



Living and
working conditions
in Poland

September 2014

Ladies and Gentlemen,

It is our pleasure to present you the brochure entitled *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.

Dissemination 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 “EU citizens”.

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.

The brochure contains information useful to EU citizens who plan on coming to Poland, including the details on 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 presents legal situation effective as of **September 2014**. It pertains to citizens of Austria, Belgium, Bulgaria, Croatia, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Greece, Spain, the Netherlands, Ireland, Lithuania, Luxembourg, Latvia, Malta, Germany, Portugal, Romania, Slovakia, Slovenia, Sweden, Hungary, the United Kingdom, Italy, as well as Iceland, Liechtenstein, Norway and Switzerland.

Digital version of this brochure is updated on a regular basis and it is available at <http://www.eures.praca.gov.pl>.

We hope that, on the basis of the information included in this brochure, EU citizens will be able to make a well-informed decision to reside and work in Poland.

Ministry of Labour and Social Policy
Department of Labour Market

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General information about Poland



General information about Poland

Poland	Full name: the Republic of Poland (RP)
Official language	Polish
Capital city	Warsaw
Major cities	Łódź, Kraków, Wrocław, Poznań, Gdańsk, Szczecin, Bydgoszcz, Katowice, Lublin, Białystok, Olsztyn
Political system	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 impartial courts of law.
Administrative division	Since 1 January 1999, the structure of Polish territorial self-government consists of three levels: gmina self-government, powiat self-government and voivodeship self-government. Poland is divided into 2,479 gminas, 314 poviats and 16 voivodeships (Dolnośląskie, Kujawsko-Pomorskie, Lubelskie, Lubuskie, Łódzkie, Małopolskie, Mazowieckie, Opolskie, Podkarpackie, Podlaskie, Pomorskie, Śląskie, Świętokrzyskie, Warmińsko-Mazurskie, Wielkopolskie, Zachodniopomorskie) (as of 1 January 2013).
Geographical location	Poland is located in Central Europe on the Baltic Sea coast. It borders Russia, Lithuania, Belarus and Ukraine to the east, Slovakia and the Czech Republic to the south and Germany to the west.
Area	312,683 thousand km ²
Population	ca. 38 million
Climate	Moderate. Average temperature in the summer oscillates between 16.5°C and 20°C and in the winter between -6°C and 0°C. The hottest month is July. The coldest month is January.
Religions	Catholicism – 95%, Orthodox Church – 1.5%, Protestantism – 1% and others.
Ethnic groups	Poland is almost entirely an ethnically homogenous country. Poles represent ca. 97% of the population. The largest national minorities are Germans, Ukrainians and Belarusians.
Central bank	Narodowy Bank Polski (the National Bank of Poland, NBP) having its official seat in Warsaw at ul. Świętokrzyska 11/21.
Currency	In 2013, the average EUR exchange rate set by NBP was PLN 4.1975. PLN 1 equalled ca. EUR 0.24.
Emergency and information phone numbers	997 – Police, 998 – Fire Brigade, 999 – Medical Rescue Service, 112 – General Emergency Number (calls are free of charge)
Holidays	1 January – New Year, 6 January – Epiphany, Easter (moveable feast), 1 May – Labour Day, 3 May – 3 May Constitution Day, Corpus Christi (moveable feast), 15 August – Assumption, 1 November – All Saints' Day, 11 November – Independence Day, 25 and 26 December – Christmas.

Residence in Poland

Entry into the territory of Poland¹

A European Union (EU) citizen² may enter the territory of Poland on the basis of a valid travel document or other 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. Visa applications should be submitted to the consul or the 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 of their spouse (direct descendant: child), aged up to 21, or remaining a dependant of such EU citizen or of their spouse,
- c) a direct ascendant of an EU citizen or of their spouse (direct ancestor: father or mother) being a dependant of such EU citizen or of their spouse.

Acquiring the right of residence in Poland

1. Staying in Poland for up to 3 months

An EU citizen and a family member who is not an EU citizen may stay on the territory



of Poland for up to 3 months without the need to register their residence. EU citizens who arrived in Poland in order to seek a job may stay in Poland without the need to register their residence for the period not exceeding 6 months. Such period may be longer if such EU citizens prove that they are active jobseekers with actual employment potential. When staying on the territory of Poland, an EU citizen is obliged to have a valid travel document or another valid document that certifies their identity or citizenship. A family member of an EU citizen who does not have an EU citizenship is obliged to have a valid travel document and a visa, if required.

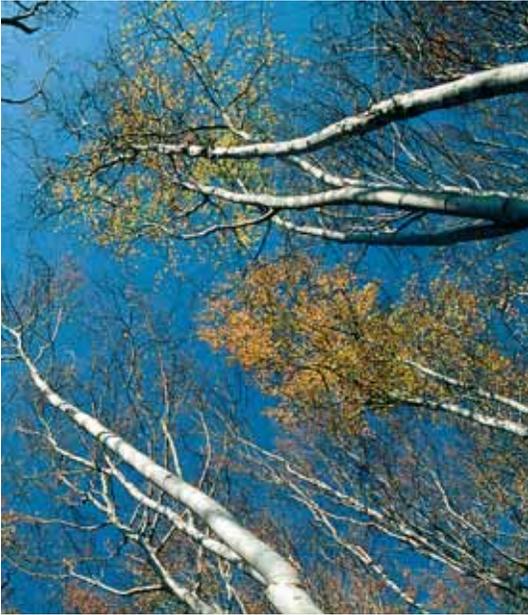
2. Staying in Poland for more than 3 months

EU citizens may stay in Poland for the period exceeding 3 months, provided that:

¹ Detailed information can be found in the Act of 14 July 2006 on entering the Republic of Poland's territory, the stay and departure of EU citizens and members of their families, Dz.U. of 2006 No 144, item 1043, as amended.

² For the purposes of this brochure, the abbreviation "EU" will refer to the European Union Member States, Norway, Iceland, Liechtenstein and Switzerland.

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- 1) they are employees or self-employed working on the territory of Poland,
- 2) they have sufficient funds to maintain themselves and their family members in Poland so that they are not a burden for the social assistance, and they are covered by the public health insurance, or they are entitled to health care on the basis of the regulations on coordination of social security systems, or they have private health care insurance covering all expenses that may be incurred during their stay in Poland,
- 3) they study or participate in vocational training and they are covered by the public health insurance, or they are entitled to health care on the basis of the regulations on coordination of social security systems, and they have sufficient funds to maintain themselves and their family members in Poland so

that they are not a burden for the social assistance,

- 4) they are a spouse of a Polish citizen,
- 5) they are seeking a job, whereas their residence without the need to register may not exceed 6 months, unless after that period such EU citizens prove that they are active jobseekers with actual employment potential.

3. Obligation to register one's residence

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 certifying that EU citizens have sufficient funds for their maintenance and the maintenance of their family members may be in particular:

- 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 residence.

NOTE:

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

Residence in Poland

Applications for registration or issuance of a residence card for an EU citizen's family member should be submitted in person to the **voivode** competent for the place of stay. A valid travel document or another document that certifies one's identity and citizenship (in the case of EU citizens) or a travel document (in the case of an EU citizen's family member) should be presented at the voivodeship office.

The following documents should be attached accordingly to the application for **registration of residence of an EU citizen**:

- 1) in the case of employees:
 - a) written declaration of an employer or another entity about the intention to employ the applicant,
 - b) work certificate,
- 2) in the case of the self-employed:
 - a) copy of the entry in the National Court Register, if such a copy is required by law,
 - b) certificate of entry in the business activity register,
 - c) other certification that the applicant is self-employed and works on the territory of Poland,
- 3) in the case of students or persons participating in vocational training:
 - a) certificate from an university confirming that they have been admitted for studies, or referral to vocational training,
 - b) document certifying that they are covered by health insurance or entitled to health care on the basis of regulations on coordination of social security systems,
 - c) written declaration that the applicant has sufficient funds for their

maintenance and the maintenance of their family members so that they are not a burden for the social assistance, or proof of holding such funds,

- 4) in the case of a spouse of a Polish citizen: document certifying their marriage with a Polish citizen,
- 5) in other cases:
 - a) document certifying that they are covered by health insurance or entitled to health care on the basis of regulations on coordination of social security systems,
 - b) proof that the applicant has sufficient funds for their maintenance and the maintenance of their family members so that they are not a burden for the social assistance.

The following documents should be attached accordingly to the application for **a residence card for a family member of an EU citizen**:

- 1) certificate of registered residence of an EU citizen, issued for the EU citizen with whom the family member resides on the territory of Poland,
- 2) 5 up-to-date photographs,
- 3) document certifying their marriage with a Polish citizen (spouse),
- 4) document certifying the existence of family ties and document confirming the age or the fact that they are dependants of an EU citizen or his/her spouse (descendants),
- 5) document certifying the existence of family ties and document confirming the fact that they are dependants of an EU citizen or his/her spouse (ascendants).

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4. The right of permanent residence in Poland

NOTE:

After **5 years of continuous residence** on the territory of Poland, an EU citizen shall be granted **the right of permanent residence**.

A family member who is not an EU citizen shall be granted **the right of permanent residence after 5 years of continuous residence on the territory of Poland with an EU citizen**.

Residence is considered continuous when the person in question has not left Poland for longer than 6 months in a year (in total). However, a stay outside Poland can be longer due to mandatory military service or an important personal situation, in particular: pregnancy or delivery, disease, studies, vocational training, or delegation, provided that such period does not exceed 12 consecutive months.

A **document confirming the right of permanent residence** is issued for the EU citizen who was granted such right of permanent residence, upon request.

A family member who is not an EU citizen, who was granted the right of permanent residence, is obliged to obtain a **permanent residence card for a family member of an EU citizen**.

Applications for the issuance of the abovementioned documents should be submitted in person to the voivode competent for the place of stay of the EU citizen.



5 up-to-date photographs meeting the specified requirements should be attached to the application for a **document confirming the right of permanent residence or a permanent residence card for a family member of an EU citizen**, and a valid travel document should be presented. EU citizens may produce other document confirming their identity and citizenship.

5. Refusal to register the residence or to issue a residence card for a family member of an EU citizen or a document confirming the right of permanent residence or a permanent residence card for a family member of an EU citizen.

Residence in Poland

The voivode refuses to register the residence or to issue the abovementioned documents, if:

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

The voivode is also the competent authority for cancelling the registration of residence; replacement or issuance of a new certificate of registered residence of an EU citizen; issuance, replacement or invalidation of a residence card for an EU citizen's family member; and for matters concerning the issuance, replacement or invalidation of a document certifying the permanent residence, or the permanent residence card for an EU citizen's family member.

Decisions of the voivode may be appealed against to the Head of the Office for Foreigners in Warsaw through the competent voivode. Appeals should be made in writing within 14 days from the date of receipt of the decision.

Addresses of the Voivodeship Office departments competent for foreigners, where applications can be submitted, are available at the website of the Office for Foreigners:

<http://www.udsc.gov.pl>,
tab Instytucje współpracujące / *Organizations which cooperate with the Office.*

More information:

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

Obligation to register one's place of residence

EU citizens and their family members who do not stay at a hotel or at a 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 residence no later than before the end of the fourth day, counting from the moment of crossing the border of the Republic of Poland.

FEES:

Certificate of registered residence of an EU citizen, document confirming the right of permanent residence of an EU citizen, residence / permanent residence card for a family member of an EU citizen, are issued **free of charge**.

