with a bank or another financial institution, confirmed by means of a stamp and signature of an authorised employee of such a bank or financial institution, issued no later than a month before the submission of an application for registration of a stay.

4) they are a spouse of a Polish citizen.
c) by other evidence that certifies that an European Union citizen is a self-employed person within the territory of the Republic of Poland,

3) in the case of students or persons attending vocational training:
   a) by a certificate from an university confirming that they have been enrolled for studies or a referral to vocational training,
   b) by a document that certifies that they are covered by health insurance or have the right to use healthcare benefits on the basis of regulations on coordination of social security systems,
   c) by a declaration in writing that they have sufficient funds for their maintenance and the maintenance of their family members so that they are not a burden for the social assistance,

4) in the case of a spouse of a Polish citizen: by a document that certifies that marriage was contracted with a Polish citizen,

5) in other cases:
   a) by a document that certifies that they are covered by health insurance or have the right to use healthcare benefits on the basis of regulations on coordination of social security systems,
   b) by evidence that certifies that they have sufficient funds for their maintenance and the maintenance of their family members so that they are not a burden for the social assistance.

An application for a residence card for an EU citizen's family member shall be accompanied accordingly:
1) by a certificate that confirms that an EU citizen's stay was registered and that it was issued to the EU citizen with whom the family member resides within the territory of Poland,
2) by 5 up-to-date photos,
3) by a document that certifies that marriage was contracted with an EU citizen (a spouse),
4) by a document that certifies that there are family ties and by a document that confirms the age or confirms that they are a dependent person of an EU citizen or their spouse (descendants),
5) by a document that certifies that there are family ties and by a document that confirms that they are a dependent person of an EU citizen or their spouse (ascendants),

4. A right of permanent residence in Poland

NOTE

When 5 years of uninterrupted stay within the territory of Poland have lapsed, an EU citizen shall be granted a right of permanent residence.

A family member who is not an EU citizen shall be granted a right of permanent residence when 5 years of uninterrupted stay within the territory of Poland with an EU citizen have lapsed.

A stay is considered uninterrupted when the person in question has not left Poland for longer than 6 months per year (altogether). However, a stay outside Poland may be longer because of: serving the obligatory military service or an important personal situation, in particular because of: pregnancy or delivery, diseases, studies, vocational
Upon request by an EU citizen who was granted a right of permanent residence, a document that certifies their right of permanent residence is issued for them. A family member who is not an EU citizen and was granted the right of permanent residence is obliged to obtain a permanent residence card for an EU citizen's family member.

An application for issue of the above-mentioned documents should be submitted in person to a Voivode competent for the EU citizen's place of stay. The application for a document that certifies the right of permanent residence or a permanent residence card for an EU citizen’s family member shall be accompanied by 5 up-to-date photographs meeting the specified requirements, and a valid travel document should be presented as well. An EU citizen may produce another document that certifies their identity and citizenship.

5. Refusal to register a stay or issue a residence card for an EU citizen’s family member and a document that certifies the right of permanent residence or a permanent residence card for an EU citizen’s family member

A Voivode takes a decision to refuse it when:

1) the condition for stay or permanent stay specified in the regulations have not been met; or

2) the stay of the person in question poses a threat to state defence or safety or public order and safety; or

3) marriage contracted with an EU citizen was an ostensible marriage.

A Voivode is also a competent body for the matters of: cancelling the registration of stay; replacement or issue of a new certificate confirming that an EU citizen's stay was registered; issue, replacement or invalidation of a residence card for an EU citizen's family member and in matters concerning the issue, replacement or invalidation of a document that certifies the permanent residence stay or the permanent residence card for an EU citizen's family member.

Decisions of a Voivode may be appealed against to the Head of the Office for Foreigners:

Addresses of Voivodeship Office departments that are competent for the foreigners' matters and receive applications can be found on the website of the Office for Foreigners: http://www.udsc.gov.pl, under the tab “COOPERATING INSTITUTIONS".
More info at:
http://www.udsc.gov.pl
Office for Foreigners

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**Obligation to register**
An EU citizen and their family member who resides outside the hotel facility or the facility providing accommodation because of work, education, treatment or recreation shall be obliged to register with a City Hall or gmina office with territorial jurisdiction for temporary stay no later than before the lapse of the fourth day, counting from the moment when the boundary of the Republic of Poland was crossed.

**FEES:**
A certificate of registration of an EU citizen’s stay, a document that certifies the right of permanent residence of an EU citizen a residence / permanent residence card for an EU citizen’s family member are issued free of charge.

_**Renting a flat**_
Flats to rent can be looked for:
- **on one’s own** – by asking friends and acquaintances, by reading advertisements in newspapers and on websites, by publishing one’s own advertisements in newspapers and at websites or by hanging such advertisements in the whereabouts of the place one wants to live in,
- **with the assistance of a real estate broker** – a real estate broker is a natural person who has a professional licence in this field and is entered in the central register of a real estate brokers.

When choosing the assistance of a real estate broker, one should previously check whether they have a licence in this field and whether they have third party liability insurance for the damage inflicted in relation to performance of brokerage. The Minister of Transport, Construction and Maritime Economy awards professional licences in the field of real estate brokerage and examines complaints against real estate brokers. On the website of the Ministry of Transport, Construction and Maritime Economy there is an excerpt from the register of real estate brokers, and one can always check whether a given person has the professional licence or not. (http://www.transport.gov.pl tab: “Construction, spatial order and housing” tab: “Real estate and spatial order” and tab “Rejestry” (Registers).

Any activities carried out by a real estate broker should be done only after a real estate brokerage agreement has been signed. A brokerage agreement should include which specific professional activities will be carried out by the broker and what is the payment to be made to them for that activities. The agreement shall also indicate the broker who is professionally responsible for its execution, the number of their professional licence and a declaration about their third liability insurance for the damage inflicted in relation to performance of brokerage activities. A brokerage agreement shall be null and void unless made in writing.

A flat rental agreement can be entered into for a definite or indefinite time. A rental agreement can be terminated by an owner due to reasons specified under the provisions of an act of law. Prior to
entering into an agreement, an owner might demand that the tenant pay a returnable deposit as a collateral to cover liabilities on the account of flat rental (it must not exceed an amount that is twelve times higher than a monthly rent). The deposit is returnable within a month after leaving the flat after deduction of tenant’s liabilities on the account of flat rental.

The amount of rent for a flat depends on the city/town, its standard and flat area. The flats in Warsaw and other major cities are the most expensive ones – with rent in such cities:

- in the case of a one-room flat ranging from PLN 900 to PLN 2,100 (ca. EUR 215-500),
- in the case of a two-room flat ranging from PLN 1,100 to PLN 2,500 (ca. EUR 260-600),
- in the case of a three-room flat ranging from PLN 1,500 to PLN 3,000 (ca. EUR 360-720).

Major differences in the rent within a same category of flats result from distance of their location from city centres. The above-mentioned rates do not include the charges for utilities. Payments for gas, electricity, heating and water are usually not included in the rent.


More info at:
http://www.transport.gov.pl
Ministry of Transport, Construction and Maritime Economy
http://www.oferty.net/agencje
list of real estate agencies broken down by voivodeships

Purchase of a real estate property

NOTE

An EU citizen is not obliged to apply for a permit of the Ministry of Interior when planning to purchase a separate flat or commercial premises, e.g. a garage or land property that has no agricultural or sylvan function.

Since 1 May 2009, foreigners from the European Union do not have to produce a permit to purchase a “second home”, i.e. a land property intended for housing development or for recreational purposes that will not be a place of permanent residence of a foreigner. Foreigners from the EU are currently obliged to produce a permit to purchase real estate in Poland solely when purchasing agricultural and sylvan properties.

Flat or house sale advertisements can be looked for in newspapers, on websites and at real estate agencies. When using the assistance of a real estate broker, one should previously verify whether they have a professional licence, whether they have a third party liability insurance and whether they have a power of attorney to represent the real estate agency and to sign agreements. A commission amounting to ca. 2-3% of the flat price is payable for the use of real estate agen-
Stay in Poland

cy services (more on real estate brokerage can be found in Chapter: “Renting a flat”).

A permit of the Minister of Interior to purchase a real estate property is necessary when purchasing an agricultural or sylvan property (for a period of 12 years from the day of Poland’s accession into the European Union, i.e. as of 1 May 2016). To that end one should submit an application to the Minister of Interior for the issue of a permit to purchase a real estate property. The permit is issued, provided that:
1) purchase of the real estate property does not cause threat to state defence or safety or public order and safety and it is not contradicted by the social policy and social health reasons,
2) an EU citizen will prove that there are circumstances that confirm their ties to Poland.

An application for the issue of a permit to purchase a real estate property should be submitted to the Minister of Interior to the address:
Ministerstwo Spraw Wewnętrznych, Departament Zezwoleń i Koncesji, ul. Batorego 5, 02-591 Warszawa.

More info at: http://www.msw.gov.pl
Ministry of Interior

Driving licence

A driving licence issued in the EU States remains valid within the territory of Poland. In order to obtain a Polish driving licence, an EU citizen should:

1) be of the age required for a given category (16 years old – A1, B1, T; 18 years old – A, B, B+E, C, C+E, C1, C1+E; 21 years old – D, D+E, D1, D1+E),
2) have the category B driving licence in order to obtain a C, C1, D or D1 driving licence,
3) obtain a medical certificate confirming the absence of health impediments to drive a vehicle and a psychologist certificate confirming absence of psychological impediments to drive a vehicle, if necessary,
4) complete a training required for a given category,
5) pass a state examination required for a given category with positive results,
6) reside within the territory of Poland for at least 185 days in each calendar year because of their personal or professional ties, or they should present a certificate confirming that they have been studying in Poland for at least 6 months.

