



Living and working conditions in Poland

March 2011



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Dear readers,

It is with great pleasure that we present to you our brochure entitled *Living and working conditions in Poland*.

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

EURES is an international network for cooperation of public employment services and their partners on the labour market and its objective is to support job mobility on the European labour market.

Informing about living and working conditions in Poland is one of EURES services provided to foreigners – citizens of the Member States of the European Union, European Economic Area and Switzerland, hereinafter referred to as “Union citizens”.

This publication provides useful information for Union citizens who intend to come to Poland, such as information regarding residence permit, taking up work, recognition of professional qualifications, setting up their own business, social insurance and living conditions in Poland.

The information contained in this publication present legal status as of **March 2011** and concern citizens of Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Greece, Spain, the Netherlands, Ireland, Lithuania, Luxembourg, Latvia, Malta, Germany, Portugal, Romania, Slovakia, Slovenia, Sweden, Hungary, United Kingdom, Italy, as well as Iceland, Liechtenstein, Norway and Switzerland.

Electronic versions of this publication in the three abovementioned languages are available at the Polish version of EURES website <http://www.eures.praca.gov.pl>.

It is our hope you will find information in this publication useful when considering your decision to live and work in Poland.

Department of Labour Market

General information about Poland

Official language	Polish
Capital	Warsaw
Main cities	Łódź, Krakow, Wrocław, Poznań, Gdańsk, Szczecin, Bydgoszcz, Katowice, Lublin
Political system	Parliamentary democracy. Legislative powers are vested in the bicameral parliament (lower house, <i>Sejm</i> – 460 members, higher house, <i>Senat</i> – 100 senators); executive powers lie with the Council of Ministers and in the President, while judicial powers are vested in independent courts of law
Administrative division	Since 1999, Poland has been divided into 2,487 gminas, 314 poviats and 65 cities with powiat status and 16 voivodeships (Dolnośląskie, Kujawsko-Pomorskie, Lubelskie, Lubuskie, Łódzkie, Małopolskie, Mazowieckie, Opolskie, Podkarpackie, Podlaskie, Pomorskie, Śląskie, Świętokrzyskie, Warmińsko-Mazurskie, Wielkopolskie, Zachodniopomorskie)
Geographical location	Poland is situated in Central Europe at the Baltic Sea. It is bordered by 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	approx. 38 m
Climate	Temperate climate. Average summer temperatures are between 16.5°C and 20°C, winter temperatures between -6°C and 0°C. Warmest month: July. Coldest month: January
Religion	Roman Catholic: 95%, Eastern Orthodox: 1.5%, Protestant: 1% and others
Ethnic groups	Poland is almost completely homogenic in terms of nationality. Poles constitute approximately 97% of total population. Largest national minorities: Germans, Ukrainians and Belarusians
Currency	PLN 1 – approx. EUR 0.25
Hotline numbers	997 – police, 998 – fire brigade, 999 – ambulance or general hotline number – 112 (calls are free of charge)
Holidays	1 January – New Year, 6 January – Epiphany, Easter (moveable feast), 1 May – May Day, 3 May – Constitution Day, Corpus Christi (moveable feast), 15 August – Assumption Day, 11 November – All Saints' Day, 11 November – Independence Day, 25 and 26 December – Christmas

Entering Poland

European Union (EU) citizens may enter Poland on the basis of a valid travel document or other document confirming their identity and citizenship.

Family members of Union citizens without Union citizenship may enter Poland on the basis of a valid travel document and **visa** if required. Visa applications are submitted to the consul or commander-in-chief of the Border Guard.

Family members of Union citizens include:

- a) spouses;
- b) direct descendants of Union citizens or of their spouses (lineal descendants: children) aged up to 21 or dependants of Union citizens or their spouses;
- c) direct ascendants of Union citizens or of their spouses (ascendants at the first degree: father, mother), dependants of Union citizens or their spouses.

Obtaining residence permit in Poland

1. Residence not exceeding 3 months

Union citizens and their family members without Union citizenship may reside in Poland up to 3 months without the need to register their stay. During this period, Union citizens are obliged to hold a valid travel document or other valid document confirming their identity and citizenship. Family members without Union citizenship are obliged to hold a valid travel document and a visa.