Renting a flat

Flats to rent can be sought:

- **personally** – by asking friends and acquaintances, reading advertisements in newspapers and on websites, publishing one's own advertisements in newspapers and on websites, or placing such advertisements in the preferred neighbourhood,
- **through a real estate agent** – a real estate agent is a natural person **who has a professional licence in this field and is entered in the central register of real estate agents**.

When deciding to use the services of a real estate agent, one should previously check whether they have a licence in this field and whether they hold a third party liability

Residence in Poland

insurance for the damages incurred with regard to their provision of agency services. The Minister of Transport, Construction and Maritime Economy awards professional licences to provide real estate agency services and examines complaints against real estate agents. An excerpt from the register of real estate agents is available at the website of the Ministry of Transport, Construction and Maritime Economy, allowing to check at any time whether a given person has the professional licence (<http://www.mir.gov.pl>, tab: *Budownictwo, Uprawnienia zawodowe*).

All activities carried out by a real estate agent must be preceded by a conclusion of a real estate agency agreement. An agency agreement should specify the professional activities to be carried out by the agent and their remuneration for such activities. The agreement shall also specify the agent who will be responsible for its execution, the number of professional licence of such agent and the declaration that they have third party liability insurance for the damages incurred with regard to their provision of agency services. An agency agreement shall be null and void unless made in writing. Agency services are provided for a specific fee (usually 50 to 100% of the amount of the monthly rent specified in the agreement).

A flat rental agreement can be concluded for a definite or indefinite period. A rental agreement can be terminated by an owner for reasons specified in the act of law. Prior to entering into an agreement, an owner might demand that the tenant pay a refundable deposit. The deposit is a security of potential claims for the damages to the premises exceeding the

usual wear and tear resulting from the rental and of all financial liabilities due to flat rental (it must not exceed the amount of the monthly rent multiplied by twelve). The deposit is refundable within a month from the date of vacating the flat, after deduction of tenant's liabilities due to flat rental.

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

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

Large differences in rent for flats from the same category result from distance from the city centres.

The abovementioned rates do not include the charges for utilities. Payments for gas, electricity, heating and water are usually not included in the rent.

Real property lease or sales offers can be found in newspapers, such as: *Oferta, Metro*, Wednesday edition of *Gazeta Wyborcza* (*Nieruchomości* insert), and on the following websites: www.trader.pl, www.gratka.pl, www.gumtree.pl, www.otodom.pl, www.bezposrednikow.pl, www.nieruchomosci-online.pl, www.szybko.pl.

More information:

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

Ministry of Infrastructure and Development
<http://www.oferty.net/agencje> – list of real estate agencies broken down by voivodeships

Residence in Poland

Purchase of real property³

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 forest 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 such foreigners. Foreigners from the EU are currently obliged to produce a permit to purchase real property in Poland solely when purchasing agricultural and forest properties.

Pursuant to the Polish Civil Code, purchase of any type of real property requires an agreement concluded in the form of a notarial deed.

Flat or house sale advertisements can be found in newspapers, online or in real estate agencies. When deciding to use the services of a real estate agent, one should previously check whether they have a professional licence, whether they hold a third party liability insurance and whether they have the power of attorney to represent the real estate agency and to sign agreements on its behalf. A commission amounting to ca. 2–3% of the flat price is charged for the real estate agency services (more on real

estate agency services can be found in the Chapter *Renting a flat*).

A permit of the Interior Minister to purchase real property is necessary with regard to an agricultural or forest property (valid for 12 years from the day of Poland's accession to the European Union, i.e. until 1 May 2016). To that end, one should submit an application to the Minister of Interior for the issuance of a permit to purchase real property. The permit is issued, provided that:

- 1) purchase of the real property does not pose any threat to state defence, state security or public order and safety, and it is in line with the social policy and public health regulations,
- 2) the EU citizen proves that there are circumstances confirming their ties to Poland.

An application for the issue of a permit to purchase real property should be sent to the Minister of Interior to the address: Ministerstwo Spraw Wewnętrznych, Departament Zezwoleń i Koncesji ul. Rakowiecka 2 a, 02-591 Warszawa.

More information:

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

Ministry of Interior

<http://www.msw.gov.pl/portal/pl/88/>

260/Nabywanie_nieruchomosci.html

detailed information about the purchase of real property in Poland

Driving licence⁴

A driving licence issued in any EU Member State remains valid on the territory of Poland.

³ Purchase of real property in Poland is regulated by the Act of 24 March 1920 on the acquisition of real estate by foreigners (Dz.U. of 2004, No. 167, item 1758, as amended).

⁴ The rules of obtaining a driving licence are regulated by the Act on drivers of 5 January 2011 (Dz.U. of 2014, item 600, as amended).

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In order to obtain a Polish driving licence, an EU citizen should:

- 1) reach the minimum age required for driving vehicles in a given category,
- 2) obtain a medical certificate confirming lack of health impediments to drive, and a psychological certificate confirming lack of psychological impediments to drive, if necessary,
- 3) complete training required for a given category,
- 4) pass a state examination required for a given category with positive results,
- 5) reside on the territory of Poland for at least 185 days in each calendar year because of their personal or professional ties, or present a certificate confirming that they have been studying in Poland for at least 6 months.

NOTE:

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 an A2 driving licence for at least 2 years; A2; 21 years old – C, C+E, D1, D1+E subject to detailed regulations pertaining to the minimum age to drive for the members of uniformed services and persons who passed the preliminary qualification; 24 years old – A if a given person has not had an A2 driving licence for at least 2 years; D, D+E subject to detailed regulations pertaining to the minimum age to drive for the members of uniformed services and persons who passed the preliminary qualification.

A driving licence cannot be issued to persons:

- 1) in the case of whom a medical examination revealed active form of addiction to alcohol or to a substance with similar effects as alcohol,
- 2) on whom a prohibition was imposed, by way of a final judgement of a court, to drive motor vehicles (within the validity period and scope of such prohibition),
- 3) whose right to drive was revoked or whose driving licence was confiscated (within the validity period and scope of such decision),
- 4) who has other document confirming their right to drive a motor vehicle,
- 5) who acquired their driving licence abroad, which was then confiscated, or whose right to drive was revoked (within the validity period of confiscation of a driving licence or revocation of the right to drive),
- 6) whose driving licence was replaced due to the monitoring of drivers as described in the Act on drivers.

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

More information:

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

Ministry of Infrastructure and Development,
tab Transport drogowy

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

National Road Safety Council

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 on the flow of capital or payments between EU Member States.

Residence in Poland

EU citizens are allowed to carry out all financial transactions in Poland, including, but not limited to, opening bank accounts and taking loans from financial institutions having a registered office in Poland. EU citizens are also free to transfer abroad the funds transferred to Poland and the income generated in Poland.

In particular cases and in accordance with the EU law, such transactions and operations may be subject to control procedures aimed at implementing preventive measures against money laundering and the financing of terrorism. The procedures consist in the identification of clients and registration of transactions. Also the import to Poland and export from Poland of cash amounting to EUR 10,000 or more, and investment gold and platinum (bars, coins, half-products) regardless of the amount, is subject to control aimed at counteracting the abovementioned activity. Such funds and metals should be reported in writing to **Polish customs duty authorities or to the Border Guard authorities** at the time of entering or leaving Poland.⁵ However, the obligation to report such funds and metals does not apply when the border of Poland is crossed to enter or leave another Schengen country.

More information:

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

Ministry of Finance

⁵ Since 15 June 2007, with regard to import and export of cash, all EU Member States have implemented 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 (OJ L 309 of 25.11.2005, p.9).

Work in Poland

How to find a job in Poland?

Jobs in Poland can be sought in various ways. One of those methods is browsing websites with job opportunities. Another method is submitting a CV and a cover letter to the chosen employer. One may also use the agency services of:

• Public Employment Services

Powiat labour offices have access to job opportunities published online in a central job database at <http://oferty.praca.gov.pl>. In order to receive assistance in the job seeking process, as well as other forms of assistance and vocational activation, one has to register in the labour office as a **jobseeker** or an **unemployed** person.

Registration can be done directly at the powiat labour office or online.⁶

Persons applying for registration as unemployed or jobseekers must present the following documents to the PLO officer:

- 1) identity card or another identification document,
- 2) school graduation certificates, diplomas or other certificates of qualifications or certificates of completion of training,
- 3) employment certificates and other documents necessary for determination of the rights of the applicant,
- 4) documents stating contraindications for the performance of specific work, if the applicant has such documents.

⁶ The procedure of registration of the unemployed and job seekers has been provided for in the Ordinance of the Minister of Labour and Social Policy of 12 November 2012 on the registration of the unemployed and job seekers (Dz.U. of 2012, item 1299).



• Employment agency

All legally operating employment agencies should be entered in the register of entities managing employment agencies, which is confirmed by a **certificate issued by the marshal of a voivodeship**. The list of agencies is available at <http://www.kraz.praca.gov.pl> or at the labour offices portal <http://www.psz.praca.gov.pl>, tab *Rejestr agencji zatrudnienia*. The list is also available at the powiat labour offices, voivodeship labour offices or 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 for whom it seeks a job or other paid work, or whom assists in choosing the right occupation and place of employment.

Work in Poland

• Websites with job opportunities

They allow for browsing jobs or uploading CVs. The list of websites below is not exhaustive and contains examples of websites for jobseekers. They are mostly run by private entities. Their inclusion in this brochure should not be interpreted as a recommendation of a given website owner by the Ministry of Labour and Social Policy, but merely as an example illustrating the vast opportunities of online job seeking.

Examples of 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>,
<http://www.careerjet.pl>.

• Newspapers with job opportunities

Most daily newspapers, both nationwide and local, have special sections with job opportunities. Most advertisements can be found in the Monday edition of *Gazeta Wyborcza* (*Praca* insert) and in the *Moja Kariera* insert in *Rzeczpospolita*, published on Wednesdays.

More information:

<http://www.praca.gov.pl>
Public Employment Services online,
<http://www.psz.praca.gov.pl>
information portal of Public Employment Services,

<http://www.zielonalinia.gov.pl>
Employment Services Centre for Information and Consultation,
<http://www.eures.praca.gov.pl>
Polish EURES information website,
<http://www.kraz.praca.gov.pl>
register of employment agencies,
<http://www.mbp.ohp.pl>
jobs posted by the Voluntary Labour Corps.

How to write a CV and a cover letter?

A CV should include the following information:

- personal details (first name, last name, address, telephone number, e-mail),
- education,
- professional experience,
- additional qualifications,
- additional skills.

The following clause (signed by hand) should be written under the CV: *I hereby agree for the storage and processing of my personal data for recruitment purposes (pursuant to the Act of 29 September 1997 on personal data protection).*

The CV should be as concise 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. It can 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 analysed the CVs and cover letters of the candidates, the employer invites selected persons for a job interview.

Model CVs and cover letters can be found e.g. at the Public Employment Services

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website <http://www.psz.praca.gov.pl>, tab *Jak przygotować się do rozmowy?* Practical advice on how to write a CV and cover letter can also be found at the website of the Employment Services Centre for Information and Consultation <http://www.zielonalinia.gov.pl>, tab *Employment*.

Agreements that form the basis for working in Poland

NOTE:

Citizens of EU Member States may work in Poland without the need to obtain a work permit.