NOTE

After 19 January 2013, in order to obtain a Polish driving licence, an EU citizen should reach the age required for a given category: 14 years old – AM; 16 years old – A1, B1, T; 18 years old – A2, B, B+E, C1, C1+E; 20 years old – A if a given person has had a category A2 driving licence for at least 2 years; A2; 21 years old – C, C+E, D1, D1+E subject to regulations pertaining to the minimal age to drive for the representatives of uniformed services and persons with pre-qualification, 24 years old – A if a given
A driving licence must not be issued to a person:

1) in the case of whom a medical examination revealed active form of addiction to alcohol or a substance with similar effects as alcohol,
2) on whom a prohibition was imposed by way of a final judgement prohibiting driving motor vehicles – within the period of such a prohibition.

The available driving licence categories are uniform for the territory of the entire European Union.

A category B driving licence entitles its holder e.g. to drive cars. A detailed description of driving licence categories can be found on the websites: http://www.krbrd.gov.pl

More information at:
http://www.transport.gov.pl
Ministry of Transport, Construction and Maritime Economy

**Capital and payment flow**

**NOTE**

Pursuant to Article 63 of the Treaty on the Functioning of the European Union, Poland does not impose any limitations in the capital flow of payments between the EU Member States.

The EU citizens are allowed in Poland to carry out any financial transactions consisting, *inter alia*, in opening of bank accounts and taking loans from financial institutions that have a registered office in Poland. The EU citizens are also free to transfer abroad the funds transferred to Poland and the income earned in Poland.

When carrying out such transactions and operations, pursuant to the EU law it is admissible in specific cases to apply control procedures aimed at countering money laundering or financing of terrorism. They consist in the identification of clients and registration of transactions. Controls – the ones aimed at countering such negative situations as well – also cover the import into Poland and export from Poland of funds in an amount exceeding the equivalent of EUR 10,000 and gold and platinum bullion (bars, coins, semi-finished products) irrespective of the quantity. Such funds and foreign exchange should be reported in writing to *Polish customs duty bodies and Border Guard bodies* when entering or leaving Poland. However, the obligation to report such funds and foreign exchange does not apply to the situation when crossing the boundary of Poland on another Schengen country.

More information at:
http://www.mf.gov.pl
Ministry of Finance

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1 Regulation (EC) No 1889/2005 of the European Parliament and of the Council of 26 October 2005 on controls of cash entering or leaving the Community has been applicable since 15 June 2007 in the area of cash entering or leaving all the EU Member States (OJ L 309, 25.11.2005, p. 9).
**Work in Poland**

**How to find a job in Poland?**

In Poland one can look for a job “on one's own”, by submitting CVs with cover letters to selected employers or through the medium of:

- **Public Employment Services** (mainly the poviat labour offices)

  In order to take advantage of all the offered job advertisements available at a poviat labour office, you have to be registered with it as a **job-seeker or an unemployed**.

  Registration will provide access to “closed” job offers, i.e. the ones where the employer’s details are known to the office only and the ones that are not made available on the advertisement board or in the office’s information system.

  In order to register, you need the following documents:

  1) the identity card or another identification document along with a certified registered address of residence,
  2) a diploma, school graduation certificate, school certificates or a certificates of completion of a course or training,
  3) employment records for the entire employment period,
  4) all the other documents necessary to determine the rights, if any.

  Should an EU citizen decide not to register with a labour office, they might decide to browse job offers that are generally available at the labour office, including the websites of public employment services: www.psz.praca.gov.pl.

- **non-public employment agencies**

  All non-public employment agencies should be entered in the register of entities that operate employment agencies, which is confirmed by a **certificate issued by the marshal of a voivodeship**.

  A list of agencies can be found on the website of the informational webpage of labour offices: www.psz.praca.gov.pl tab: „Rejestr agencji zatrudnienia” (Register of employment Agencies). This list is also available at the poviat labour office, voivodeship labour office or at the Information and Career Planning Centres.

  An employment agency **must not charge any fees** (except for the actual costs associated with the referral to work abroad) from the people who are seeking for employment or from those for whom they provide assistance in choosing the right occupation and place of employment.
• newspapers with job advertisements
Most daily newspapers, both the nationwide and local ones, have special sections with job offers. Most advertisements can be found in the Monday edition of “Gazeta Wyborcza” in the “Praca” insert and in the insert “Moja Kariera” in “Rzeczpospolita” that is published on Wednesdays.

• websites with job advertisements
You can look for job advertisements or publish your own CVs there.

Examples of such websites:
http://www.praca.interia.pl,
http://praca.gazeta.pl,
http://www.pracuj.pl,
http://www.praca.wp.pl,
http://praca.onet.pl,
http://www.jobs.pl,
http://jobpilot.pl,
http://www.cvonline.pl,
http://www.jobcenter.com.pl,
http://www.monsterpolska.pl/.

More information at:
http://www.psz.praca.gov.pl
information website of Public Employment Services,
http://www.zielonalinia.gov.pl
Information and Consultation Centre of Employment Services,
http://www.eures.praca.gov.pl
information website of Polish EURES services.

How to compose a CV and a cover letter?
A CV should include the following information:
• personal data (name, surname, address of residence, telephone number, e-mail),
• education,
• work experience,
• other skills,
• under the CV text there should be the following clause (signed by hand):
  I hereby certify that I give consent for my personal data included in the job offer to be stored and processed for the purposes of recruitment (under the Personal Data Protection Act of 29 August 1997).

The CV should be concise as much as possible – it should not be longer than one page (max 2) of white A4 paper.

A cover letter is a brief text that should justify the choice of a given job offer. It may be more personal than a CV. It should not be longer than one page of a white A4 paper. It should be signed by hand.

Having got acquainted with the CVs and cover letters of job candidates, the employer invites selected persons for a job interview.

Model CVs and cover letters can be found at the information website of the employment services http://www.psz.praca.gov.pl under tab “Jak przygotować się do rozmowy?” (How to prepare for an interview?).

On the website of the Information and Consultation Centre of the Employment Services http://www.zielonalinia.gov.pl under tab “Guide books”, one can also find practical advice on how to write a CV and a cover letter.
Agreements that form the basis for practicing a profession in Poland

NOTE

On 17 January 2007, the Ordinance of the Minister of Labour and Social Policy of 10 January 2007 repealing the Ordinance on scope of limitations in the field of practicing a profession by foreigners within the territory of Poland (Dz.U. No. 7, item 54) was promulgated. This Ordinance abolished the obligation to have a work permit for foreigners in relation to whom transition periods were applied (under international agreements).

In practice, on 17 January 2007, the new rights to practice a profession without a work permit were granted to the citizens of: Austria, Belgium, Denmark, France, Germany, the Netherlands, Liechtenstein, Luxembourg, Norway and Switzerland. The citizens of other EU Member States were granted such rights earlier – pursuant to the Treaty-based principle of mutuality.

This means that all:
1) citizens of the European Union Member States,
2) citizens of the European Economic Area countries not belonging to the European Union and
3) citizens of countries that are not parties to the agreement on the European Economic Area, but who may enjoy the freedom of movement of persons based on the agreements entered into by such countries with the European Community and its Mem-
ber States may take up a job in Poland without the necessity of previously obtaining a work permit.

The citizens of Bulgaria and Romania may take up a job in Poland without limitations since 1 January 2001, i.e. from the accession of these countries to the European Union. The provisions of the Act of 20 April 2004 on promotion of employment and labour market institutions (Dz.U. No. 99, item 1001, as amended) apply to the citizens of Bulgaria and Romania, and they provide for that the European Union citizens are exempt from the obligation to have a work permit.

1. Employment contract

The primary form of employment in Poland is represented by an employment contract. At the same time, it is the most beneficial contract as far as additional rights are concerned, meaning the employee entitlements. The matters related to the employment contract are regulated by the Labour Code.

When entering into an employment contract with an employer, an EU citizen is, as a rule, subject to Polish labour code regulations.

The Labour Code defines the following types of employment contracts:
• employment contracts for a probation period – such a contract can precede any other contract, but it must not be signed for a period longer than three months;
• employment contracts for a definite period – it is a long-term contract. The Labour Code restricts the number of such contracts to be entered into with a same employer. Should a terminal employment contract be entered into twice for consecutive periods, then the next contract is to be considered – in terms of legal effects – as a permanent employment contract (even if it was officially signed as a terminal employment contact). Such an effect, i.e. conclusion of a permanent employment contract, takes place when the break between termination of the previous terminal employment contract and the day of entering into the next terminal employment contract did not exceed one month.

• employment contract for a specific task,

• permanent employment contract.

Entering into an employment contract
An employment contract should be entered into in writing, and it should specify the parties to the contract, the type of the contract, the date of its conclusion and the terms and conditions of employment and the salary, in particular:
• the type of work,
• the place of work to be carried out,
• the date of work to commence,
• the salary for the work corresponding to the type of work, with information about the salary components,
• working time.

If an employment contract has not been entered into in writing, the employer should confirm in writing the arrangements concerning the type of the contract, the parties thereto and the terms and conditions thereof at the latest on the day of starting the work by the employee.

Changes in the terms and conditions of an employment contract
A change in the terms and conditions of an employment contract shall be null and void unless made in writing, and it can be introduced:
• by mutual agreement of the parties (an employer and employee grant consent to a change in the terms and conditions of the contract and define the date when such a change is to enter into force),
• by an employer by way of termination notice that modifies the terms and conditions of work and salary.

In such a situation, an employee may:
− submit a declaration stating that they accept the offered terms and conditions; when the termination notice period has lapsed, they will be bound by the new terms and conditions;
− submit a declaration stating that they do not accept the offered terms and conditions before half of the termination notice period has lapsed; when the termination notice period has lapsed, the employment contract will be terminated;
− decide not to submit any declarations, which will mean that they accept the offered terms and conditions; when the termination notice period has lapsed, they will be bound by the new terms and conditions.
Termination of an employment contract
An employment contract can be terminated:
• by mutual agreement of the parties,
• by submission of a declaration of one of the parties by giving a termination notice,
• by submission of a declaration of one of the parties without prior termination notice,
• when the contract duration has expired,
• when the work under the concluded contract has been completed.