2. Residence exceeding 3 months

Union citizens may reside in Poland for longer than 3 months provided:

- 1) they are employed or self-employed;
- 2) they are covered by common health insurance or they are entitled to health care benefits in accordance with regulations governing coordination of social security systems and have sufficient funds to maintain themselves and their family members in Poland;
- 3) they study or participate in vocational training and they are covered by common health insurance or they are entitled to health care benefits in accordance with regulations governing coordination of social security systems and have sufficient funds to maintain themselves and their family members in Poland;
- 4) they are spouses of Polish nationals.

Union citizens should have sufficient funds to maintain themselves and their family members in Poland so as not to be a burden for social assistance system. Proofs of sufficient funds to maintain oneself and one's family members without the need to resort to social assistance benefits include in particular:

- 1) credit card;
- 2) certificate of cash at bank or at other financial institution, certified with a seal and signature of an authorised employee of such bank or institution and issued no later than one month before the submission of residence permit application.

Residence in Poland

3. Residence registration duty

NOTE:

If Union citizens reside in Poland for more than 3 months, they are obliged to **register their residence** and their family members without Union citizenship are obliged to obtain a **Union citizen family member residence card** (*karta pobytu członka rodziny obywatela UE*).

Applications for registration or issuance of the Union citizen family member residence card should be submitted personally to the **voivod** competent for the place of residence of the Union citizen. A valid travel document or other valid document which confirms their identity and citizenship (in the case of Union citizens) or a travel document (in the case of family members of Union citizens) should be produced in the office.

Applications for **registration of residence of Union citizens** (*wniosek o zarejestrowanie pobytu obywatela UE*) should have enclosed as appropriate:

- 1) in the case of employees:
 - a) written statement of the employer or other entity confirming their intention to employ the Union citizen in question,
 - b) certificate of employment;
- 2) in the case of the self-employed:
 - a) extract from the National Court Register if such entry to the Register is required under separate regulations,
 - b) certificate of entry into the Business Activity Register;
- 3) in the case of students or persons undergoing vocational training:
 - a) certificate of acceptance for studies from the university or referral to vocational training,
 - b) document certifying the right to health care benefits,
 - c) written declaration of having sufficient funds to maintain oneself and one's family members without the need to resort to social assistance benefits, or proof of having such funds;
- 4) in the case of spouses of Polish nationals: document confirming one's marriage with a Polish national;
- 5) in other cases:
 - a) document certifying the right to health care benefits,
 - b) proof of sufficient funds to maintain oneself and one's family members without the need to resort to social assistance benefits.





Applications for issuance of **Union citizen family member residence card** (*wniosek o wydanie karty pobytu członka rodziny obywatela UE*) should have enclosed as appropriate:

- 1) certificate of registration of residence of a Union citizen issued to the Union citizen with whom the family member in question is staying in Poland;
- 2) photographs;
- 3) document confirming one's marriage with a Union citizen (spouse);
- 4) document confirming the existence of family ties and document confirming age or dependence on a Union citizen (descendants);
- 5) document confirming the existence of family ties and document confirming dependence on a Union citizen (ascendants).

4. Permanent residence in Poland

NOTE:

After **5 years of continuous residence** on the territory of Poland, Union citizens acquire **the right of permanent residence**.

After **5 years of continuous residence on the territory of Poland with a Union citizen**, family members without Union citizenship acquire **the right of permanent residence**.

The residence is considered continuous if the person in question has not left Poland for longer than 6 months in one year (total). This period does not include residence beyond the territory of Poland due to mandatory military service or serious personal situation, in particular due to pregnancy, childbirth, illness, studies, vocational training or delegation, provided this period does not exceed 12 consecutive months.

Union citizens who acquired the right of permanent residence will receive, upon their request, **a certificate of the right of permanent residence** (*dokument potwierdzający prawo stałego pobytu*).

Family members without Union citizenship who acquired the right of permanent residence are obliged to obtain a **Union citizen family member permanent residence card** (*karta stałego pobytu członka rodziny obywatela UE*).