1. Employment contract

The primary form of employment in Poland is an **employment contract**. It is also the most advantageous contract as far as additional rights are concerned, i.e. the employee entitlements. The matters related to the employment contract are regulated by the Labour Code.⁷ Other forms of employment in Poland include an appointment, nomination, election and a cooperative employment contract. Other forms of employment may be used if such a possibility has been provided for by law.

When entering into an employment contract with a Polish employer, EU citizens are, as a rule, subject to Polish Labour Code regulations.

The Labour Code defines the following types of employment contracts:

- **employment contract for a probation period** – such a contract can precede any other contract, but it cannot be executed for a period longer than three months,
- **fixed-term employment contract** – it is a long-term contract. The Labour Code restricts the number of such contracts to be entered into with the same employee. Should a fixed-term employment contract be executed twice for the 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 fixed-term contract). Such an effect, i.e. conclusion of a permanent employment contract, occurs when the interval between termination of the previous fixed-term employment contract and the date of execution of the next fixed-term employment contract does not exceed one month.
- **employment contract for a specific task,**
- **permanent employment contract.**

Apart from the abovementioned options, there are also non-standard forms of employment:

- **part-time work**, which cannot be imply less advantageous conditions of work and pay than the ones applicable to the full-time work of the same or similar type,
- **temporary work**: the employee is hired on the basis of an employment contract via a temporary work agency to perform temporary work for and under the supervision of another entrepreneur, the so-called user employer; it can be work of a seasonal, periodic and short-term

⁷ Dz.U. of 1998 No. 21, item 94, as amended.

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nature, or work the timely execution of which would not be possible, or work performed in replacement for an absent employee of the user employer,

- **teleworking**, i.e. work that can be carried out on a regular basis outside the workplace with the use of means of electronic communication; such form of employment is voluntary. Teleworking regulations guarantee equal treatment in employment, including prohibition of discrimination due to engaging in this form of employment or declining to engage in teleworking.

Entering into an employment contract

An employee has to be at least 18 years old, subject to regulations governing the employment of minors. A minor in this context is a person aged at least 16 but not yet 18. As a rule, it is forbidden to employ a person younger than 16 years old in Poland.

An employment contract should be made 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 work and payment, in particular:

- the type of work,
- the place of work,
- the salary for a given type of work, with information about the payroll components,
- the working time,
- the date of starting work.

If an employment contract has not been made in writing, the employer should confirm in writing the arrangements concerning the type of the contract, the parties and the terms and conditions at the latest on the day when the employee starts work.

Changes in the terms and conditions of an employment contract

A change in the terms and conditions of an employment contract will be null and void unless made in writing, and it can be introduced:

- **by mutual agreement of the parties** (the employer and the employee agree to change the terms and conditions of the contract and define the date from which the changes would become effective),
- **by the employer by way of termination notice that modifies the terms and conditions of work and payment.**

In such situation, the employee may:

- accept the offered terms and conditions; after the end of the notice period, they would be bound by the new terms and conditions,
- refuse to accept the offered terms and conditions before the end of the half of the notice period; after the end of the notice period, the employment contract will be terminated;
- submit no declaration, which would imply their acceptance of the offered terms and conditions; after the end of the notice period, they would 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 one of the parties upon prior notice,
- by one of the parties without prior notice,
- when the contract duration has expired,
- when the work under the concluded contract has been completed.

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Termination of an employment contract by mutual agreement of the parties

– under this procedure, the employer and the employee agree to terminate the employment contract within the agreed deadline.

Termination of an employment contract upon prior notice

– the employment contract is terminated by the employee or the employer in writing **upon prior notice**.

The notice period for a permanent employment contract depends on the period of employment with a given employer. The notice period is: two weeks if an employee was employed for less than six months; one month if an employee was employed for at least six months; and three months if an employee was employed for at least three years. In the case of fixed-term contracts for a period longer than six months, the parties can agree to terminate the contract earlier upon two weeks' notice.

Termination of an employment contract without prior notice

– an employment contract is terminated by the employee or the employer in writing **without prior notice**. **The employer** may terminate an employment contract under this procedure **through the fault of the employee**, if:

- the employee is in gross breach of their basic obligations,
- the employee commits a crime within the duration of the employment contract, which prevents their further employment at the specific position, if the

crime is obvious or confirmed by a final judgement of a court,

- the employee loses their licence to work at a specific position, through the fault of the employee,

or through no fault of the employee, if:

- the employee is unfit for work due to an illness taking place for a specific time, in accordance with the labour law,
- the employee is absent at work for legitimate reasons other than an illness, for a period longer than one month.

The employee may terminate an employment contract without prior notice, if:

- a medical certificate confirms that the work carried out by that employee has detrimental impact on their health, and the employer does not transfer them within the deadline specified in the medical certificate to perform other type of work that is suitable in terms of their health and professional qualifications,
- the employer is in gross breach of their basic obligations toward the employee.

Poland also regulates in detail the conditions of termination of employment contracts for reasons unrelated to employees. Such regulations govern collective and individual redundancies and apply to employers who employ at least 20 workers.

Working time

The working time cannot exceed 8 hours a day and 40 hours a week (with an average working week lasting five days) in the given settlement period. The weekly working time, including overtime, cannot exceed 48 hours on average in the given settlement period. Work on Sundays and holidays is acceptable in cases specified in the Labour Code, e.g. in shift work, in

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transport and communication, and with regard to work necessary due to its social usefulness and everyday needs of the community. The employer is obliged to grant other work-free day for an employee who works on Sundays and holidays, and a work-free Sunday at least once every four weeks.

The night time is eight hours, between 21 p.m. and 7 a.m. An employee working at night is entitled to an additional bonus for each hour of work at night.

Work in overtime is the work performed in excess of the standard working time and in excess of the extended daily working time, e.g. in case of a rescue operation to protect human life or health, property or the environment, in case of repairs or due to specific needs of the employer. The maximum amount of overtime work in a calendar year resulting from extraordinary needs of the employer is 150 hours. Remuneration for working overtime can be provided in the form of a bonus or a time off work.

Salary

The salary should be agreed upon so as to correspond to the type of work and to the qualifications required for such work, and to take into account the amount and quality of the 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 already performed work. An employee has the right to receive salary for the time when no work was performed only if the applicable labour law regulations so provide. Salary is paid at least once a month on a fixed date agreed upon in advance. The salary is paid in cash. Payment of a part of the salary in the form other than cash is acceptable only when the labour law regulations or the collective labour agreement so provide. Salary can be paid otherwise than directly to the employee, e.g. to a bank account, upon prior written consent of the employee or if the collective labour agreement so provides.

To protect salaries, Polish Labour Code stipulates that an employee is not allowed to waive their right to remuneration or to transfer it to another person.

Polish law provides for the minimum guaranteed salary. At present, it amounts to PLN 1,680 gross (as of 1 January 2014) for a full-time employee.

Annual leave

An employee is entitled to an annual, uninterrupted, paid leave. An employee is not allowed to waive their right to such 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 a leave for each completed month of work, in an amount of 1/12 of the annual leave to

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which they are entitled for one completed year of work. An employee acquires the right to further leaves in every following calendar year.

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

The employer is obliged to grant leave to the employee in the calendar year in which the employee acquired the right to the leave. Unused leaves should **be used by the end of the third quarter** of the following calendar year. Should the leave be unused until the day of termination of the employment contract, the employee is entitled to a cash equivalent for the leave.

Upon the employee's request, the leave can be divided into parts. In such 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 have received if they had worked during that period.

Other leaves and special leaves

Apart from the annual leave, the Labour Code defines the following types of leave:

- **unpaid leave** – granted upon written request (this type of leave is not included in the employment period on which employee entitlements depend),
- **maternity leave** – it is granted to a female employee who has given birth, and equals:
 - 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.

Having used 14 weeks of maternity leave, the employee may transfer the remaining part of her maternity leave to the father taking care of the child. Before the expected date of delivery, no more than six weeks of maternity leave can be used.

A female employee has also the right to **additional maternity leave** that is granted upon request directly at the end of maternity leave and which equals:

- up to six weeks for one child at one birth,
- up to eight weeks for more than one child at one birth.

Part of the maternity leave can be used by the employee being the father taking care of the child.

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

- **parental leave** – directly after the end of the additional maternity leave, the employee is entitled to 26 weeks of parental leave, regardless of the number of children at one birth. Parental leave is granted upon written request of the employee. Both parents can use the parental leave; however, total period of the leave cannot exceed 26 weeks. It can be used in full or divided into up to three consecutive parts, no shorter than eight weeks each. Parental leave is a paid leave during which a maternity benefit is paid, equalling 80% or 60% of the salary, depending on the chosen settlement method,
- **paternity leave** – it is granted to a male employee – the father taking care of the

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child, upon his request, before the child reaches the age of 12 months; the leave is two weeks. Maternity benefit is granted to the father (employee) for the period of the paternity leave.

- **child care leave** – it is granted to an employee and for up to three years in order to exercise personal care of the child; however, no longer than until the child reaches the age of 5; in order to use 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 child care leave at the same time for the period of three months,
- **training leave** – is granted to an employee who improves their professional qualifications at the employer's initiative or with the employer's approval in accordance with the provisions of the Labour Code,
- **special leaves are granted e.g. in the case of:**
 - employee's wedding or birth of their child, death and funeral of the employee's spouse or of 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 any other dependant of the employee or under their direct care – one day.

If a special leave is granted e.g. because of a wedding, birth or funeral, the employee is entitled to a salary 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 in terms of employee entitlements.

More information:

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

Ministry of Labour and Social Policy

<https://rodzina.gov.pl>

everything about family

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

information about parental leave

<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 its provisions, such as working time or place of work. This type of contract is governed by the Civil Code. A contract of mandate is entered into for a specified or unspecified time. A mandatary undertakes to carry out specific activities for the mandator. It is referred to as an agreement of due diligence: the mandatary does the work „as best as they can”. The mandatary 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. If the contract is terminated by the mandator, they are obliged to refund all costs incurred

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by the mandatary and to pay the part of the remuneration for the activities performed. If the contract is terminated by the mandatary, they are obliged to liquidate the damage incurred by the mandator on the account of failure to perform the contract.

After execution of a contract of mandate, the mandatary is subject to the provisions concerning social insurance and taxes.

3. Contract for specific work

A contract for specific work is governed by the provisions of the Civil Code. It is a so-called 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.

Please note that the use of the contract of mandate or contract for specific work in order to circumvent the regulations on social insurance and employee entitlements is an offence. Work during fixed hours, with a fixed scope of duties and under the supervision of the employer might be perceived by audit authorities as work performed under an employment contract.

Recognition of professional qualifications

If an EU/EEA citizen intends to work in a regulated profession in Poland or has acquired their qualifications in Poland and intends to work in another Member State in a profession that is regulated in such Member State, they need official recognition of qualifications. Qualifications are recognised by competent authorities of the re-

ceiving Member State. In the case of non-regulated professions, decision on the employment of a person having qualifications acquired in other EU/EEA Member State belongs to the employer. Official recognition of professional qualifications is not necessary.

Recognition of professional qualifications acquired in the EU/EEA is regulated by Directive 2005/36/EC of the European Parliament and of the Council of 7 September 2005 on the recognition of professional qualifications (OJ L 255 of 30.09.2005, p. 22, as amended).⁸ The Directive was implemented in the Polish law by way of the Act of 18 March 2008 on the rules of recognition of professional qualifications acquired in the European Union Member States (Dz.U. No. 63, item 394) and separate regulations for individual sectoral professions: **doctors, dental practitioners, nurses, midwives, pharmacists, veterinary surgeons and architects.**

The aim of Directive 2005/36/EC is to guarantee to each citizen of an EU Member State the recognition of qualifications for pursuing a regulated profession or activity in a Member State other than the one in which they have acquired their professional qualifications.