Termination of an employment contract by mutual agreement of the parties – under this procedure, the employer and employee grant consent to the termination of an employment contract within the deadlines agreed upon by the parties.

Termination of an employment contract by submitting a termination notice – an employment contract is terminated by employee’s or employer’s submitting a declaration in writing with a prior termination notice period.

Termination of an employment contract without prior termination notice – an employment contract is terminated by employee’s or employer’s submitting a declaration in writing without prior termination notice. An employer can terminate an employment contract under this procedure through the fault of the employee in case of:
• gross infringement of basic employee’s obligations by an employee,
• employee’s committing a crime within employment contract duration so that it prevents their further employment for the occupied post if the crime is obvious or was confirmed by a final judgement,
• loss of rights through the fault of the employee that are necessary to carry out the work at the occupied post,
or through no fault of the employee:
• in case of employee’s incapacity to work due to a disease that has lasted for a specified time pursuant to the Labour Law provisions,
• in case of employee’s justified absence at work due to reasons other than a disease for a period longer than one month.

An employee may terminate an employment contract without prior termination notice:
• if a medical certificate confirms that the work carried out by an employee has detrimental impact on their health, and the employer does not transfer them within the deadline specified in the medical certificate to another type of work that is suitable for their health condition and professional qualifications,
• if the employer commits a gross infringement of basic obligations against the employee.
**Working time**

The working time must not exceed 8 hours a day and 40 hours in an average working week lasting five days in the accepted settlement period. The working time in a week, including the overtime, must not exceed 48 hours on average within the accepted settlement period. An employee may have a maximum of 150 hours of overtime in a calendar year resulting from extraordinary needs of the employer. An employee shall have the right to a bonus pay to the salary or extra time off for the worked overtime.

**Salary**

The salary should be agreed upon so as to correspond to the work to be carried out and the skills required when carrying it out and to take into account the amount and quality of provided work.

The terms and conditions of the salary shall be specified by: collective labour agreements or sectoral collective labour agreements (entered into by the employees who have trade union organisations operating in their companies), salary rules (at employers who employ at least 20 employees who are not covered by a collective labour agreement or a sectoral collective labour agreement) and employment contracts. Salary is payable for the work that has been carried out. An employee has the right to salary for the time when no work was carried out solely when it is stipulated so by the provisions of law. The payment of the salary for the work is made at least once per month on a fixed day agreed upon in advance.

To protect the salaries, the Polish Labour Code includes a provision stipulating that an employee is not allowed to resign from their remuneration or to transfer it to another person.

There is a minimum salary in Poland that is guaranteed under the statute. Currently, it amounts to PLN 1,500 gross (as of 1 January 2012) – for a full-time employee.

**Annual leave**

The annual leave of a **full-time employee** in a calendar year amounts to:

- 20 days – if the employee has been employed for less than 10 years,
- 26 days – if the employee has been employed for at least 10 years.

An employee who takes up work for the first time is granted the right in the calendar year in which they took up the work to holiday leave for each lapsed month of work in an amount of 1/12 of the annual leave to which they are entitled for an entire year of work.

The annual leave for a **part-time employee** is calculated proportionally to the time of work of such an employee.

Upon request by an employee, the leave can be divided into several parts. In such a case, at least one part of the leave should last 14 consecutive calendar days.

The employee is entitled to full remuneration for the period of the leave that the employee would receive if they worked during that period.

**Other leaves and special leaves**

Apart from the annual leave, the Labour Code defines the following types of leaves:
• unpaid leave – granted upon request in writing (this type of leave is not included in the employment period on which employee entitlements depend),

• maternal leave – it is granted to a female employee who has borne a child and amounts to:
  − 20 weeks for one child at one birth,
  − 31 weeks for two children at one birth,
  − 33, 35 or 37 weeks for: three, four or five and more children at one birth respectively.

A female employee also has the right to additional maternal leave that is granted upon her request directly when the maternal leave has ended and amounts to:
• up to 4 weeks – for one child at one birth,
• up to 6 weeks – for more than one child at one birth.

A part of the maternal leave can be used by a male employee – father who brings up the child.

Maternity benefit equalling 100% of the salary is granted for the period of the maternity leave.

• paternal leave – it is granted to a male employee – the father who brings up the child, upon his request, before the child reaches the age of 12 months, in an amount of 2 weeks. During the paternal leave, a male employee who is the father is entitled to maternity allowance;

• parental/child care leave – it is granted to an employee and totals up to three years for personal care of the child, however, no longer than until the child reaches the age of 4; in order to take advantage of this type of leave, an employee has to have at least a six-month employment period. The leave can be used by a mother or father who are employees; they both may use the parental/child care leave at the same time for a period of three months.

• special leaves are granted, inter alia, in the case of:
  − employee’s wedding or birth of their child, death and funeral of the employee’s spouse or their child, father, mother, stepfather or stepmother – two days,
  − wedding of the employee’s child or death and funeral of their sister, brother, mother-in-law, father-in-law, grandmother, grandfather and another person that is dependent on them or under their direct custody – one day.

If a special leave is granted for instance because of a wedding or a funeral of a child, an employee is entitled to a salary that they would receive if they worked.

NOTE

Documented periods of employment of the EU citizens, completed abroad for the foreign employers are included in the periods of employment in Poland under the terms of employee entitlements.

More information:
http://www.mpips.gov.pl
the Ministry of Labour and Social Policy,
http://www.pip.gov.pl
National Labour Inspectorate.
2. Contract of mandate

Contract of mandate is a popular form of work performance because of the freedom to formulate the provisions thereof, such as working time or place of work. Contracts of that type are regulated by the Civil Code. A contract of mandate is entered into for a specified or unspecified time. A mandatory undertakes to carry out specified activities for the mandator. It is referred to as an agreement of due diligence: the mandatory does the work “as best as they can”. The mandatory carries out the work under the contract of mandate on their own (there is no subordination or work under somebody’s instruction, which is typical for an employment contract), and they can also freely choose the deadline and place to carry out the work on their own (a contract of mandate usually defines only the final deadline for contract execution).

A contract of mandate can be terminated by either party. Should a contract of mandate be terminated by a mandator, they should cover the expenses incurred by the mandatory and pay part of the remuneration that corresponds to the activities carried out so far. Should the contract be terminated by a mandatory, it is them who are obliged to make good the damage to be incurred by the mandator on the account of failure to perform the contract.

Because of entering into a contract of mandate, a mandator is subject to the provisions concerning social insurance and taxes.

3. Contract for specific work

A contract for specific work is also entered into for a specified period and it is regulated by the provisions of the Civil Code. It is an agreement of result: the contracted party undertakes to carry out a specific task, and the contracting party to pay the remuneration specified under the contract.

It should be kept in mind that the use of the contract of mandate or contract for specific work to circumvent the regulations on social insurance and employee entitlements is a crime. Work within fixed hours, with a fixed scope of duties and under the supervision of the employer might be perceived by control bodies as work done under an employment contract.

Recognition of professional qualifications


Union Member States (Dz.U. No. 63, item 394) and separate regulations for individual sectoral professions: **doctor, dental practitioner, nurse, midwife, pharmacist, veterinary surgeon, architect**, as well as for **legal counsel and solicitor**. Recognition of professional qualifications takes place on the basis of:

- the sectoral system of recognition of qualifications,
- the general system of recognition of qualifications.

1. **The sectoral system of recognition of professional qualifications** is a system for automated recognition of qualifications that covers seven regulated professions: doctor (general practitioner and specialist), dental practitioner, pharmacist, nurse, midwife, veterinary surgeon and architect. The fact that a given person has appropriate qualifications specified by the provisions of the Directive (including but not limited to a diploma or professional title – as included in Directive 2005/36/EC) is a sufficient condition to recognise the qualifications and to take up a job.

2. **The general system of recognition of professional qualifications** is a system of recognition of qualifications for the regulated professions and activities that are not covered by the sectoral system of recognition of professional qualifications. Therefore, they are not recognised automatically, but they are considered individually by relevant competent bodies of the receiving country. Should the disparities in the area of education or in the area of practicing a given profession be significant, a competent body may make the recognition of qualifications conditional on the application of one of the compensation measures, i.e. completion of an adaptation period or to taking an aptitude test, where the decision is in most cases to be taken by the applicant. In addition, the professional experience of the person applying for the recognition of qualifications is also taken into consideration.

An application for recognition of professional qualification complete with relevant appendices should be submitted to the institution indicated as a body competent to recognise the qualifications for practicing of a given regulated profession.

In case when deficiencies are detected in the documentation, a competent body requests the applicant in question to supplement it. The decision on the recognition of professional qualification should be issued within three months of the date when complete case files were delivered; in exceptional cases the deadline can be extended to four months.

In the course of the proceedings on the recognition of professional qualification, a competent body may consult the Ministry of Science and Higher Education or a board of education about the foreign educational attainment of the applicant.

**Provisions of cross-border services**
The EU citizens who practice a profession or conduct an activity in one of the EU Member States have the right to provide services within the territory of another Member State in the area concern-
ing the profession or activity without the necessity of recognition of professional qualifications. In the case of professions connected with health or public safety, a competent body may verify the professional qualifications of a service provider (prior check)\(^3\).

**NOTE**

An EU citizen who acquired professional qualifications in one of the EU Member States and would like to practice their profession in Poland should first verify whether their profession is a regulated profession in Poland or not (a list can be found on the website of the Ministry of Science and Higher Education: http://www.nauka.gov.pl/szkolnictwo-wyzsze/mobilnosc-akademicka-i-zawodowa/uznawanie-kwalifikacji-zawodowych/

A regulated profession is a profession whose practice depends on whether one has qualifications specified by legal regulations. There are 300 regulated professions in Poland (including specialisations and positions). If a profession is not regulated, there is no need for formal recognition of acquired professional qualifications, and it is the employer that decides whether to employ them or not.