Application for the right of permanent residence (*wniosek o przyznanie prawa stałego pobytu*) should be submitted perso-

Residence in Poland

nally to the voivod competent for the place of residence of the Union citizen. **Application for the certificate of the right of permanent residence** (*wniosek o wydanie dokumentu potwierdzającego prawo stałego pobytu*) or for a Union citizen family member permanent residence card (*wniosek o wydanie karty stałego pobytu członka rodziny obywatela UE*) should have enclosed photographs and a valid travel document should be produced upon submission. Union citizens may produce other document confirming their identity and citizenship.

5. Denial to issue certificate of registration or Union citizen family member residence card

The voivod denies to issue the abovementioned documents if:

- 1) the residence conditions provided for in the regulations have not been fulfilled;
- 2) residence of the person in question constitutes a threat to defence or security of the state or to public safety and order, or
- 3) marriage with a Union citizen has been concluded as a sham.

The voivod is also the competent authority for cancellation of residence registration, exchange or issuance of a new certificate of registration of residence of a Union citizen, issuance, exchange or cancellation of the Union citizen family member residence card, as well as for issuance, exchange or cancellation of the certificate of the right of permanent residence or the Union citizen family member permanent residence card. Appeals against the voivod's decisions may be filed to the Head of the Office for Foreigners.

Addresses of departments competent for foreigners at Voivodeship Offices which accept applications are available at the Office for Foreigners website: <http://www.udsc.gov.pl> under 'Cooperating institutions'.

More information:

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

Office for Foreigners

Address registration duty

EU citizens and their family members staying at locations other than hotels, establishments providing rooms for the purposes of work, studies, medical treatment or recreation are obliged to register their temporary residence at the **city or gmina office** competent for their residence no later than before the lapse of the fourth day following their entry to the territory of Poland.

FEES:

- 1) **certificate of registration of residence of a Union citizen:** PLN 1 (approx. EUR 0.25);
- 2) certificate of the right of permanent residence of a Union citizen: PLN 30 (approx. EUR 8);
- 3) Union citizen family member (**permanent**) **residence card:** PLN 30 (approx. EUR 8).

Apartment lease

Apartments for rent can be sought:

- **on your own**, i.e. through asking friends, browsing press and online announcements, posting your own press and online announcements or putting

them in locations where you want to live;

- **through real property agent** – a real property agent is an individual **holding professional licence in this respect and entered into the central register of real property agents.**

When deciding to use the professional assistance of a real property agent, it is worth checking whether the agent holds professional licence in this respect and whether he or she has a third party liability insurance policy for damages incurred due to agency activities. The Minister of Infrastructure is competent for issuing professional licences to real property agents and for considering complaints against the activity of real property agents. At the Ministry of Infrastructure website you may find excerpt from the register of real property agents which enables you to check at any time whether a given person holds professional licence (<http://www.mi.gov.pl>, under: *'Budownictwo, gospodarka przestrzenna i mieszkaniowa'*, *'Gospodarka nieruchomościami'* and *'Rejestry'*).

Any activities carried out by a real property agent should be preceded by conclusion of an agency contract. The agency contract should list specific professional activities to be carried out by the agent and the related remuneration. The contract should also specify the agent to be professionally liable for its implementation, agent's professional licence number and declaration of holding a third party liability insurance policy for damages incurred due to agency activities. The agency contract must be made in writing.

Lease contract may be concluded for a definite or indefinite period. The real pro-



erty owner may terminate the lease contract for reasons specified in the act of law. Before execution of the contract, the owner may request from the lessee to pay a deposit securing liabilities due to apartment lease (the deposit cannot exceed twelve times the amount of rent). The deposit is refunded within one month following the date the premises are vacated, after deduction of any liabilities for the lessor due to apartment lease.

The amount of rent depends on the city, standard and floor area of the apartment. The most expensive apartments are in Warsaw and in other large cities; in order to lease an apartment you need to pay:

- for a studio: from PLN 1,200 to PLN 2,500 (approx. EUR 301 to 628);
- for a double-room apartment: from PLN 1,350 to PLN 3,500 (approx. EUR 339 to 879);
- for a triple-room apartment: from PLN 1,600 to PLN 5,000 or 6,000 (approx. EUR 402 to 1,256 – 1,507).

Residence in Poland

The above rates do not include utilities. Gas, electricity, heating and water are usually not included in the rent.