Recognition of professional qualifications takes place on the basis of:

⁸ Directive of the European Parliament and of the Council No. 2005/36/EC of 7 September 2005 on the recognition of professional qualifications (OJ L 255 of 30.09.2005, p. 22, as amended), consolidated the Directives of the so-called general system (89/48, 92/51, 99/42) and the Directives of the so-called sectoral system concerning the professions of: doctor, dental practitioner, veterinary surgeon, pharmacist, nurse, midwife, architect.

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

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

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, instead of being recognised automatically, they are considered individually by relevant competent authorities of the receiving country. If the disparities in education or practice of a given profession are significant, the competent authority may make the recognition of qualifications conditional on the application of one of the compensation measures, i.e. completion of an adaptation internship or taking an aptitude test, whereas in most cases the decision is made by the applicant. In addition, professional experience of the person applying for the rec-

ognition of qualifications is also taken into consideration.

An application for recognition of professional qualifications with relevant appendices should be submitted to the institution indicated as the authority competent for recognising qualifications to practice a given regulated profession.

Where deficiencies are detected in the documentation, the competent authority requests the applicant in question to complete it. The decision on the recognition of professional qualifications should be issued within three months from 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 qualifications, the competent authority may consult the Ministry of Science and Higher Education or a board of education on the foreign educational attainment of the applicant.

Provisions of cross-border services

EU citizens who practice a profession or pursue activity in one of the EU Member States in accordance with the legislation in force in such Member State have the right to provide services on the territory of another Member State with regard to that profession or activity.

Such services can be provided on the following conditions:

- the provider moves to another Member State in order to provide services on a temporary and occasional basis,
- if a given profession is regulated in the “receiving” Member State and it is not regulated in the Member State where

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the provider has its registered seat, the provider needs to prove that they have been practising their profession/pursuing their activity in the latter Member State for at least two years in the last ten years preceding the provision of the services in question. This requirement does not apply if the education or vocational training preparing to practice a given profession/pursue a given type of activity is regulated in detail by applicable legislation.

In the case of providing services for the first time with regard to regulated professions connected with health or public safety, the defective practising of which could have serious consequences for the clients, the competent authority of the receiving Member State may verify the professional qualifications of such service provider (prior check).⁹

NOTE:

EU citizens who acquired their professional qualifications in one of the EU Member States and who would like to practice their profession in Poland should first verify whether their profession is a **regulated profession** in Poland. The list of regulated professions is available at the website of the Ministry of Science and Higher Education: <http://www.nauka.gov.pl/informacje-dla-przyjezdzczych/wykaz-zawodow-regulowanych-w-polsce.html>

⁹ The list of professions related to public health and safety has been provided for in the Ordinance of the Prime Minister of 5 March 2009 on the determination of regulated professions for which qualification recognition proceedings can be initiated (Dz.U. of 2009, No. 38, item 302, as amended).

A regulated profession is a set of professional activities the practising of which depends on whether the requirements laid down in the regulations effective in a given Member State are met with regard to the access to the practising of respective professions. Each EU Member State decides on a discretionary basis on regulating access to certain professions. Therefore, the same profession could be regulated profession in one Member State, while in other Member States it would not be regulated.

Polish information centre for the recognition of professional qualifications in accordance with Directive 2005/36/EC – contact

Ministry of Science and Higher Education

Telephone: +48 22 52 92 266

Fax: +48 22 50 17 130

e-mail: kwalfikacje@mnisw.gov.pl – please note only e-mails containing the following information: first name and last name of the person requesting information, address (post code, city, street, house/flat number) and description of the specific case will be answered.

Information about the recognition of documents certifying education, both for academic and for professional purposes, is provided by the Department of International Cooperation of the Ministry of Science and Higher Education, ul. Wspólna 1/3, 00-529 Warsaw,

Telephone: +48 22 628 67 76

Fax: +48 22 628 35 34

e-mail: enic-naric@nauka.gov.pl – please note only e-mails containing the following information: first name and

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last name of the person requesting information, address (post code, city, street, house/flat number) and description of the specific case will be answered.

More information:

<http://www.mnisw.gov.pl>,

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

websites of the Ministry of Science and Higher Education

<http://www.buwiwm.edu.pl>

Bureau for Academic Recognition and International Exchange

Taxes

Thirteen types of taxes are effective in Poland, which could be divided into direct taxes (payable by the taxpayer who is obliged to pay the tax to the revenue office) and indirect taxes (payable while purchasing goods).

Direct taxes include:

- 1) personal income tax (PIT),
- 2) corporate income tax (CIT; the applicable rate in Poland is 19%),
- 3) tax on inheritance and donations,
- 4) tax on civil law transactions,
- 5) agricultural tax,
- 6) forestry tax,
- 7) property tax,
- 8) motor vehicles tax,
- 9) tonnage tax (for ship owners operating seagoing commercial vessels in international seafaring),
- 10) tax on extraction of certain minerals.

Indirect taxes include:

- 1) value added tax (VAT; there are four applicable VAT rates in Poland: 23%, 8%, 5% and 0%),
- 2) excise duty,
- 3) gambling and lottery tax.

Personal income tax is obligatory for all natural persons who generate income.

Income exempt from PIT and income in the case of which tax collection was waived are the exceptions from this principle. At the same time, **persons residing in Poland**, to whom the principle of unlimited tax liability

applies, are obliged to pay tax **on their total generated income regardless of the location of the sources of income.** On the other hand, **persons who do not have a place of residence in Poland** are subject to a **limited tax liability**. This means that tax **in Poland covers only the income generated on 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), or income from business operations pursued by an establishment on the territory of Poland.

The abovementioned tax rules are applicable while respecting the agreements for avoidance of double taxation to which Poland is a party.

The method of calculation of the income tax 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**

According to the progressive tax scale, tax covers e.g. the income from hired work, pensions or business operations. If they meet the conditions specified by law, taxpayers who tax their income according to the progressive tax scale can use joint taxation of spouses and preferential taxation of single parents.

The applicable personal income tax rates:

Basis for tax calculation in PLN		The tax amounts to
Over	Up to	
	85,528	18% minus the amount to be deducted from the tax 556 zloty 02/100
85,528		14,839 zloty 02/100 + 32% of the surplus over PLN 85,528

Taxes

Tax returns for a given year are submitted on a relevant form by 30 April of the following year to the revenue office competent for the place of residence of the taxpayer as of the last day of the fiscal year. Tax returns can be submitted in the form of traditional (paper) documents or electronic documents.

- **19% business income tax**

Income from non-agricultural business operations can also be subject to a 19% tax rate if the taxpayer chooses so when submitting a written declaration about the choice of such a taxation method to the competent head of the revenue office. Tax returns for the 19% tax for a given year are submitted on a relevant form to the competent revenue office by 30 April of the following year;

- **flat-rate taxation of business operations**

Provided that they meet the conditions specified in the Act on flat-rate income tax on certain revenues of natural persons, taxpayers also have an option to choose one of the flat-rate taxation forms for the income (revenue) generated from non-agricultural business operations, i.e.:

- flat-rate payment on registered revenue: tax return concerning this form of taxation is submitted on a relevant form by 31 January of the following fiscal year,
- tax deduction card;

- **single 19% tax rate**

A single 19% tax rate applies to certain types of capital income (e.g. from sales of securities or derivatives) from which the



income is settled in a separate tax return submitted within the abovementioned deadline;

- **flat-rate income tax**

A flat-rate income tax applies to e.g. wins in lotteries, interest and discount on securities, or interest on cash (unrelated to the pursued business activity) accumulated on the taxpayer's bank account.

More information:

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

Ministry of Finance

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

National Tax Information

<http://www.pit.pl>

a website on taxes in Poland.

Pursuing business activity

In accordance with the Act on freedom of economic activity¹⁰, anyone is free to start, pursue and end business activity in Poland on equal rights, provided they comply with the legislation in force. However, freedom of business may be limited. Restrictions in this respect are acceptable solely by way of an act of law and exclusively with regard to vital public interest.

Polish law offers a broad spectrum of available legal forms of pursuing business, from sole traders, through civil law partnership and partnerships without legal personality, to companies. The factors that determine the final decision on the legal form include the requirements relating to the initial capital, the scope of liability of shareholders or formal matters connected with the establishment of an enterprise.

An entrepreneur can start up business on the day of submission of an application for entry in the register to the Central Registration and Information on Business (CEIDG) or after the date of entry in the National Court Register. A company in the process of formation may start its business operations before the entry in the National Court Register becomes effective.

NOTE:

EU citizens may pursue business activity in Poland under the same rules as Polish citizens.

Sole traders

Business pursued on the basis of an entry in the Central Registration and Information on Business (CEIDG) register involves one's own assets.

In order to pursue such activity, EU citizens should take the following measures:

Measure 1 – submission of an application for registration to the Central Registration and Information on Business (CEIDG)

Applications for registration in CEIDG are submitted via a digital form available on the CEIDG website: www.ceidg.gov.pl. Such applications must 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*).

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

Each application for registration in the CEIDG should have attached a declaration about absence of judgements with a prohibition on the pursuit of business activity, a prohibition on practicing a specific profession and a prohibition on pursuit of an activity that is connected with upbringing, treatment, education or care of minors.

After submission of an online application for entry in CEIDG, applicants receive a relevant confirmation of receipt to the e-mail address specified in the application. If the application is submitted in person, the gmina office confirms its receipt.

¹⁰ Starting business operations in Poland is governed by the Act on freedom of economic activity of 2 July 2004 (Dz.U. of 2013 item 672, as amended).

Pursuing business activity

The data provided in the application for entry in CEIDG are sent, without the trader's involvement, to the competent revenue office, statistical office and Social Insurance Institution or Agricultural Social Insurance Fund with information about the entry to CEIDG.

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 taxpayer's registration for contributions paid to the Social Insurance Institution, as well as a declaration of the selected form of taxation. 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 the basis for the creation of data bases and data banks on these entities.

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

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

The following information should be provided in the application:



- specification of the entrepreneur and their PESEL number (personal identification number), if any,
- date of birth,
- citizenship,
- specification of the entrepreneur's place of residence and address and, if business operations are regularly carried out outside the place of residence, specification of such place and address of the main establishment,
- entrepreneur's NIP number, if any,
- specification of the objects of business operations (in accordance with the Polish Classification of Activities, PKD),

Pursuing business activity



- indication of the start date of business operations,
- the form of the income tax to be paid,
- information on the existence or absence of community property during marriage,
- telephone number and e-mail address, if any.

An application for registration in CEIDG is free of charge. VAT-R statements (declaration of application for registration submitted by VAT taxpayers) involve a fee (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,
- taxation on general terms.

One should also indicate the type of accounting documentation to be maintained: accounting books, revenue and expense ledger, or other registers.

Measure 2 – business stamp

The business stamp might prove useful for financial and banking purposes. It should contain (at least) the following data: full business name, registered seat and Tax Identification Number (NIP).

Measure 3 – opening a business bank account

An entrepreneur in Poland is not obliged to have a bank account, neither a personal nor a business one. Nonetheless, a bank account is necessary to conduct major financial transactions and facilitates handling of formal matters at offices. To open a bank account, depending on the requirements of respective banks, the following documents are required:

- 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 business stamp.