The list of regulated professions and activities, necessary documents to be submitted for recognition of professional qualifications and detailed information about the recognition of professional qualifications are available on the website of the Polish information centre for the recognition of professional qualifications under the address provided below: http://www.nauka.gov.pl/szkolnictwo-wyzsze/mobilnosc-akademicka-i-zawodowa/uznawanie-kwalifikacji-zawodowych/

**Mailing address:**
Ministerstwo Nauki i Szkolnictwa Wyższego, ul. Wspólna 1/3
00-529 Warszawa
tel.: +48 22 628 67 76
fax: +48 22 628 35 34
e-mail: kwalifikacje@mnisw.gov.pl
http://www.nauka.gov.pl

\(^3\) A list of professions connected with health and public safety can be found in the Ordinance of the Prime Minister of 5 March 2009 on the determination of regulated professions for which proceedings can be instituted to recognise qualifications (Dz.U. No. 38, item 302).
Taxes

There are three types of taxes in Poland:
1) **direct tax:**
   - personal income tax (PIT, the Act on flat-rate income tax from some revenues of natural persons),
   - corporate income tax (a 19% CIT rate is applicable in Poland),
2) **indirect tax:**
   - value-added tax – VAT (there are four applicable VAT rates in Poland: 23%, 8%, 5% and 0%),
   - excise duty,
   - gambling and lottery tax,
3) **property tax:**
   - tax on inheritance and donations,
   - the tax on civil law transactions,
   - agricultural tax,
   - forestry tax,
   - property tax,
   - motor vehicles tax.

**Personal Income Tax is obligatory for all the persons who obtain income.** Income exempt from tax and income in the case of which tax collection was waived are the exceptions from this principle. At the same time, the persons residing in Poland to whom the principle of full tax liability applies are subject to the obligation to pay tax **on the whole income irrespective of the location of the income sources.** On the other hand, the persons who do not have a place of residence in Poland are subject to a **limited tax obligation.** This means that tax in Poland covers only the income obtained within the territory of Poland, e.g. the income from work carried out in Poland on the basis of the labour-based relationship or the employment relationship (irrespective of the place where remuneration is paid), income from business activity operated by an establishment within the territory of Poland.

The above-mentioned tax rules are applicable while respecting the agreements for avoidance of double taxation to which Poland is a party. The method for calculation of tax on the income depends on the source of revenue from which income was obtained.

The tax system provides for the following methods of calculating the tax:

- **progressive tax scale**
  Tax according to the progressive tax scale covers e.g. the income from employment or self-employment. If they meet the conditions provided for under the law, the tax payers who tax their income according to a progressive tax scale can use joint income taxation of spouses and preferential taxation of income for single parents raising their children.

### The applicable personal income tax rate:

<table>
<thead>
<tr>
<th>Basis for tax calculation in PLN</th>
<th>The tax amounts to</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Above</strong></td>
<td><strong>Below</strong></td>
</tr>
<tr>
<td>85,528</td>
<td>18% minus the amount to be deducted from the tax <strong>556 zloty 02 grosz</strong></td>
</tr>
<tr>
<td>85,528</td>
<td>14,839 zloty 02 grosz + 32% of the surplus above PLN 85,528</td>
</tr>
</tbody>
</table>
Taxes

Tax returns for a given year are submitted using a corresponding form by 30 April in the next year to a tax office that is competent for the place of residence of the tax payer on the last day of the fiscal year.

- **19% business income tax**
  Income from a non-agricultural business can also be subject to a 19% tax rate if the tax payer chooses so when submitting a declaration in writing about the choice of such a taxation method to a competent tax office head. A tax return for the taxation by means of the 19% tax rate for a given year is to be submitted using an appropriate form to a competent tax office by 30 April of the next year;

- **flat-rate taxation forms for business activity**
  Provided that they meet the conditions specified in the Act on flat-rate income tax from some revenues of natural persons, the tax payers also have an option to choose one of the flat-rate taxation forms for the income (revenue) obtained from non-agricultural business activity, i.e.:
  - flat-rate payment on registered revenue: tax return concerning this taxation form is to be submitted using an appropriate form by 31 January of the subsequent year,
  - tax deduction card;

- **single 19% tax rate**
  A single 19% tax rate is used for taxation of certain capital incomes (e.g. from disposal of shares or derivatives against money) from which the income is settled in a separate tax return that is to be submitted within the above-mentioned deadline;

- **flat-rate income tax**
  A flat-rate income tax is used for taxation of e.g. wins in lotteries, interest and discount on securities, interest on cash (not connected with the operated business activity) accumulated in the tax payer’s bank account.

Ministry of Finance
The Polish law offers a broad range of available legal forms that provide an opportunity to choose between individual operation of a business activity, a civil-law partnership, partnerships without legal personality and share-holding companies. The factors that determine the final decision as regards the form include: the requirements connected with the initial capital, the scope of liability of shareholders or formalities connected with the establishment of an enterprise.

An entrepreneur can start up a business activity on the day of submission of an application for entry in the register of economic activities or after the entry in the register of entrepreneurs was made in the National Court Register. A share-holding company in the process of being formed can engage in economic activity before the entry in the register of entrepreneurs was made.

**NOTE**

An EU citizen is allowed to operate a business activity in Poland under the same rules as a Polish citizen.

**Individual operation of an economic activity as a natural person**

Operation of an economic activity on the basis of an entry in the register of economic activities applies to the business operated on the basis of one’s own property. In order to operate such an activity, an EU citizen should take the following measures:

**Measure 1** – submission of an application for registration in the Central Register and Information on Economic Activity (CEIDG – Centralna Ewidencja i Informacja o Działalności Gospodarczej).

An application for registration in the CEIDG is to be submitted via a digital form, which is available on the CEIDG website: www.ceidg.gov.pl. Such an application has to be signed using a digital signature or a signature certified by a trusted profile of a digital platform of public administration services (ePUAP – elektroniczna platforma usług administracji publicznej).

An application can be also submitted via a form at a selected gmina office: either in person or via registered mail (in such a case the application has to be signed by the applicant and the signature has to be certified by a notary).

The application for registration in the CEIDG should be accompanied by a declaration about absence of judgements.
with a prohibition on the operation of an economic activity, a prohibition on practicing a specific profession and a prohibition on operation of an activity that is connected with upbringing, treatment, education or care of minors.

CEIDG makes the entry in the register of economic activities immediately after a signed application was submitted and sends the applicant an acknowledgement of application’s submission to the electronic mail address indicated by them.

In case of submitting an application in person, a gmina body shall confirm the delivery of application via an acknowledgement of receipt.

The data from the application for registration in the CEIDG are sent without the involvement of an entrepreneur to a competent tax office, statistical office and Social Insurance Institution or an Agricultural Social Insurance Fund together with information confirming that the registration in CEIDG was made.

An application for registration in CEIDG is, at the same time, an application for the award of a REGON number (National Business Registry Number), an application for the award of a NIP number (Tax Identification Number) and a tax payer’s statement of contribution to the Social Insurance Institution, as well as a submission of a declaration about the choice a taxation form. A VAT registration application can be attached to the application for registration in CEIDG.

The REGON register is an IT collection of information on Polish economic entities (not only entrepreneurs). It provides general characteristics of the entities operating in Poland, and it is a basis for the establishment of data bases and banks on these entities.

NIP (Tax Identification Number) is a ten-digit code used to identify entities that pay taxes in Poland.

Social insurance premiums (for retirement and disability pension insurance, for sickness and accident insurance) and health insurance premiums should be paid each month.

In the application form, one should provide in particular the following data:

- specification of the entrepreneur and their PESEL registration number (ID No.), if any,
- date of birth,
- citizenship,
Operation of an economic activity

- specification of the entrepreneur’s place of residence and address and – in case of permanent operation of business outside the place of residence – specification of such place and address of the main establishment as well,
- entrepreneur’s NIP number, if any,
- specification of the activities covered by the operated business (in accordance with the Polish Classification of Activities (PKD),
- indication of the date of launching the economic activity,
- the income tax payment form,
- information on whether community property in the marriage exists or ceased,
- a telephone number and e-mail address, if any.

An application for registration in CEIDG is free of charge. VAT-R statement is subject to payment (currently PLN 170).

As far as taxation forms are concerned, the following options are available:
- tax deduction card,
- flat-rate payment on registered revenue,
- flat rate tax,
- pursuant to general principles of law.

One should also indicate the type of maintained accounting documentation: ledgers, revenue and expense ledger or other types of accounting records.

Measure 2 – procurement of the company’s stamp
The company’s stamp might prove useful when carrying out financial and banking activities. It should contain (at least) the following data: full company name, company’s registered seat and Tax Identification Number (NIP).

Measure 3 – opening the company’s bank account
An entrepreneur in Poland is not obliged to have a bank account; neither a personal nor a company’s account. Nonetheless, a bank account is necessary to conduct major financial transactions and facilitates handling of formalities at offices. To open a bank account, one needs – depending on the requirements used by individual banks – the following:
- identity card,
- certificate of registration in CEIDG in the form of a printout from the CEIDG website,
- sometimes a copy of the certificate of the award of the REGON number (original available for inspection),
- sometimes the company’s stamp.

Tax office should be notified of the fact that company’s account was opened through the update form CEIDG-1. The addresses of individual tax offices are available on the website: http://www.pit.pl/urzedyskarbowe/

Measure 4 – reporting the premises where the economic activity is to be operated
The premises that will constitute the company’s registered office should be reported to the city hall or gmina office for the needs of paying the obligatory property tax.