Press announcements of apartments for lease and for sale can be found in *Oferta, Metro*, Wednesday issue of *Gazeta Wyborcza (Nieruchomości inset)*, as well as at the following online portals: www.trader.pl, www.gratka.pl, www.interia.pl, www.wp.pl, www.oferty.net, www.gumtree.pl.

More information:

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

Ministry of Infrastructure

<http://www.oferty.net/agencje>

list of real property agencies broken down by respective voivodeships

Purchase of real property

NOTE:

Union citizens do not need to apply for permit to the Ministry of Interior and Administration if they intend to purchase separate residential or commercial premises, such as a garage or a real property not intended for agricultural or forestry use. Since 1 May 2009, Union citizens no longer need to hold a permit for purchase of the so-called second home, i.e. real property intended for residential or recreational development which will not be the place of permanent residence for the foreigner. Union citizens are at present obliged to hold permit for purchase of real property in Poland solely in the case of purchase of agricultural and forestry real property.

Announcements concerning apartments or houses for sale can be sought in press, online or at real property agencies. When using the assistance of a real property agent it is worth checking whether they hold professional licence, whether they have third party liability insurance and whether they have the power to act on behalf of the agency and to execute contracts. Services of real property agencies involve a commission fee accounting for approximately 2 to 3% of the apartment price (for more information about real property see Chapter *Apartment lease*).

A permit from the Minister of Interior and Administration for purchase of real property is necessary in the case of purchase of agricultural or forestry real property (within the period of 12 years following Poland's accession to the European Union, i.e. until 1 May 2016). To this end, you need to apply to the Minister of Interior and Administration for permit for the purchase of real property. The permit is issued if:

- 1) the purchase of real property does not threaten defence or safety of the state or public order and it is not contrary to social policy and health;
- 2) Union citizen proves circumstances exist that confirm their connection with Poland.

Application for permit for the purchase of real property should be addressed to the Minister of Interior and Administration: Ministerstwo Spraw Wewnętrznych i Administracji, Departament Zezwoleń i Koncesji ul. Batorego 5, 02-591 Warszawa.

More information:

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

Ministry of Interior and Administration

Driver's licence

Driver's licences issued in EU Member States remain valid on the territory of Poland.

In order for Union citizens to obtain a Polish driver's licence, they should:

- 1) be of age required for a given category (16 years old – A1, B1, T; 18 years old – A, B, B+E, C, C+E, C1, C1+E; 21 years old – D, D+E, D1, D1+E);
- 2) hold B category driver's licence in order to obtain C, C1, D or D1 category driver's licence;
- 3) have medical certificate stating lack of medical counter-indications to drive and psychological certificate stating lack of psychological counter-indications to drive, if required;
- 4) complete training required for specific licence category;
- 5) pass the state exam required for a given licence category;
- 6) stay on the territory of Poland for at least 185 days in each calendar year due to their personal or professional connections or produce certificate confirming they have been studying in Poland for at least 6 months.

Driver's licence cannot be issued to persons:

- 1) with regard to whom medical examination revealed active addiction to alcohol or to substances causing similar effects to alcohol;
- 2) with regard to whom a valid court judgment has been issued prohibiting them to drive – for the period when such prohibition remains valid.

The obtained driver's licence categories have been consolidated on the territory of the entire European Union.

B category driver's licence entitled, among others, to drive passenger cars. Detailed description of categories of driver's licences can be found at: <http://www.krbrd.gov.pl>

More information:

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

Ministry of Infrastructure

Movement of capital and payments

NOTE:

Pursuant to Article 63 of the Treaty on the Functioning of the European Union, Poland does not apply any restrictions to the movement of capital and payments between Member States.

Union citizens may carry out any financial transactions in Poland, consisting in e.g. opening bank accounts and taking loans or credits from financial institutions seated in Poland. Union citizens may also freely transfer abroad the cash sent to Poland and income generated in Poland.

In certain cases and in accordance with EU legislation, to such transactions and operations control procedures may apply aimed at counteracting money laundering or financing of terrorism. They consist in identification of clients and registration of transactions.

Control, also in order to counteract those negative activities, applies to import to Poland and export from Poland of cash exceeding the equivalent of EUR 10,000 and gold and platinum in the form of foreign currency (bars, coins, semi-products) regardless of their quantity. Such funds and

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foreign currency should be declared in writing to **Polish customs authorities or Border Guard authorities** when entering or leaving Poland¹. However, obligation to declare such funds and foreign exchange does not apply to crossing the border of Poland and another Schengen Area state.