Revenue office should be notified of the opening of a business bank account by an update form CEIDG-1. The addresses of respective revenue offices are available at: <http://www.pit.pl/urzedyskarbowe/>

Pursuing business activity

Measure 4 – reporting the premises where the business activity is to be pursued

The premises that will constitute the sole trader's registered office should be reported to the **city hall or gmina office** for property tax purposes.

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 business activity register. In order to register a civil law partnership, no capital is required. All partners are jointly and severally liable for the partnership's liabilities, without any limitations, with all their assets.

Partnerships

- 1) **General partnership** – the basic form of a partnership. Its characteristic feature is the scope of the partners' liability. They bear subsidiary and unlimited liability for the partnership's liabilities. Each partner has the representation right.
- 2) **Limited liability partnership** – intended exclusively for the practice of liberal professions listed in the Code of Commercial Companies and Partnerships. Partners in the partnership can be the persons authorised to practice the following professions: solicitor, pharmacist, architect, civil engineer, auditor, insurance broker, tax consultant, stockbroker, investment adviser, accountant, doctor, dental practitioner, veterinary surgeon, notary, nurse, midwife, legal counsel, patent agent, certi-

fied property valuator and sworn translator/interpreter. Provisions governing limited liability partnerships conveniently regulate the matters of liability: a partner in the partnership is not held liable for the partnership's liabilities arising from the practice of a liberal profession by other partners in the partnership. Partners in a limited liability partnership may appoint a board of directors.

- 3) **Limited partnership** – intended both for natural and legal persons and enables significant limitation of liability. At least one of the partners – the unlimited partner – has unlimited liability for the partnership'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** – intended for the pursuit of large-scale business operations. Pursuant to applicable regulations, the minimum contribution of PLN 50,000 (ca. EUR 1,260) is required. The scope of liability in a limited joint-stock partnership is regulated the same way as in a limited partnership.

Companies

- 1) **Limited liability company (LLC)** – a legal person. LLC can be established both by natural and legal persons. The liability for the company's liabilities is unlimited. The minimum initial capital of PLN 5,000 (ca. EUR 1,260) is required. The shareholders, as a rule, bear liability up to the amount of the capital. The meeting of shareholders is the highest

Pursuing business activity



company body. 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 also appointed.

- 2) **Joint-stock company** – a legal person. Joint-stock companies can be established both by natural and legal persons. The minimum initial capital of PLN 100,000 (ca. EUR 25,100) is required. The company bears responsibility for its liabilities, as a rule, up to the amount of the share capital. The meeting of shareholders is the highest company body. 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 as well.

Branches and representative offices

A **branch**, as defined in the regulations on freedom of economic activity, is a separate and independent (in terms of organisation) part of business activity pursued by an entrepreneur outside their main registered office. On the other hand, the activities of a **representative office** may cover solely operations relating to advertisement and promotion of a foreign entrepreneur. In the case of a representative office, an entry in the register of foreign representative offices, kept by the Ministry of Economy, is required.

In the case of partnerships, companies and branches of foreign entrepreneurs, an entry in the National Court Register is required.

More information:

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

Central Registration and Information on Business (CEIDG)

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

Ministry of Economy

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

Ministry of Justice (tab *National registers*)

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

Polish Agency for Enterprise Development – provides assistance to persons who want to open their own business, and to the already operating businesses

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

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

National Tax Information

stat.gov.pl – Central Statistical Office

Pursuing business activity

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

Polish Information and Foreign Investment Agency,

<http://www.twoja-firma.pl>

portal for small and medium-sized enterprises run by Bankier.pl Group

<http://bip.ms.gov.pl/pl/rejstry-i-ewidencje/okrajowy-rejestr-sadowy/>

National Court Register (access to the National Court Register is also available at the Ministry of Justice website www.ms.gov.pl, tab *National registers*)

<https://www.biznes.gov.pl/>

Point of Single Contact – website offering detailed information on the necessary procedures and potential permits, licenses, authorisations or professional qualifications.

Social security in Poland

The system of social security in Poland¹¹ includes:

- retirement insurance,
- disability insurance,
- sickness insurance,
- accident insurance.

An insured is a natural person who is subject to at least one type of social security. The act on the social security system introduced compulsory and voluntary insurance and the possibility to continue insurance.

The following persons are covered by the compulsory pension and disability pension insurance: employees, with the exception of prosecutors, as well as members of agricultural cooperatives, contractors, persons pursuing non-agricultural business activity, clergymen, members of parliament and senators receiving wages, persons collecting unemployment benefit, persons on child care leave or collecting maternity benefit.

Persons covered by the compulsory pension and disability pension insurance may continue the insurance on a voluntarily basis after it expires. Continuation of the insurance is possible if a person has no other title to social security.

Sickness insurance is compulsory for persons who are covered by the compulsory pension and disability insurance, including employees, with the exception of prosecutors, members of agricultural cooperatives and agricultural group cooperatives, or persons performing the alternative civilian service.

Persons covered by the compulsory pension and disability pension insurance, e.g.

who pursue non-agricultural activity, or who work on the basis of contract for mandate or an agency contract, may register for the sickness insurance on a voluntarily basis.

Accident insurance is compulsory for persons who are covered by the compulsory pension and disability insurance, such as employees, contractors, members of agricultural cooperatives, persons pursuing non-agricultural activity and persons who cooperate with them.

The rates of the pension, disability and sickness insurance contributions are identical for all insured:

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

The rate of accident insurance contributions is variable, from 0.67% to 3.86% of the contribution assessment base – depending on the group, i.e. type of activity to which the contribution payer belongs, in accordance with the Polish Classification of Activity (*Polska Klasyfikacja Działalności*, PKD). The full amount of this contribution is paid by the employer.

Social Insurance Institution (*Zakład Ubezpieczeń Społecznych*, ZUS) is the main enforcement authority with regard to social security regulations. It collects social insurance contributions and distributes benefits (e.g. pensions, disability pensions, sickness or maternity benefits) in the amount and on

¹¹ Regulations on the social security system in Poland have been provided for in the Act of 13 October 1998 on the social security system (Dz.U. of 2009 No. 205, item 1585, as amended).

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the conditions laid down in the general regulations in force. ZUS manages the Social Insurance Fund, which is a state-owned earmarked fund established on the basis of applicable legislation to implement the tasks relating to social insurance.

NOTE:

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

Retirement insurance

Retirement insurance is a guarantee of income after the end of the professional career and after the pension age is reached. The money for future pensions is accumulated on the basis of monthly salary-based contributions.

The reform of the Polish pension system entered into force on 1 January 1999. Future pensioners may collect their pensions from two sources:

- from the reformed Social Insurance Institution,
- from open pension funds.

It is also possible to establish occupational pension schemes, which are voluntary and complementary to the general pension system. Additional form of pension scheme is an individual pension account (*indywidualne konto emerytalne*, IKE), where pension savings can be kept without the need to pay the 19% capital gains tax. In the case of death of the account owner, the accumulated funds are also exempt from tax on donations and inheritance.

Another form of pension scheme is an individual pension security account (*indywidualne*

alne konto zabezpieczenia emerytalnego, IKZE). Payments made to this account are deducted from the personal income tax base. Withdrawal from IKZE after the end of the savings period, refund of the accumulated funds and payment of the funds accumulated on IKZE to an entitled person in the event of death of the insured are subject to taxation according to the tax scale.

As a rule, pensions are granted upon request of the stakeholder. **Decisions on the award of pensions** are issued by disability pension authorities competent for the place of residence of the applicant. Pension award proceedings start after the submission of the application.

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 Institution,

Pillar II is governed by private institutions – open pension funds (*otwarte fundusze emerytalne*, OFE). An open pension fund is a legal person whose aim is to collect funds from insurance contributions and invest them on the financial market. Those funds are allocated to the pensions of fund members when they reach pension age.

Pillar III, voluntary, whose aim is to ensure extra benefits for additional contributions, includes occupational pension schemes (PPE) and individual pension accounts (IKE).

Retirement insurance contribution amounts to 19.52% of the contribution assessment base. The amount is calculated against the contribution assessment base, which cannot exceed the amount of average remuneration.

Social security in Poland

neration multiplied by thirty in a calendar year. If the contribution assessment base of the insured exceeds the amount of average remuneration multiplied by thirty in a calendar year, no retirement insurance contributions are collected in the remaining months of that year.

If the insured has not registered with an open pension fund, the 19.52% contribution credits:

- the account with the Social Insurance Institution – 12.22%,
- the sub-account with the Social Insurance Institution – 7.3%.

If the insured decides to transfer their contribution to an account with OFE, the 19.52% contribution is divided as follows:

- 12.22% – credits the account with the Social Insurance Institution,
- 4.38% – credits the sub-account with the Social Insurance Institution,
- 2.92% – credits the account with the open pension fund (OFE).

The retirement insurance contribution is financed in equal proportions by the employer and by the insured, but the whole amount of contribution paid to the open pension fund is paid from the part financed by the insured. The employer is responsible for the payment of contributions to the Social Insurance Company.

The pension system is based on the close connection of the amount of the benefit with the amount of the actually paid contribution. The basis for calculating pension is the (total) amount of retirement insurance contributions.

Pension is granted to women aged at least 60, and men aged at least 65. There is no minimum insurance period required for granting the pension. At present, Poland is

in a transition period during which the pension age will be gradually extended from 60 years for women and 65 for men to 67 for both men and women.

Therefore, the moment of retirement will be an individual decision of each insured person who reaches the minimum age, regardless of their gender.

Decisions on the award of pensions are issued by Social Insurance Institution bodies competent for the place of residence of the applicant. Pension award proceedings start after the submission of the application.

In the case of citizens residing in another EU Member State, as well as persons residing outside the EU, with whom Poland is bound by an international agreement on social insurance, pension obligations are fulfilled by the Foreign Pensions Department of the Social Insurance Institution Central Office and/or the organisational units of the Social Insurance Institution designated by the President of the Social Insurance Institution. Similar rule applies to persons with regard to whom, when determining their right to pension and its amount, the periods of insurance completed abroad were taken into account, if the international agreements so provide.

Disability insurance

Disability insurance guarantees cash benefits in case of losing income due to disability (incapacity for work) or death of a breadwinner in a family. In such a situation persons who pay disability insurance contributions are granted **disability pension for incapacity for work**, which is a substitution for lost remuneration or in-

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come, and in the case of death of an insured breadwinner in a family, the family members are granted **family pension**.

The disability insurance contribution is 8% of the contribution assessment base, where 6.5% is from the funds of the employer, and 1.5% from the funds of the employee.

1. Disability pension due to incapacity for work

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

- is unable to work,
- has completed the required contribution and non-contribution periods,
- incapacity for work occurred in the periods precisely defined in the Act.

A person who is unable to work is a person who has lost completely or partially the ability to perform paid work due to impairment of the body proficiency and does not show promise to regain the ability to perform work after retraining. A person who is fully unable to work is a person who has lost the ability to perform any work. A person who is partially unable to work is a person who to a considerable degree lost their ability to perform work adequate to the level of their qualifications.

Incapacity for work and its degree is certified by a certified occupational medicine physician from the Social Insurance Institution as the first certifying instance. An applicant has the right to appeal against the physician's opinion to the Social Insurance Institution 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 time of death had the right to pension or disability pension due to incapacity for work, or who met the conditions required to be granted one of those benefits. When analysing the right to collect the family pension, it is assumed that the deceased person was fully unable to work.