Civil-law partnership
A civil-law partnership has no legal personality; the partnership is not formed by an entrepreneur, but by the partners who register as entrepreneurs in the accounting records of the business activity. In order to register a civil-law partnership, no
capital is required. All partners are jointly and severally liable for the company’s liabilities, without any limitations, with their entire property.

**Partnerships**

1) **General partnership** – the basic form of a partnership. Its characteristic feature entails the scope of partners’ liability. They bear subsidiary and unlimited liability for the company’s liabilities. Each partner has the representation right.

2) **Limited liability partnership** – it is intended for the practice of liberal professions listed in the closed catalogue in the Code of Commercial Companies and Partnerships. Partners in the partnership can be constituted by the persons authorised to practice the following professions: solicitor, druggist, architect, civil engineer, auditor, insurance broker, tax consultant, stockbroker, investment adviser, accountant, doctor, dental practitioner, veterinary surgeon, notary, nurse, midwife, legal counsel, patent agent, certified property valuator and sworn translator/interpreter. The provisions on the limited liability partnership conveniently regulate the matters pertaining to liability: a partner in the partnership is not held liable for the company’s liabilities arising from the practice of a liberal profession by other partners in the partnership. Partners of a limited liability partnership can appoint a board of directors.

3) **Limited partnership** – it is intended both for natural and legal persons, and it makes it possible to considerably limit the liability. At least one of the partners – the unlimited partner – bears unlimited responsibility for the company’s liabilities whereas the liability of other partners – the limited partners – is limited to a specified amount, which is referred to as limited partner contribution.

4) **Limited joint-stock partnership** – it is intended for the operation of an economic activity of large size. The regulations require that a minimum contribution of at least PLN 50,000 (ca. EUR 12,600) is made. The scope of liability in a limited joint-stock partnership is regulated the same way as in a limited partnership.

**Share-holding companies**

1) **Limited liability company** (LLC) – it is a legal person; an LLC can be established both by natural and legal persons. Such a company has unlimited liability for the company’s liabilities. A prerequisite is to make a share capital contribution amounting to at least PLN 5,000 (ca. EUR 1,260). The shareholders, as a rule, bear liability up to the amount of capital. The meeting of shareholders is the highest authority in the company. The company is represented by a board of directors (consisting of at least one shareholder) in accordance with the rules defined in the company’s articles of association. A supervisory board or a board of auditors or both of them can be appointed in a limited liability company.

2) **Joint-stock company** (LLC) – it is a legal person; such company can be established both by natural and legal persons. A prerequisite is to make
a share capital contribution amounting to at least PLN 100,000 (ca. EUR 25,100). The company bears responsibility for the entity’s liabilities, as a rule, up to the amount of the share capital. The meeting of shareholders is the highest authority in the company. The company is represented by a Board of Directors (consisting of at least one shareholder) in accordance with the rules defined in the company’s articles of association. A Supervisory Board has to be appointed in a joint-stock company as well.

Local offices and representative offices

A local office, as defined in the regulations on freedom of economic activity, is an organisationally separate and independent part of economic activity, operated by an entrepreneur outside their main registered office. On the other hand, the activities of a representative office may cover solely the operation of a business in the area of advertisement and promotion of a foreign entrepreneur. In case of a representative office, an entry in the register of foreign representative offices – which is kept by the Ministry of Economy – is required.

In case of partnerships, share-holding companies and local offices of a foreign entrepreneur, it is required to have an entry in the Register of Entrepreneurs in the National Court Register. Detailed information can be found on the website of the Ministry of Justice: http://ms.gov.pl under the tab „Rejestry i ewidencje”

More information:

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

http://www.mg.gov.pl
Ministry of Economy

http://www.twoja-firma.pl
A website for small and medium-sized enterprises, maintained by an entity called Grupa Bankier.pl
The social security system in Poland is of a general and compulsory character. Social security – in respect of selected risks – covers persons who are, *inter alia*, employees, persons who work on the basis of contracts of mandate or who carry out business activity.

**NOTE**

Social security in Poland covers EU citizens on the same basis as Polish citizens.

### Pension insurance

Pension insurance is an insurance provided in the event of inability to work because of *old age*. Persons who pay premiums, ensure their income at the moment of stopping professional work, after achieving pensionable age.

The reform of the pension system entered into force on 1 January 1999. It introduced a three-pillar system:

- **Pillar I** is governed by the public institution – Social Insurance Company,
- **Pillar II** is governed by private institutions – open pension funds (OFE).
- An open pension fund is a legal person whose aim is to collect funds from insurance premiums and invest them on the financial market. Those funds are designated for pensions for the open pension fund’s members when they reach pensionable age.
- **Pillar III**, voluntary, which is to ensure extra benefits for additional premiums, is occupational pension schemes (PPE) and individual retirement accounts (IKE).

From 1 May 2011 until 31 December 2016, the Social Insurance Company forwards part of the pension insurance premium to the open pension fund selected by the insured person, in the amount of:

- 2.3% of the basis of the assessment of the amount of the pension insurance premium due for the period from the date of entry into force of the Act until 31 December 2012;
- 2.8% of the basis of the assessment of the amount of the pension insurance premium due for the period from 1 January 2013 until 31 December 2013;
- 3.1% of the basis of the assessment of the amount of the pension insurance premium due for the period from 1 January 2014 until 31 December 2014;
- 3.3% of the basis of the amount assessment of the of the pension insurance premium due for the period from 1 January 2015 until 31 December 2016;

The account of the insured person at the Social Insurance Company includes a sub-account where information is recorded on the valorised amount of paid premiums to Pillar II from the part of the premium not forwarded currently to open pension funds, together with the recovered interest on arrears for those premiums. The division of the premium between the pension fund which is at the Social Insurance Company’s disposal and an open pension fund is obligatory for insured persons born after 31 December 1968. Insured persons born after 31 December 1948 and before 1 January 1969 could join a selected open pension fund until 31 December 1999. Persons born
Social security in Poland

before 1 January 1949 could not and still cannot join an open pension fund, their whole premium is forwarded to the Social Insurance Fund.

The pension premium is financed equally by the employer and the insured person, but the whole premium paid to the open pension fund is from the part paid by the insured person. The employer is responsible for paying premiums to the Social Insurance Company.

The pension system is based on the tight connection between the amount of the benefit and the amount of the actually paid premium. The basis for calculating the pension is the (total) amount of premiums for pension insurance. Pension is granted to women who are at least 60, and men who are at least 65. There is no minimum insurance period required for granting the pension.

Decisions about granting pensions are made by the Social Insurance Company’s bodies which are of proper jurisdiction due to the place of living of the person who is applying for the benefit. The proceedings for granting pensions start after submitting the application by an applicant.

Disability insurance

Disability insurance guarantees cash benefits in case of losing income connected with the risk of disability (inability to work) or death of a breadwinner in a family. In such a situation persons who pay disability insurance premiums are granted disability pension for incapacity for work, which is a substitution for remuneration or income, and in the case of death of an insured breadwinner in a family, the members of their family are granted family pension.

The premium for disability insurance is 8% of the basis of the assessment of the amount of premium, where 6.5% is from the funds of the employer, and 1.5% from the funds of the employee.

1. Disability pension for incapacity for work

Disability pension for incapacity for work can be granted to an insured person who fulfills all of the following conditions:

- is considered a person who is partially or entirely unable to work,
- has proven contributory and non-contributory periods,
- inability to work started in the periods strictly set out in the Act.

A person who is entirely unable to work is a person who has lost the ability to perform any job.

A person who is partially unable to work is a person who to a considerable degree lost their ability to perform a job which is consistent with the level of that person’s qualifications.

Inability to work and its level is certified by a board certified occupational medicine physician from the Social Insurance Company as the first certifying instance. An applicant has the right to raise an objection to the physician’s opinion to the Social Insurance Company Medical Board – as the second certifying instance.

2. Family pension

Family pension is granted to entitled family members (children, widow, widower, parents) of a person who at the moment of death took pension or disability pen-
sion for incapacity for work, and a working person who had the required periods for granting pension or disability pension for incapacity for work. When analysing the right to the family pension, it is assumed that a deceased person was entirely unable to work.

3. Training allowance
Training allowance is granted to a person who fulfills the conditions for granting disability pension for incapacity for work, and with reference to whom retraining was stated as appropriate due to the inability to work in the current profession. It is granted for the period of 6 months. That period can be shortened or lengthened up to 30 months. The amount of training allowance is 75% of the basis of an assessment, and when the inability to work is the result of an accident at work or occupational disease – 100% of the basis of its assessment.

Social security for industrial accidents and occupational diseases
Security for industrial accidents and occupational diseases covers, inter alia, employees, persons who work on the basis of contracts of mandate, and persons carrying out business activity. Benefits for industrial accidents and occupational diseases can be granted to a person who is insured for such cases. These are:

- **sickness benefit** – for an insured person whose inability to work has been caused by an industrial accident or occupational disease,
- **rehabilitation benefit** – is paid after the sickness benefit has finished, if the insured person is still unable to work, and further treatment or rehabilitation give them a chance to regain ability to work,
- **compensating benefit** – is for an insured person who is an employee, whose remuneration was lowered due to permanent or long-term damage to their health,
- **one-time compensation** – for an insured person whose health was damaged permanently or for a long period of time, or for the members of the family of a deceased insured person or a person who collected disability pension,
- **disability pension for an industrial accident or occupational disease** – for an insured person who has become unable to work due to an industrial accident or an occupational disease,
- **training allowance** – is granted to a person with reference to whom retraining was stated as appropriate due to the inability to work in a current profession because of an industrial accident or occupational disease,
- **family pension** – for the family members of a deceased insured person or a person entitled to disability pension for an industrial accident or occupational disease and **allowance to family pension** – for an orphan,
- **attendance allowance** – for a person who is entitled to pension, considered entirely unable to work and existence on their own, or who is over 75,
- **covering the costs of treatment** – in the field of dentistry and preventive vaccination and supply of orthopaedic equipment, within the scope stipulated by the Act.
The amount of the accident security premium varies from 0.67% to 83.86% of the basis of premium assessment. The accident security premium is entirely covered by the employer.

Social security for sickness and maternity

Persons who are obligatorily insured for sickness and maternity are mainly employees. Persons covered by obligatory pension and disability pensions insurance, who, inter alia: work on the basis of an agency agreement or contract of mandate, carry out non-agricultural activity (business activity, authors, artists, freelancers) can also be insured, voluntarily, for sickness and maternity.

The amount of premium for insurance for sickness and maternity is 2.45% of the basis of the premium assessment. The premium is covered from the insured person's funds.

The following benefits are paid due to insurance in case of sickness and maternity:

• sickness benefit
  The sickness benefit is granted to an insured person who became ill during the period of sickness security. Generally, the right to the sickness benefit is granted after the so-called waiting period. A person who is obligatorily covered by sickness security, gains the right to the sickness benefit after the period of 30 days of continuous sickness security. A person who is covered by this security voluntarily, gains it after the period of 90 days of continuous sickness security.

• compensating benefit
  The compensating benefit is granted only to insured persons who are employees. That benefit is granted to employees whose remuneration was lowered due to undergoing professional rehabilitation or who was moved to another post due to the state of health.

• maternity allowance
  Maternity allowance is granted to an insured woman who at the time of sickness security or at the time of a child care leave:
  – gives birth to a child;
  – takes a child up to 7 years of age for upbringing, and in the case of a child with regard to whom there was a decision about an adjournment of compul-
sory education – up to 10 years of age, and who started legal proceedings for adoption in the Guardianship Court, – takes for upbringing, as surrogate parents, except for professional surrogate parents not related to the child, a child up to 7 years of age, and in the case of a child with regard to whom there was a decision about an adjournment of compulsory education – up to 10 years of age.

Provisions concerning the right to maternity allowance in the case of taking a child for upbringing are also to be followed in the case of an insured man.

Maternity allowance is paid during the period of maternity leave – for 20 weeks in the case of giving birth to one child (possibly longer, in the case of giving birth to more than one child at a time – from 31 to maximum 37 weeks) and throughout the period of the additional maternity leave.

Maternity allowance can be also granted to an insured father of a child for the period of 2 weeks as the period of maternity leave which can be granted to an employee-father raising a child.

The amount of maternity allowance is 100% of the basis of the allowance assessment. The basis of the allowance assessment is an average monthly remuneration paid for the period of 12 months before the month in which the right to the allowance is created. Premiums for pension and disability pension insurance are calculated from maternity allowance (Those premiums are financed from the State budget).

• **attendance allowance**

Attendance allowance is granted for the period of a special leave, when it is necessary to take care of a healthy child who is under 8, a sick child who is under 14 or other sick member of the family.

Attendance allowance is granted for not more than 60 days in a calendar year if a person takes care of a healthy child who is under 8 or a sick child who is under 14. If a person takes care of a sick child who is over 14 or other sick member of a family, the allowance is granted for not more than 14 days. The allowance is paid in the amount of 80% of the basis of allowance assessment.

Additionally, in the case stipulated in Article 180(6’1) of the Labour Code, the insured father of a child is entitled (irrespective of the attendance allowance for 60 days per calendar year) to an attendance allowance in the amount of up to 8 weeks if he interrupts employment or other gainful activity in order to take care of the child.

More information:  
http://www.zus.pl  
Social Insurance Company
Social security in Poland

The bodies which are entitled to decide upon the right to a benefit, examining and assessing the submitted documents are only the Social Insurance Company’s bodies of proper jurisdiction due to the place of living of a person who is applying for the benefit.

Information concerning taking into account insurance periods abroad for granting pension and disability pension benefits which are coordinated by the Community is provided as a liaison body by:

Foreign Pensions Department of the Social Insurance Company:
ul. Senatorska 10, 00-082 Warszawa
tel.: +48 22 826 05 53
fax +48 22 827 40 09
e-mail: drz@zup.pl
Unemployment is one of the most serious economic and social problems in Poland. The unemployment rate has been growing successively in the recent years: in 1998 it was 10.6%, and in 2002 almost 20%. That unfavourable trend changed in 2003. The biggest drop of the unemployment rate took place, however, in 2006 when the unemployment rate fell below 15%, reaching 8.9% in September 2008. It was the effect of an economic boom which brought more work offers and the growth of the number of working persons. In January 2012 the unemployment rate amounted to 13.2%. In an analogous period of the previous year the unemployment rate amounted to 13.1%.

The characteristic feature of unemployment in Poland is its regional diversification, for example, in the Wielkopolskie Voivodeship the unemployment rate in January 2012 was 9.8%, and in the Warmińsko-Mazurskie Voivodeship – 21.1%. Problems with finding a job are experienced by young people, women and the long-term (over a year) unemployed.

Public Employment Services (the network of voivodeship and poviat labour offices) are there to help and give advice to the unemployed and persons who look for a job in order to get an appropriate employment and to employers to find appropriate employees. Therefore, employment services provide a range of services, including: job agency, professional agency or help in active job seeking. Labour offices also carry out various programmes which support local or regional labour markets, register the unemployed and persons looking for a job, pay unemployment benefits, organise trainings in order to give the unemployed greater chances to find a job. The unemployed can take part in various activities which facilitate their professional activation, *inter alia*, intervention works, traineeship, on-the-job training, training loans, trainings or support for business activity.

As of 1 May 2004 Polish Public Employment Services became the member of the European Employment Services – EURES. Labour offices carry out activities for EURES, especially, international employment agency along with advisory in the field of earning mobility on the European labour market.

EURES employees – EURES advisors and assistants help the EU citizens in labour offices to find an appropriate job.

More information:
- [news bulletin of Polish EURES services](http://www.eures.praca.gov.pl)
- [http://www.psz.praca.gov.pl](http://www.psz.praca.gov.pl)
- [news bulletin of public employment services](http://www.psz.praca.gov.pl)

**NOTE**

The EU citizens can benefit from the services of voivodeship and poviat labour offices on the same basis as Polish citizens.

**Unemployment benefits**

The following conditions have to be fulfilled in order to be granted unemployment benefit in Poland:
Unemployment

- registration in a poviat labour office of proper jurisdiction for the place of residence (the list of poviat labour offices is e.g. on the webpage http://www.psz.praca.gov.pl in the section “Adresy powiatowych urzędów pracy” (Addresses of poviat labour offices),
- working (on the basis of an employment contract, a contract of mandate, business activity, etc.) for a total of at least 365 days in the period of 18 months before the day of registration and receiving during this period income which is at least equivalent to the minimum remuneration, from which premiums for social security and the Labour Fund were paid,
- lack of the possibility to be employed or to be professionally activated within the field of activities proposed by a poviat labour office (in the form of, for example, intervention works, public works, traineeship, a proposed job offer).

The period of being granted unemployment benefit depends mainly on the situation on the local labour market:

- **6 months** – for the unemployed who, during the period of taking the benefit, live in the poviat area, if the unemployment rate in this area as of 30 June of the year preceding the day of achieving the right to the benefit **was not higher than** 150% of the average national unemployment rate,

- **12 months** – for the unemployed who, during the period of taking the benefit, live in the poviat area, if the unemployment rate in this area as of 30 June of the year preceding the day of achieving the right to the benefit **was higher than** 150% of the average national unemployment rate or if the unemployed person is over 50 and has at least 20-year period which entitles them for the benefit, or the unemployed person supports at least one child below 15, and the unemployed person’s spouse is also unemployed and has lost the right to the benefit since the period of taking it has finished (after the day of achieving the right to the benefit by the spouse).

The amount of unemployment benefit depends also on work experience and fulfilling additional conditions:

- basic benefit (100%) in the period of the first three months – PLN 761.40 (ca. EUR 183),
- basic benefit (100%) in the period of next months of having the right to the benefit – PLN 597.90 (ca. EUR 144),
- reduced benefit (80%) in the period of the first three months – PLN 609.20 (ca. EUR 146),
- reduced benefit (80%) in the period of the next months of having the right to the benefit – PLN 478.40 (ca. EUR 115),
- higher benefit (120%) in the period of the first three months – PLN 913.70 (ca. EUR 220),
- higher benefit (120%) in the period of the next months of having the right to the benefit – PLN 717.50 (ca. EUR 172),

NOTE

The period which is required to achieve the right to the benefit in Poland also includes the periods of employment in other EU states.
More information:
- http://www.mpips.gov.pl
  The Ministry of Labour and Social Policy
- http://zielonalinia.gov.pl
  Employment Services Centre for Information and Consultation

The possibility to transfer to Poland unemployment benefit granted in an EEA country (Liechtenstein, Iceland, Norway)

An unemployed person who would like to look for a job in Poland and take unemployment benefit which is granted to them in another EEA country (Liechtenstein, Iceland, Norway) should:

- stay at the disposal of employment services for the period of at least 4 weeks before leaving the country in which they have the right to the benefit,
- before going to Poland, take the E-303 form which concerns keeping the right to the unemployment benefit,
- after arriving in Poland, register as a person who looks for a job in the poviat labour office of proper jurisdiction for the place of living in Poland – in the period of up to seven days from the date of leaving the country of the last employment,
- go to a voivodeship labour office of proper jurisdiction for the place of living in Poland in order to submit the E-303 form there (the voivodeship labour office then informs the poviat labour office about the decision concerning keeping the right to the unemployment benefit gained in the EEA country)
- stay at the Polish labour office’s disposal.

The unemployment benefit is paid to the beneficiary by the poviat labour office in an amount in which it is given to them in a country in which it was granted – after calculating it into the Polish currency. The benefit can be taken for the period for which it is granted to them but not longer than for three months from leaving the country of the last employment. If the unemployed person does not find a job within this period and still has the right to the benefit, in order not to lose it they should come back to the country of the last employment before the period has finished.