3. Training allowance

Training allowance is granted to a person who fulfils the conditions for granting disability pension due to incapacity for work, and with regard to whom retraining was recommended due to the incapacity for work in the current profession. It is granted for the period of six months. That period can be shortened or extended up to 30 months. The amount of training allowance is 75% of the assessment base, and when the incapacity for work is the result of an accident at work or occupational disease, the allowance amounts to 100% of the assessment base.

Social insurance for industrial accidents and occupational diseases

Insurance for industrial accidents and occupational diseases covers e.g. 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. They include:

- **sickness benefit** – for an insured person whose incapacity for work has been

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caused by an industrial accident or occupational disease,

- **rehabilitation benefit** – paid after the sickness benefit is exhausted, if the insured is still unable to work but further treatment or rehabilitation may render them fit for work,
- **compensating benefit** – for an insured person who is an employee, whose remuneration was reduced due to permanent or long-term damage to their health,
- **one-time compensation** – for an insured person whose health was damaged permanently or for a long period of time, or for the family members of a deceased insured person or a person who collected disability pension,
- **disability pension for an 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** – for a person with regard to whom retraining was recommended due to the incapacity for work in the current profession as a result of an industrial accident or an 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 disability pension, considered entirely unable to work or live on their own, or who is over 75,



- **covering the costs of treatment** – relating to dentistry and preventive vaccination and supply of orthopaedic equipment, within the scope stipulated by the Act.

The method of calculating the percentage amount of the accident insurance contribution depends on the number of the insured registered for such insurance by the employer.

The accident insurance contribution is fully paid by the employer.

Social insurance for sickness and maternity

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

Sickness and maternity insurance contribution amounts to 2.45% of the contribution assessment base. The contribu-

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tion is paid in full from the funds of the insured.

The following benefits are paid under sickness and maternity insurance:

- **sickness benefit**

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

The sickness benefit is granted to an insured person in the amount of 80% of the contribution assessment base, and for the period of hospitalisation – in the amount of 70% of the contribution assessment base.

If the incapacity for work, which was caused due to an accident on the way to or from work, occurred during pregnancy, or concerns tissue, cell or organ donors, the sickness benefit is paid in the amount of 100% of the assessment base.

- **maternity benefit**

Maternity benefit is granted to an insured person who during the period of sickness insurance or during 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 decision was made about an adjournment of compulsory education – up to 10 years of age, and who starts adoption proceedings in the guardianship court,

- takes a child up to 7 years of age for upbringing as foster family, and in the case of a child with regard to whom there decision was made about an adjournment of compulsory education – up to 10 years of age, with the exception of professional foster families unrelated to the child.

Provisions concerning the right to maternity benefit in the case of taking a child for upbringing also apply to the insured men.

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

Maternity benefit can be also granted to an insured father of the child if the mother of the child used at least 14 weeks of the maternity leave.

Maternity benefit is granted for the periods corresponding to:

- maternity leave and leave on conditions of a maternity leave – from 20 to 37 weeks depending on the number of children at one birth or the number of children accepted for upbringing;
- additional maternity benefit and additional leave on conditions of a maternity leave – for six weeks in the case of one

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child at one birth or eight weeks in the case of more than one child at one birth. Similar periods apply to children accepted for upbringing: six weeks in the case of one child accepted for upbringing or eight weeks in the case of more than one child accepted for upbringing. Maternity benefit for the additional period can be applied for once or in two consecutive parts;

- parental leave – 26 weeks. This benefit can be used in full or at maximum in three consecutive parts, none of them shorter than 8 weeks.
- paternity leave – 2 weeks. This leave should be used until the child reaches 12 months.

The insured father of the child is entitled to maternity benefit for the period determined as the period of additional maternity leave and paternal leave equally to the insured mother of the child.

The maternity benefit for the period determined as the period of maternity leave, leave on conditions of a maternity leave, additional maternity leave, additional leave on conditions of a maternity leave, and paternal leave, accounts for 100% of the assessment base.

For the period determined as the period of parental leave, the maternity benefit accounts for 60% of the benefit assessment base.

If the insured person applies for a maternity benefit for the period determined as the period of the additional maternity leave or additional leave on conditions of a maternity leave **in full**, and parental

leave, also **in full**, no later than 14 days after the delivery (or after accepting the child for upbringing and initiating adoption proceedings in court, or accepting the child for foster care), the maternity benefit for all those periods will account for **80% of its assessment base**.

The benefit assessment base is the average monthly salary paid for 12 calendar months preceding the month when the insured became entitled to collect the benefit.

Pension and disability insurance contributions are paid from maternity benefit (such contributions are financed from the state budget).

- **rehabilitation benefit**

Rehabilitation benefit is granted to an insured whose right to the sickness benefit has expired, but who is still unable to work and further treatment or rehabilitation may render them fit for work. The benefit is granted for the period necessary to render them fit for work, but not longer than for the period of 12 months.

- **compensating benefit**

Compensating benefit is granted to insured persons who are employees with impaired capacity for work, whose remuneration was reduced due to undergoing professional rehabilitation in order to adapt or train for specific work (professional rehabilitation is the assistance for the disabled persons in finding and maintaining adequate employment and career development). In such situation, compensating benefit is granted for the period of rehabilitation, yet no longer

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than 24 months. The benefit does not apply to persons entitled to pension or disability pension due to incapacity for work.

The compensating benefit is the difference between the average monthly salary for 12 calendar months preceding the rehabilitation and the monthly salary received when working for reduced salary.

• attendance benefit

Attendance benefit is awarded to an insured person exempt from work due to the need to provide personal care for:

- a healthy child under 8 years of age in the case of an unforeseen closure of day nursery, kindergarten or school the child attends; childbirth or illness of the spouse who usually takes care of the child, if such childbirth or illness makes it impossible for the spouse to conduct the care; stay of the spouse who usually takes care of the child at a stationery social health care institution,
- ill child until the age of 14,
- other ill member of the family (a spouse, parents, in-laws, grandparents, grandchildren, siblings and children older than 14 years old), provided they share the same household with the attending person.

Both mother and father of the child have an equal right to the benefit, and the benefit is paid only to one of the parents – the one who applies for payment of the benefit for a given period of time.

Attendance benefit is awarded for the period of time off work due to the need to provide personal care:

- no longer than 60 days in a calendar year, for a healthy child who is under 8 or an ill child who is under 14;

- no longer than 14 days in a calendar year, for an ill child who is over 14 or for other ill family member.

The benefit is paid in the amount of 80% of the salary which forms the benefit assessment base.

• funeral payment

Funeral payments are benefits in cash for the coverage of funeral costs. Funeral payments are awarded in the event of death, e.g. of the insured, of a person collecting pension or disability pension, of a person who, as of the date of death, did not have a determined right to collect pension or disability pension, but who met the conditions to acquire that right and to collect that pension, of a person collecting sickness benefit, rehabilitation benefit, maternity benefit or benefit corresponding to the amount of the maternity benefit for the period after the end of the insurance entitlement, or of a family member of the insured or person collecting pension or disability pension.

The funeral payment amounts to PLN 4,000 and it is paid by branches of Social Insurance Institution. The funeral payment is awarded to the family member who covered the costs of the funeral and who submitted a relevant application. Funeral payments can also be granted to the employer, social assistance institution, gmina, powiat, legal person representing a church or religious organisation, if such persons covered the costs of the funeral. If the costs of the funeral were covered by more than one person or entity, the funeral payment is divided among those persons or entities proportionally to the funeral costs incurred.

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The only bodies authorised to determine the right to a benefit and to examine and assess the submitted documents are the Social Insurance Institution bodies competent for the place of residence of the applicant.

Information on the inclusion of the periods of insurance completed abroad in order to grant pension and disability benefits subject to Community coordination is provided by the liaison body: Foreign Pensions Department of the Social Insurance Institution Central Office (Departament Rent Zagranicznych Centrali ZUS),

ul. Senatorska 10,
00-082 Warsaw,
telephone: + 48 022 826 05 53,
fax: + 48 022 827 40 09,
e-mail: drz@zup.pl.

More information:

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

Social Insurance Institution, tab Baza wiedzy/Ubezpieczenia

www.mpips.gov.pl

Ministry of Labour and Social Policy

Act on the social insurance system – Dz.U. of 2009 No. 205, item 1585, as amended
Act on pensions and disability pensions from the Social Insurance Fund – Dz.U. of 2009 No 153, item 1227, as amended.

Unemployment

Unemployment is one of the most serious economic and social problems in Poland. Between 1998 and 2002, the unemployment rate successively rose: in 1998 it was 10.6%, and in 2002 almost 20%. That negative trend was reversed in 2003. The greatest drop in unemployment occurred in 2006, when the unemployment rate fell below 15%, reaching 8.9% in September 2008. This was an effect of the economic boom, which brought more jobs and increased the number of working persons. Due to the economic crisis, the unemployment rate has been following an upward trend since 2009. In January 2014, the unemployment rate was 14.0%. In the same period in the previous year, the unemployment rate was 14.2%.

A characteristic feature of unemployment in Poland is its regional diversification; for example, in January 2014, the unemployment rate in the Mazowieckie Voivodeship was 10.0%, while in Warmińsko-Mazurskie Voivodeship it was as much as 22.4%. Problems with finding a job are experienced by young people, women and the long-term unemployed (i.e. unemployed forever a year).

Voivodeship and powiat labour offices, which are the part of the Public Employment Services, provide assistance to the unemployed and job seekers in finding appropriate employment and to employers in finding appropriate employees. Therefore, labour offices provide a range of services, including: employment agency, vocational guidance or assistance in active job seeking. Labour offices also carry out various programmes which support local or regional labour markets, register the unemployed and job seekers, pay unemployment ben-



efits, and organise trainings in order to improve the opportunities for the unemployed to find a job. The unemployed can participate in various activities which support their professional activation, such as intervention works, internships, on-the-job training, training loans, trainings or support for business activity.

As of 1 May 2004, Polish Public Employment Services became part of the network of European Employment Services – EURES. Labour offices and (since 1 January 2015) Voluntary Labour Corps operate within the EURES network, in particular with regard to international job placement services and consultancy on job mobility on the European labour market. Employment agency services can also be provided under EURES by entities having accreditation from the Ministry of Labour and Social Policy to provide such services.

EURES staff in Poland – EURES advisors and assistants in voivodeship offices and in Voluntary Labour Corps, as well as employment agents in powiat labour offices, assist EU citizens in finding appropriate employment in the EU/EEA.

Unemployment

More information:

<http://www.eures.praca.gov.pl>

information portal of Polish EURES services

<http://www.eures.europa.eu>

the European Job Mobility Portal

<http://www.psz.praca.gov.pl>

information portal of Public Employment Services

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

Ministry of Labour and Social Policy

NOTE:

EU citizens may use the services of voivodeship and poviats labour offices, as well as the services of the Voluntary Labour Corps (since 1 January 2015) on the same terms as the citizens of Poland.