The possibility to transfer to Poland the unemployment benefit granted in another EU country or Switzerland

An unemployed person who would like to look for a job in Poland and take unemployment benefit which is granted to
them in another EU state or Switzerland should:

• stay at the disposal of employment services for the period of at least 4 weeks before leaving the country in which they have the right to the benefit,

• before going to Poland, take the PD-U2 form which concerns keeping the right to the unemployment benefit,

• after arriving in Poland, register as a person who looks for a job in the voivodship labour office of proper jurisdiction for the place of living in Poland – in the period of up to seven days from the date of leaving the country of the last employment,

• go to the voivodeship labour office of proper jurisdiction for the place of living in Poland in order to submit the PD U2 document there (then the voivodeship labour office gives to the proper institution of the country of the last employment the SED U009 document with information that the unemployed person fulfilled the obligation to register with Polish employment services and that they are under control),

• stay at the Polish labour office’s disposal.

The unemployment benefit will be paid directly by the proper institution of the country of the last employment to the unemployed person, for example, to a bank account. The unemployed person can take that benefit for a period of three months from leaving the country of the last employment but upon the request of the unemployed person the proper institution which granted the right to the benefit can lengthen this period to six months.

If the unemployed person does not find a job within this period and still has the right to the benefit, in order not to lose it they should come back to the country of the last employment before the period has finished.
The right to health services
An EU citizen can receive free health services in Poland if:

- **they have health insurance in another EU state during a temporary stay in Poland** (e.g. for tourism-related purposes, in order to study or while looking for a job in Poland, if they receive unemployment benefit granted in another EU country). An EU citizen can then be treated in Poland and the costs of treatment are covered by the health insurance institution of a country in which they have such insurance. This right, however, only includes receiving benefits which can be treated as necessary due to medical reasons, while taking into account the character of those benefits and the probable period of stay in Poland. Nevertheless, before leaving Poland one should obtain the European Health Insurance Card;
- **they are covered by Polish health insurance** (obligatorily or voluntarily).

Obligatory health insurance covers the following persons:

- working on the basis of an employment contract or a contract of mandate,
- registered in a voivodeship as unemployed,
- carrying out business activity.

Obligatory health insurance does not cover persons who work on the basis of a contract for specific work.

If there is one person insured in a family, then the insurance also covers: the spouse, children (before they are 18 or – if they study – 26) and parents (if they live together with the insured person), if those persons do not have their own right to obligatory health insurance.

Citizens of other EU states who live permanently in Poland and are not covered by obligatory insurance, can pay premiums voluntarily in a voivodeship branch of the National Health Fund (NFZ). The right to free healthcare is granted only if services are received from medical facilities which have signed the agreement with the National Health Fund.

Receiving health services
**Usually the first visit** in a selected medical facility is connected with registering and selection of a general practitioner, who is also referred to as a primary care doctor.
In order to be registered, the following documents are needed:

- A document which confirms the fact of paying premiums for health insurance (the document can be, for example, a certificate from the employer/a name-specific monthly report for the insured person, an insurance card or a document from the Social Insurance Company, the so-called pay stub on which premiums are enumerated),
- PESEL number, if it has been assigned.

PESEL number (Common Electronic System of Population Register) is an 11-digit symbol which identifies a particular natural person. The number consists of the following elements: date of birth, an ordinal number, a number which identifies the sex and a control digit. The application for assigning the PESEL number shall be submitted in a gmina office or city office.

The general practitioner carries out basic treatment and – if there is a need – gives a referral to doctors of different specialities (visits are free of charge and are covered from health insurance). It is not required to have a referral in order to go to the following specialists: a gynaecologist and an obstetrician, a dentist (in the field of dental treatment only few services and benefits are covered from the National Health Fund), a dermatologist, a venereologist, an oncologist, an optician and a psychiatrist, and also in case of an accident, injury, poisoning or other sudden risk for health.

A referral is necessary in the case of receiving hospital services (it is not necessary in case of an accident, injury, poisoning or other sudden risk for health). Treatment, examination and medicines while being in hospital are ensured free of charge.

Medicines are available in pharmacies, generally on the basis of a prescription given by a doctor:

- after paying a lump-sum or
- after paying 30% or 50% of the medicine's price; or
- for the full price – in the case of medicines which are not in the list of reimbursed drugs.

More information:
- http://www.nfz.gov.pl/ue
- National Health Fund
- http://www.mz.gov.pl
- Ministry of Health
Income and costs of living

The minimum remuneration laid down in the legislation for a full-time employee in Poland is at the moment PLN 1,500 gross (ca. EUR 360.50) – as of January 2012. The average monthly gross remuneration in December 2011, in the enterprise sector, was PLN 3,586.75 (ca. EUR 862). The costs of living in Poland are different, the highest are in Warsaw and other big cities. Examples of prices of basic products in Warsaw:

<table>
<thead>
<tr>
<th>Product</th>
<th>Price</th>
<th>Conversion</th>
</tr>
</thead>
<tbody>
<tr>
<td>milk (1 l)</td>
<td>2.5 PLN</td>
<td>ca. 0.60 EUR</td>
</tr>
<tr>
<td>yoghurt</td>
<td>2 PLN</td>
<td>ca. 0.48 EUR</td>
</tr>
<tr>
<td>mineral water</td>
<td>2 PLN</td>
<td>ca. 0.48 EUR</td>
</tr>
<tr>
<td>butter</td>
<td>4 PLN</td>
<td>ca. 0.96 EUR</td>
</tr>
<tr>
<td>ham (1 kg)</td>
<td>24 PLN</td>
<td>ca. 5.5 EUR</td>
</tr>
<tr>
<td>cheese (1 kg)</td>
<td>20 PLN</td>
<td>ca. 4.8 EUR</td>
</tr>
<tr>
<td>apples (1 kg)</td>
<td>3 PLN</td>
<td>ca. 0.72 EUR</td>
</tr>
<tr>
<td>soup vegetables</td>
<td>3 PLN</td>
<td>ca. 0.72 EUR</td>
</tr>
<tr>
<td>eggs (10 items)</td>
<td>4.5 PLN</td>
<td>ca. 1.2 EUR</td>
</tr>
<tr>
<td>jam</td>
<td>4 PLN</td>
<td>ca. 0.96 EUR</td>
</tr>
<tr>
<td>tomato (1 kg)</td>
<td>6 PLN</td>
<td>ca. 1.5 EUR</td>
</tr>
<tr>
<td>a ticket to the cinema</td>
<td>12–26 PLN</td>
<td>ca. 3–6.5 EUR</td>
</tr>
<tr>
<td>a ticket to the theatre</td>
<td>20–100 PLN</td>
<td>ca. 5–24 EUR</td>
</tr>
</tbody>
</table>

Transport

Public transport in Poland:

- **buses**: city and suburban (PKS) – run in all of the country,
- **trams** – run in big cities,
- **underground** – in Warsaw.

Buses, trams and underground run from a very early morning to about 11.00 p.m. In big cities there are night buses.

Tickets can be bought in newsagent’s stands (“Ruch”), some shops and in underground stations. In some cities ticket machines are available. One type of tickets is used in (city) buses, trams and underground but they are different in each city. This means that in Warsaw, for example, tickets bought in Kraków cannot be used. The tickets can be: one-time, 24-hour, three-day, one-week and monthly. There are two types of tickets used depending on the city: one-time and short-term. A one-time ticket is valid for only one trip – regardless of its length. In this case, after changing the bus, it is required to punch a new ticket – unless it is a 24-hour, one-week or monthly ticket (these kinds of tickets are used, e.g.: in

Shops

Opening hours of shops are determined by their owners but it is often the case that:

- groceries – are open from 6.00 (7.00) a.m. to 6.00 (7.00) p.m., some of them longer (some of the shops are also open on Sunday),
- shops other than groceries – are usually open from 11.00 a.m.,
- supermarkets (usually located in the suburbs of big cities) – usually from 9.00 a.m. to at least 10:00 p.m., open 7 days a week.

In Poland people usually pay by cash but in most shops you can also pay by a debit card.
Warsaw). A short-term ticket is valid for a certain period of time (e.g. 10 or 30 minutes) during which the means of public transport can be changed (these kinds of tickets are used, e.g.: in Łódź). Tickets for suburban buses (PKS) can be bought from the driver or in ticket counters at bus stations. In suburban areas and in some cities there are also private buses and the so-called “busy” (small buses) in which the fare is paid to the driver.

There are four kinds of trains in Poland. The quickest and the most comfortable are Express and Intercity – they stop only in bigger cities and usually have 2 to 3 stops only before the final station. Fast trains stop at a bigger number of stations but similarly only in bigger cities, and are cheaper. Slow trains stop at every station and are the cheapest. Train tickets can be bought in ticket counters at railway stations or in travel agencies.


More information:
http://www.pkp.pl
Polskie Koleje Państwowe (Polish State Railways)
http://www.lot.pl
LOT Polish Airlines

Culture and entertainment
Museums, cinemas, theatres and concert halls function mainly in big cities where cultural life in Poland is concentrated. Information concerning cultural life and entertainment in Poland is available in daily newspapers (on Fridays the biggest daily newspapers include cultural guides for the whole following week) and on the Internet.

Museums – have interesting collections of both modern and old art – they are usually open from Tuesday to Sunday to about 4.00 p.m. Entry fees are not high and on selected days the entry in some museums is free of charge.

Theatres – function in all big cities. They are closed in the summer period (holiday break). The most famous theatres: The Contemporary Theatre, The Powszechny Theatre and The National Theatre in Warsaw as well as The Old Theatre and Słowacki Theatre in Kraków. The most famous musical theatres: Musical Theatre in Gdańsk, operettas in Kraków and Gliwice as well as the “Roma” Musical Theatre in Warsaw. In order to see an opera or a ballet it is worth to go to the Grand Theatre in Warsaw or to Warsaw Chamber Opera Theatre.