Unemployment benefits

In order to receive unemployment benefit in Poland, the following conditions must be met:

- registration in a poviats labour office competent for the place of residence (the list of poviats labour offices is available at <http://www.psz.praca.gov.pl>, tab *Adresy UP*,
- lack of appropriate job opportunities or offers of internships, on-the-job training, trainings, intervention works or public works,
- for the period of 18 months directly preceding the date of registration, for at least 365 days in total, the applicant:
 - was employed and received remuneration in the amount of at least the minimum remuneration for work for which Labour Fund contributions must be paid,
 - worked under a contract for home based work, and generated income from such work in the amount of at least the minimum remuneration for work,
 - provided services on the basis of an agency contract, contract of mandate or other service level agreement to which regulations relating to mandates apply in accordance with the Civil Code, or cooperated in the performance of such contracts; the assessment base for social insurance and Labour Fund contributions was the amount of at least the minimum remuneration for work per full month,
 - paid social insurance contributions for the non-agricultural activity or cooperation; the assessment base for social insurance and Labour Fund contributions was the amount of at least the minimum remuneration for work,
 - worked during temporary detention or imprisonment; the assessment base for social insurance and Labour Fund contributions was the amount of at least the minimum remuneration for work,
 - worked in an agricultural cooperative, agricultural group cooperative or agricultural services cooperative as a member of such cooperative; the assessment base for social insurance and Labour Fund contributions was the amount of at least the minimum remuneration for work,
 - paid Labour Fund contributions due to employment or performance of other paid work in the EU/EEA,
 - was employed abroad and arrived in Poland as a repatriated person,

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- was employed, performed the service or performed other paid work and received remuneration or generated income in the amount for which Labour Fund contributions must be paid.

The period over which the unemployment benefit may be received depends mainly on the situation on the local labour market:

- **180 days** – for the unemployed who, in the period of receiving the benefit, resided in the poviát area, if the unemployment rate in that area as of 30 June of the year preceding the date of acquiring the right to the benefit **was not higher than** 150% of the average unemployment rate in Poland,
- **365 days** – for the unemployed who, in the period of receiving the benefit, resided in the poviát area, if the unemployment rate in that area as of 30 June of the year preceding the date of acquiring the right to the benefit **was higher than** 150% of the average unemployment rate in Poland, or if the unemployed was over 50 years old and had completed at least a 20-year period which entitled them for the benefit, or the unemployed supported at least one child younger than 15 years old, and the unemployed person's spouse was also unemployed and had lost the right to the benefit as the period of collection had expired (after the date when the spouse acquired the right to the benefit).

The amount of the unemployment benefit also depends on the number of years of employment and on fulfilling additional conditions:

- a) PLN 823.60 (ca. EUR 184) per month in the first 90 days after acquiring the right to the benefit,
- b) PLN 664.70 (ca. EUR 144) per month in the next months of the right to the benefit,
- c) 80% of the amount of the benefit referred to in (a) can be paid in the total period of entitlement to the benefit, which is less than 5,
- d) 120% of the amount of the benefit referred to in (a) can be paid when period of entitlement to the benefit is at least 20 years.

NOTE:

The period which is required for acquisition of the right to the benefit in Poland also includes the periods of employment in other EU Member States.

More information:

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

Ministry of Labour and Social Policy

<http://zielonalinia.gov.pl>

Information and Consultation Centre of Employment Services,

www.psz.praca.gov.pl

Ministry of Labour and Social Policy

www.praca.gov.pl

Public Employment Services online

Possibility to transfer to Poland the unemployment benefit granted in other EU/EEA Member State or in Switzerland

A person who has acquired the right to the unemployment benefit in one of the EU/EEA Member States or in Switzerland may transfer that benefit to Poland. The

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benefit is transferred on the basis of the PD U2 form and allows the unemployed person to seek jobs in other EU/EEA Member State or Switzerland, e.g. in Poland, while receiving the unemployment benefit from the country which has awarded the benefit, for 3 months. In special cases that period may be prolonged upon approval of the competent institution.

An unemployed person who would like to seek a job in Poland and collect the unemployment benefit in another EU Member State or in Switzerland should:

- apply for the issuance of the PD U2 document to the competent institution of the country which granted the right to the benefit. The application may be lodged with the competent institution 4 weeks after the date of registration. In special cases that period may be prolonged upon approval of the competent institution, upon request of the unemployed,
- remain at the disposal of employment services for at least 4 weeks before leaving the country in which they have the right to the benefit,
- after arriving in Poland, register as a job seeker in the poviát labour office competent for the place of residence in Poland, within seven days from the date of leaving the country of the last employment,
- go to the labour office competent for the place of residence in Poland (depending on regional solutions, this may be a poviát labour office or the voivodeship labour office) in order to submit the **PD U2** form there. In Poland, the voivodeship labour office competent for the place of residence submits to the com-

petent institution of the country of the last employment the SED U009 document with information that the unemployed person has fulfilled the obligation to register with Polish employment services and that they are under supervision,

- remain at the disposal of the Polish labour office and comply with the conditions specified in legislation with regard to unemployed persons.

The unemployment benefit will be paid directly by the competent institution of the country of the last employment to the unemployed, e.g. to the relevant bank account. The unemployed person may collect the benefit for three months after leaving the country of the last employment, but, upon the request of the unemployed, the competent institution which awarded the right to the benefit may extend that period up to six months. If the unemployed person fails to find a job within that period and still has the right to the benefit, in order not to lose it they should return to the country of the last employment before the end of that period.

Health care

Health care services are financed from public funds.¹² The mandatory health care contribution in the amount of 9% of the assessment base (usually revenue) is transferred by the Social Insurance Institution to the National Health Fund (NFZ); 7.75% of it is subtracted from income tax, while 1.25% is covered by the insured person. Persons who reside in Poland and are not covered by public health insurance at NFZ may acquire the right to health care services by registering for voluntary insurance.

Health care services financed from public funds include:

- health care services to maintain, save, restore and improve health, as well as other medical procedures which follow from the treatment process or legal provisions specified by the Minister of Health,
- health care services in kind – medicines, medical devices, orthopaedic articles and supplementary resources related to the treatment process – for partial payment, paid on a lump-sum basis or in full,
- health services that accompany treatment – accommodation and alimentation, sanitary transport services in day and 24-hour health care institutions.

Health care services may be provided both by public and by private entities. They are paid for by NFZ on the basis of contracts for the provision of health services entered into by NFZ and the service provider. Those services are free of charge for patients

both in public and in private health care institutions.

The right to health care services

EU citizens may receive health care services free of charge in Poland if:

- **they are covered by health insurance in another EU Member State during a temporary stay in Poland** (e.g. for tourism-related purposes, in order to study or while seeking a job in Poland, if they receive unemployment benefit granted in another EU Member State). EU citizens may then be treated in Poland at the expense of the health insurance institution of the country in which they have such insurance. However, that right only covers the services considered necessary for medical reasons, taking into account the nature of those services and the expected duration of stay in Poland. Nevertheless, before leaving Poland one should obtain the European Health Insurance Card;
- **they are covered by Polish health insurance** (on an obligatory or voluntary basis).

Obligatory health insurance covers e.g. the following persons:

- working on the basis of an employment contract, agency contract or a contract of mandate, or other service level agreement,
- registered in a poviast labour office as unemployed,
- collecting pension, disability pension, certain social assistance benefits or certain family benefits,
- school and university students, PhD students,
- persons pursuing business activity.

¹² The conditions of provision of health care services financed from public funds, as well as their scope, have been provided for in the Act of 27 August 2004 on health care services financed from public funds – Dz.U. of 2008 No 164, item 1027, as amended.

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Obligatory health insurance does not cover persons who work on the basis of a contract for specific work without an employment contract concluded with the same entity.

If one person is insured in a family, the insurance also covers the spouse, children (until the age of 18 or 26, if they study) 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 Member States who reside permanently in Poland and are not covered by obligatory insurance might pay voluntary contributions in a voivodeship branch of the National Health Fund (NFZ).

The right to free health care is granted only with regard to services provided by health care facilities which signed the contract with the National Health Fund.

Receiving health care services

Usually the first visit in a selected health care facility is connected with registering and selection of a **general practitioner**, who is also referred to as a primary care doctor.

For the purposes of registration, it is necessary to verify the right of the patient to health care services, which is done by the health care facility. Since 1 January 2013, an electronic system has been in operation, i.e. eWUŚ – Electronic Verification of Rights of Beneficiaries (*Elektroniczna Weryfikacja Uprawnień Świadczeniobiorców*), which makes it possible to immediately confirm the rights of the patient to health care services financed from public funds.



Since 1 January 2013, the right to health services financed from public funds has been verified on the basis of the PESEL identification number and an identity document. For example, this may be an ID card, passport, driving licence, and in the case of children subject to compulsory education and less than 18 years old – a valid student ID. However, documents which confirm the fact of paying health insurance contributions (this includes, for example, a certificate from the employer (a name-specific monthly report for the insured person, an insurance card or document from the Social Insurance Institution, so-called payslip on which the contributions are listed) still remain valid. If the patient does not have any document certifying their right to health care services, they may submit a declaration on being covered by compulsory health insurance.

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,

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an ordinal number, a number which identifies the sex and a control digit. Applications for the award of PESEL are submitted in the gmina office or city hall.

The general practitioner provides basic treatment and – if necessary – gives referral to doctors of other specialties (under health insurance, visits are free of charge). It is not required to have a referral in order to go to the following specialists: a gynaecologist and an obstetrician, a dentist (with regard to dental treatment only few services and benefits are covered by 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 provided free of charge.

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

- upon payment of a lump sum, or
- upon payment of 30% or 50% or the price of the medicine, or
- upon full payment, in the case of medicines not listed as reimbursed.

More information:

<http://www.nfz.gov.pl/ue>

National Health Fund

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

Ministry of Health

The Act on health care services financed from public funds – Dz.U. of 2008 No 164, item 1027 as amended.

Living in Poland

Income and costs of living

Currently, the statutory minimum remuneration for a full-time employee in Poland amounts to **PLN 1,680 gross** (ca. EUR 400), as of January 2014. In 2013, the average monthly gross remuneration in the enterprise sector amounted to PLN 3,837 (ca. EUR 914).

The costs of living in Poland are diverse, the highest are in Warsaw and other large cities. Examples of prices of basic products in Warsaw:

bread	PLN 3.27	EUR 0.78
roll	PLN 0.28	EUR 0.07
milk (1 l)	PLN 2.28	EUR 0.54
yoghurt	PLN 2	EUR 0.48
mineral water	PLN 2	EUR 0.48
butter	PLN 4	EUR 0.96
ham (1 kg)	PLN 25	EUR 6
cheese (1 kg)	PLN 18	EUR 4.3
apples (1 kg)	PLN 2	EUR 0.48
root vegetables	PLN 2.80	EUR 0.7
eggs (10 items)	PLN 3.68	EUR 0.88
jam	PLN 4	EUR 0.96
tomatoes (1 kg)	PLN 6	EUR 1.5
cinema ticket	PLN 18–26	EUR 4.3–6.5
theatre ticket	PLN 50–150	EUR 12–36

Shops

Opening hours of shops are determined by their owners, but usually they are as follows:

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

In Poland people usually pay in cash but in most shops you can also pay with credit cards, which are becoming increasingly common.

Transport

Public transport in Poland:

- **buses**: city and suburban (PKS) buses – nationwide,
- **trains** – suburban and long-distance trains (PKP),
- **trams** – in larger cities,
- **underground** – in Warsaw,
- **bicycles** – in larger cities, such as Warsaw, Kraków, Poznań, Wrocław, Gdańsk, public bicycles can be rented.

Buses, trams and underground run from a very early morning to about 11.00 p.m. There are night buses in large cities.