Concert halls function in big cities. The most reputable is the Warsaw Philharmonic. Open-air concerts take place e.g. in the Royal Lazienki in Warsaw and in Żelazowa Wola – the place where the famous composer Frederic Chopin was born.

Cinemas – there are many of them in Poland, both big and small. In the big cinemas there are screenings of current
film hits and there is a bigger selection of films than in small cinemas. Foreign films presented in Polish cinemas are usually not dubbed.

Tourist attractions – In terms of tourism, Poland is an attractive country. In the UNESCO World Heritage List there are the following places in Poland: historic centre of Kraków and Warsaw, Wieliczka Salt Mine, Old City of Zamość, Białowieża Forest, Medieval Town of Toruń, Castle of the Teutonic Order in Malbork, Kalwaria Zebrzydowska, wooden churches of southern Małopolska.

More information:

http://www.poland.pl
internet guide through Poland maintained by the Research and Academic Computer Network (NASK) in Polish and English

http://www.poland.gov.pl
Official Promotional Website of the Republic of Poland
Giving birth to a child

The fact of giving birth to a child shall be registered in the Registry Office of a gmina office. The fact of giving birth to a child can be registered by their father or mother, a doctor, a midwife or other person present at birth. If the parents of the child are married, then also a shortened transcript of the marriage certificate shall be enclosed. If the child was born in a Health Care Institution (ZOZ), it is the responsibility of that institution to register the birth. The Head of the Registry Office draws up the Birth Certificate which is given in 3 copies free of charge.

Marriage

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

A man and a woman can enter into marriage when they both fulfil the following conditions:

- are over 18;
- are not legally fully incapacitated,
- are not mentally ill or retarded;
- are not married to another person;
- there are no family relations (blood relationship) between them;

Persons who want to enter into marriage shall present to the Head of the Registry Office documents which are necessary to enter into marriage. If receiving any of the documents becomes hard to achieve, the court can free the person from the obligation to submit or present this document.

An EU citizen who wants to enter into marriage is obliged to submit to the Head of the Registry Office the document which says that they can do this in accordance with the law of the country of their citizenship. If receiving such a document becomes hard to achieve, the court in the non-contentious proceedings, upon the request of the EU citizen, can free the person from the obligation to submit this document. During the proceedings, the court establishes in compliance with the proper law whether the person can enter into marriage.

The evidence of cessation of marriage is an abridged copy of the death certificate or a copy of a legally binding decision concerning a statement of death or recognizing a previous spouse as deceased, an abridged copy of a marriage certificate with an endorsement about its cessation by a divorce or a copy of a legally binding decision of the court about a divorce.

The evidence of marriage cancellation is an abridged copy of a marriage certificate with an endorsement about marriage cancellation or a copy of a legally binding decision of the court about marriage cancellation. The evidence of non-existence of marriage is a copy of a legally binding decision of the court concerning non-existence of marriage.

Surname (surnames) which will be used by spouses and surname which will be
used by children from a marriage are entered into the marriage certificate on the basis of written statements of spouses.

Death
Death shall be registered in the Registry Office not later than 3 days from the day of death. Persons obliged to register death are, in the following order: the spouse or children of the deceased person, the closest relatives or related persons, persons living in the apartment where death took place, persons who were present there when death took place or who saw it, an administrator of a building in which death took place. If death took place in a hospital or other institution, the hospital or the institution is obliged to register death.

Educational system (from 1 September 2012)
In the Polish educational system there is a distinction between compulsory education and compulsory schooling. Schooling is compulsory to 18 years of age, whereas compulsory education includes two types of school: 6-year primary school (7–13 years of age) and 3-year lower secondary school (13–16 years of age). Children who are 6 are obliged to have one-year kindergarten preparation in a kindergarten, kindergarten division in a primary school or in other forms of kindergarten education, and kindergarten education at the age of 3–5 (3–4 from the school year 2011/12) is not obligatory.

• kindergarten (ISCED 0) – for children between 3–6 years of age (3–5 from the school year 2011/12); children at the age of 6 (5 from the school year 2011/12) are obliged to have one-year kindergarten preparation in a kindergarten, kindergarten division in a primary school or in other forms of kindergarten education, and kindergarten education at the age of 3–5 (3–4 from the school year 2011/12) is not obligatory.

• six-year primary school (ISCED 1) – for children at the age of 7–13; the criterion which decides upon the enrolment to school is age. There is a compulsory test at the end of the primary school, (in accordance with the amended Education System Act, compulsory education starts one year earlier. From the school year 2012/13 compulsory education shall include all six-year old children. Education at the primary school shall finish at the age of 12,

• three-year lower secondary school (ISCED 2) – for children at the age of 13–16 (after lowering the school age, 12–15); the criterion for the enrolment to a lower secondary school is the certificate of completing a primary school. There is a compulsory test at the end
of the lower secondary school which covers knowledge and skills in the field of the humanities and mathematics and natural sciences. The results of the test and lower secondary school exam are placed on the certificates given to pupils,

- **upper secondary schools (ISCED 3, and ISCED 4 for postsecondary schools)** – three-year high school, four-year vocational high school, 3-year basic vocational school, and a postsecondary school, where education lasts 2.5 years at a maximum.

In order to be enrolled to upper secondary schools at the ISCED 3 level (three-year high school, four-year vocational high school, 3-year basic vocational school) it is necessary to have a lower secondary school leaving certificate. Graduates of those schools (except from basic vocational school) have the right to take high school final exams. Persons who pass the exam are given a general certificate of secondary education which is necessary to apply for enrolment at a university. In order to be enrolled in postsecondary schools (ISCED 4) it is necessary to have secondary education. Students of basic vocational schools, vocational high schools and postsecondary schools who pass the exam in confirmation of their qualifications in respect of individual qualifications identified for particular professions receive a certificate confirming their professional qualifications, and after passing all exams and finishing the school also receive a diploma that enables them to undertake work in a given profession.

Graduates of the basic vocational school who graduate in 2012 will have the opportunity to continue learning at the supplementary vocational high school for adults, since as of 1 September 2012 those schools will be allowed to accept students for the last time.

Graduates of basic vocational schools in subsequent years, however, will be able to choose from several opportunities to continue studying, depending on their aspirations and needs:

- those who want to gain secondary education, take the high school final exams and possibly continue studying in higher education institutions, will be able to continue studying at adult high schools, starting already from year two (which is guaranteed to them by the amendment to the Education System Act of 19 August 2011);
- those who only want to gain additional professional qualifications currently in demand on the labour market, will be able to join qualifying vocational courses organised by public and non-public schools that offer vocational training, establishments such as centres for practical training and centres for continuing learning, as well as labour market institutions;
- graduates of basic vocational schools interested in obtaining a technician diploma will be able to gain secondary education, which is necessary for that diploma, in adult high schools (starting their education from year two) and to obtain relevant professional qualifications during qualifying vocational courses;

- **teacher training colleges and teacher training colleges of for-**
eign languages – educate future kindergarten, primary school as well as care and educational centre teachers, and in the case of foreign language teachers, also lower secondary school and upper secondary school teachers. In order to be enrolled in this type of college, a candidate must have a general certificate of secondary education. Graduates achieve a diploma of graduating from a college or a diploma of graduating from higher vocational studies. Achieving a diploma of graduating from higher vocational studies enables one to go to supplementary MA studies.

• higher education – higher education in Poland consists of the following studies:
  - higher vocational studies – last 3–3.5 years, and in technical, agricultural or economic mayors 3.5–4 years,
  - supplementary MA studies – which last 2–2.5 years,
  - uniform MA studies – which last 5–6 years.

In order to apply for the enrolment at a higher education institution, it is necessary to have a general certificate of secondary education. The conditions for the enrolment in the first year of studies are set out independently by higher education institutions, which can, e.g. organise entrance exams or competitive admission based on grades on the general certificate of secondary education.

Studies can be carried out as full-time, part-time, extramural or extension studies. The academic year lasts from October to June. It is divided into two semesters.

Degrees awarded to graduates of higher education institutions:
  - licencjat (Bachelor of Arts) – after graduating from higher vocational studies,
  - inżynier (Bachelor of Engineering) – after graduating from higher vocational studies in technical, agricultural or economic mayors,
  - magister (Master of Arts) and equivalent degrees: magister sztuki (Master of Fine Arts), magister inżynier (Master of Science), magister inżynier architekt (M.Sc. Engineer in Architecture), lekarz (medical doctor), lekarz dentysta (dental practitioner) or lekarz weterynarii (veterinary surgeon) – after graduating from 5–6-year uniform MA studies. The degree of magister (Master of Arts) can also be awarded after graduating from 2–2.5-year supplementary MA studies, which can be taken up by persons having a higher vocational studies diploma.
Private Life

More information:
- http://www.buwiwm.edu.pl
  Bureau for Academic Recognition and International Exchange
- http://www.mnisw.gov.pl
  Ministry of Science and Higher Education
  Ministry of National Education
- http://www.mazowieckie.pl/kuratorium
  The Education Office (Mazowieckie voivodeship)

Learning Polish

Polish language courses are organised by universities and private language schools. These can be holiday courses, semester courses, whole-year courses, Polish language workshops or post-graduate studies of teaching Polish culture and Polish language as a foreign language. These courses have to be paid for. There are organised by, for example: Jagiellonian University in Kraków/Uniwersytet Jagielloński w Krakowie, University of Warsaw/Uniwersytet Warszawski, University of Lodz/Uniwersytet Łódzki, Maria Curie-Skłodowska University in Lublin/Uniwersytet Marii Curie-Skłodowskiej w Lublinie, John Paul II Catholic University of Lublin/Katolicki Uniwersytet Lubelski Jana Pawła II, University of Silesia in Katowice/Uniwersytet Śląski w Katowicach.