Tickets can be purchased in ticket machines, at newsagent's stands (Ruch), in certain shops, on underground stations or from the driver. Tickets purchased from the driver can be more expensive. One type of tickets is used for (city) buses, trams and the underground, but the tickets are different in each city. This means for example that tickets bought in Kraków cannot be used in Warsaw. Tickets can be single-fare or periodic: 24-hour, 30-day, 90-day. There are two types of tickets used depending on the city: single-fare

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and short-term. A single-fare ticket is valid for one trip only, regardless of the distance. In such case, after changing the bus, one must validate a new ticket – unless it is a 24-hour, one-week or monthly ticket (these types of tickets are used e.g. in Warsaw). A short-term ticket is valid for specific time (e.g. 10 or 30 minutes). When travelling on such a ticket, it is possible to change the means of public transport (this type of tickets is used for example in Łódź and Warsaw). Tickets for suburban buses (PKS) may be bought from the driver or at the ticket offices at bus stations. In suburban areas and in certain 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 types of trains in Poland. The fastest and the most comfortable are Express and Intercity trains – they stop only in larger cities and usually only have two to three stops before the final destination. Fast trains have more stops and are cheaper. Regular trains stop at every station and are the cheapest. Train tickets can be purchased in ticket offices on train stations, in ticket machines, online or from the ticket inspector on the train. Tickets bought from the ticket inspector may be more expensive.

International and domestic flights in Poland are operated by the following airports: Warsaw Chopin Airport, Warsaw Modlin Airport, Gdańsk Lech Wałęsa Airport, Kraków Airport, Poznań–Ławica Airport, Wrocław Airport, Katowice Airport, Bydgoszcz Airport, Szczecin–Goleniów Airport, Łódź Airport and Rzeszów Airport. Flight tickets can be purchased in ticket offices at the airports or online.

More information:

<http://www.pkp.pl>

Polskie Koleje Państwowe (Polish State Railways)

<http://www.lot.pl>

LOT Polish Airlines

<http://www.e-podroznik.pl/timetables/> tickets online

<http://www.polskibus.com/> website of Polski Bus

Culture and entertainment

Museums, cinemas, theatres and concert halls function mainly in larger cities where Polish cultural life is concentrated. Information concerning culture and entertainment in Poland is available in daily newspapers (on Fridays the main daily newspapers include cultural guides for the whole following week) and online.

Museums – with interesting collections of both contemporary and old art., are usually open from Tuesday to Sunday until about 6.00 p.m. Entry fees vary depending on the city, and in some museums admission is free on selected days.

More information is available online, for instance at the following websites:

<http://www.mnw.art.pl/>

the National Museum in Warsaw

<http://www.muzeum.krakow.pl/>

the National Museum in Kraków

<http://www.zacheta.art.pl/>

Zachęta – National Gallery of Art

Theatres – operate in all larger cities. The most famous theatres: the Współczesny Theatre, the Powszechny Theatre and the National Theatre in Warsaw as well as the Old Theatre and the Słowacki Theatre in

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Kraków. The most famous musical theatres: the 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 going to the Polish National Opera in Warsaw or to the Warsaw Chamber Opera Theatre. In larger cities, there are private theatres which are very popular with audiences but also critics note their professionalism and innovative solutions. The most recognised of them include: Polonia Theatre in Warsaw, Och-Teatr in Warsaw, Kamienica Theatre in Warsaw, 6 piętro Theatre in Warsaw, IMKA Theatre in Warsaw.

More information is available online, for instance at the following websites:

<http://www.narodowy.pl/>
the National Theatre in Warsaw
<http://www.teatr Wielki.pl/>
the Polish National Opera in Warsaw
<http://teatrpolonia.pl> – Polonia Theatre in Warsaw

Concert halls function in large cities. The most renowned is the Warsaw Philharmonic. Open-air concerts take place e.g. in the Royal Łazienki Park in Warsaw and in Żelazowa Wola, the birth place of the famous composer Frederic Chopin.

More information is available online, for instance at the following websites:

<http://www.filharmonia.pl/>
the Warsaw Philharmonic
<http://nowa.filharmoniaslaska.pl/>
the Silesian Philharmonic



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Cinemas – there are many of them in Poland, both large and small. Large cinemas present current film hits and offer a greater selection of films than small cinemas. Foreign films displayed in Polish cinemas are usually not dubbed.

More information is available online, for instance at the following websites:

<http://multikino.pl/>

Multikino cinema network in Poland

<http://cinemacity.pl/>

Cinema City network in Poland

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

More information:

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

Official Promotional Website of the Republic of Poland

<http://www.poland.pl>

an online guide to Poland maintained by the Research and Academic Computer Network (NASK) in Polish and English.

Private Life

Giving birth to a child

The fact of giving birth to a child shall be registered in the gmina Registry 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, a shortened transcript of the marriage certificate should also 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 provided in three 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:

- they are at least 18 years old,
- they are not legally fully incapacitated,
- they do not suffer from a mental illness or impairment,
- they are not married to another person,

- there are no family ties (blood relationship) between them.

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

An EU citizen who wants to enter into marriage is obliged to submit to the Head of the Registry Office a document certifying that they may do so in accordance with the law of the country of their citizenship. If such document proves particularly difficult to obtain, the court, upon request of the EU citizen, may release them from the obligation to submit such document in non-litigious proceedings. During the proceedings, the court determines in compliance with the governing 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 recognising the 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 determining the non-existence of marriage.

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The last name (last names) which will be used by spouses and the last name 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 three 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 residing in the premises where the death took place, persons who were present at death or who saw it, an administrator of the building in which death took place. If death took place in hospital or another institution, such hospital or institution is obliged to report it.

Education

In the Polish educational system there is a distinction between compulsory education and compulsory schooling. Schooling is compulsory until 18 years of age, whereas compulsory education includes two types of schools: the 6-year primary school and the 3-year lower secondary school. Children aged 5 or¹³ 6 are obliged to complete one-year kindergarten preparation in a kindergarten, a kindergarten division at



a primary school, or in other form of kindergarten education (nursery points and nursery education complexes). Children with special educational needs attend special schools or integration classes in public schools. A school year in a primary school, lower secondary school, upper secondary schools and postsecondary schools lasts from September to June. It is divided into two semesters.

The system of education in Poland consists of:

- **kindergarten** – for children aged 3 to 5;
- **six-year primary school** – for children aged between 7 (6) and 12 (11); the criterion for enrolment in a primary school is age. At the end of the primary school, children sit a compulsory test (in accordance with the amended Act on the system of education, compulsory education begins one year earlier);
- **three-year lower secondary school** – for children aged between 12 (13) and 14 (15) (the transition period is in

¹³ In accordance with the Act on the system of education as amended in 2009, the obligation of one-year kindergarten preparation of five-year-olds has been introduced. 6 year old children are gradually covered by compulsory education (Act on the system of education – Dz.U. of 2004 No. 256, item 2572, as amended).

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force due to the extension of compulsory education to children aged 6); the criterion for enrolment in a lower secondary school is a primary school graduation certificate. At the end of the lower secondary school, students sit a compulsory examination covering knowledge and skills relating to humanities, mathematics and natural sciences. The results of the test and examination are provided in the certificates delivered to students;

- **upper secondary schools** – three-year high school, four-year vocational high school, three-year basic vocational school, or post-secondary school, where the period of education lasts up to 2.5 year. In order to be admitted to upper secondary schools (three-year high school, four-year vocational high school or three-year basic vocational school), students must produce a lower secondary school graduation certificate. Graduates of those schools (except for basic vocational schools) have the right to take high school final exams. Persons who pass those exams receive a general certificate of secondary education, which is necessary to apply for enrolment in a university. In order to be enrolled in a post-secondary school, it is necessary to have completed secondary education. Students of basic vocational schools, vocational high schools and post-secondary schools who pass the examination attesting their qualifications in respect of individual qualifications identified for particular vocations receive a certificate which confirms their vocational qualifications,

and after passing all examinations and completing school education, also a diploma which allows them to take up work in a given profession.

Depending on their needs and aspirations, graduates of basic vocational schools may choose among several opportunities to continue education:

- persons willing to complete secondary education, take the high school final exams and possibly continue to study at a university, may be admitted to an adult high school and start already from year two;
- persons only willing to acquire additional professional qualifications currently sought on the labour market are able to enrol in qualifying vocational courses organised by public and non-public schools providing vocational training, institutions such as centres for practical training and centres for continuous learning, as well as labour market institutions;
- graduates of basic vocational schools interested in obtaining a technician diploma can complete secondary education, which is necessary to obtain such diploma, in adult high schools (starting their education from year two) and acquire relevant vocational qualifications during qualifying vocational courses;
- teacher training colleges and training colleges for foreign language teachers – providing training for future teachers in kindergartens, primary schools and care and educational centres, and in the case of foreign language teachers, also lower secondary school and upper

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secondary school teachers. In order to be enrolled in this type of college, a candidate must have a general certificate of secondary education. Graduates obtain a college graduation diploma or a higher vocational studies graduation diploma. Under the higher vocational studies graduation diploma, a candidate may be admitted to a university to complete supplementary MA studies;

• **higher education** – higher education in Poland consists of the following levels:

- **Bachelor level** – a form of education for which candidates with the general certificate of secondary education are admitted to obtain the first level qualifications (*licencjat* or *inżynier* – Bachelor's or Engineer's degree);
- **Master level** – a form of education for which candidates with at least Bachelor's degree are admitted to obtain the second level qualifications (*magister* – Master's degree);
- **Uniform MA studies** – a form of education for which candidates with the general certificate of secondary education are admitted to obtain the second level qualifications (*magister* – Master's degree);
- **Doctor level** – PhD studies organised by an authorised organisational unit of a university, a scientific centre of the Polish Academy of Sciences, a research centre or international institute which operates on the territory of the Republic of Poland, established under separate regulations, which accepts candidates with Mas-

ter's degree willing to obtain the third level qualifications (**doktor** – the title of Doctor);

- **Post-graduate studies** – a form of education where candidates with at least the first level qualifications are accepted, organised by a university, scientific centre of the Polish Academy of Sciences, research centre or the Post-graduate Medical Education Centre, to obtain post-graduate qualifications;
- **Full-time programme** – a form of higher education where at least one half of the curriculum takes form of classes which require direct involvement of academic teachers and students;
- **Part-time programme** – a form of higher education other than a full-time programme, specified by the senate of the university.

In order to be admitted to a university, candidates must have the general certificate of secondary education. The rules of admission for the first year are determined by universities on a discretionary basis. Universities may also specify the minimum results of the high school final exams which would form the basis for admission. Universities may also organise additional entrance examinations, yet only where it is necessary to verify artistic skills, fitness or special predispositions required to pursue studies in a given field, which are not checked during the high school final exams, or where the candidate has a high school graduation certificate obtained abroad.

Studies can be carried out as full-time, part-time, extramural or extension studies.

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The academic year lasts from October to June. It is divided into two semesters.

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

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

Ministry of National Education

<http://www.mazowieckie.pl/kuratorium>

Education Inspectorate (Mazowieckie Voivodeship)

The Law on higher education – Dz.U. of 2012, item 572 as amended

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

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. Such courses are not free of charge. The courses are organised by selected universities:

- Polonicum of the University of Warsaw – <http://www.uw.edu.pl>
- Jagiellonian University in Kraków – <http://www.uj.edu.pl>
- School of Polish for Foreigners at the University of Łódź – <http://www.uni.lodz.pl>
- School of Polish Language and Culture at the University of Silesia in Katowice – <http://us.edu.pl>
- School of Polish Language and Culture at the Catholic University of Lublin – <http://www.kul.edu.pl>