More information:

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

Ministry of Finance

¹ Since 15 June 2007 import and export of cash in all EU Member States has been governed by 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).

How to find a job in Poland?

In Poland you can either seek jobs on your own, sending CVs with cover letters to selected employers, or through:

- **public employment services** (mainly poviats labour offices)

In order to be able to browse all job offers at the poviats labour office (*powiatowy urząd pracy*), you need to register at that office as a **job seeker** or the **unemployed**.

After registration you will have access to so-called 'closed' job offers, i.e. the ones where employers' particulars are known to the office only and which are not published on the office's notice board or in its IT system.

In order to register you need to submit the following documents:

- 1) ID or other document confirming your identity with confirmation of registered residence;
- 2) diploma, certificate of school completion or school certificate or certificates of completion of a course or training;
- 3) employment certificates from the entire employment period;
- 4) any other documents necessary for determination of potential licences.

If a Union citizen does not decide to register with a labour office, they may browse general job offers available at the office, including the public employment services website: www.psz.praca.gov.pl.

- **non-public employment agencies**

Each non-public employment agency should be entered into the register of entities managing employment agencies, which is confirmed by a **certificate issued by the voivodeship marshal**. The list of



agencies can be found at the online labour office information service: www.psz.praca.gov.pl under 'Rejestr agencji zatrudnienia'. The list is also available at poviats labour offices, voivodeship labour offices (*wojewódzki urząd pracy*) or at the Centre of Information and Planning of Vocational Career (*Centrum Informacji i Planowania Kariery Zawodowej*).

Employment agencies **cannot collect any charges** from persons for whom they seek jobs or to whom they provide assistance in choosing appropriate profession and place of employment (except for the actually incurred costs related to referral to work abroad).

• newspapers publishing job offers

Most newspapers, both nationwide and local, have special job offer sections. Most offers can be found in the Monday edition of *Gazeta Wyborcza* (*Praca* inset) and in the Wednesday *Moja Kariera* inset in *Rzeczpospolita*.

• online job portals

You can browse online job offers or upload your CV.

Useful 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://ww.topjobs.pl>

<http://www.cvonline.pl>

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

More information:

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

online information portal of public employment services

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

Employment Services Centre for Information and Consultation

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

information portal of Polish EURES services.

How to write a CV and cover letter?

The following information should be included in your CV:

- personal details (name, surname, address, contact telephone number and e-mail);
- education;
- professional experience;

- additional qualifications;
- the following clause signed by hand should be included at the bottom of the actual CV: *I hereby agree for storage and processing of my personal data necessary for the recruitment process (in accordance with the Act of 29 August 1997 on the protection of personal data).*

CV should be as brief as possible and should be contained on one (no more than 2) white A4 page.

Cover letter is a short text justifying your choice of a given job offer. It can be more personal than the CV. It should not exceed one white A4 page. It should be signed by hand.

Having read CVs and cover letters sent by job candidates, the employer invites selected persons for an interview.

Templates of CVs and cover letters can be found e.g. at public employment services information website <http://www.psz.praca.gov.pl> under *Jak przygotować się do rozmowy?*

Types of contracts applicable to working in Poland

NOTE:

On 17 January 2007 the Minister of Labour and Social Policy issued Ordinance of 10 January 2007 repealing Ordinance on the scope of restrictions regarding work performed by foreigners on the territory of the Republic of Poland (Dz.U. No. 7, item 54). The Ordinance abolished the obligation to obtain work permit for foreigners to whom transition period applied in accordance with international agreements.

In practice, on 17 January 2011 the right to work in Poland without the need to obtain a work permit has covered the citizens of Austria, Belgium, Denmark, France, the Netherlands, Liechtenstein, Luxembourg, Germany, Norway and Switzerland. Citizens of other EU Member States had received this right earlier, in accordance with the principle of reciprocity laid down in the Treaty.

This means that any:

- 1) citizen of a European Union Member State;**
- 2) citizen of a member state of the European Economic Area other than European Union Member State, and**
- 3) citizen of a state not party to the Agreement on the European Economic Area who may benefit from the free movement of persons in accordance with agreements concluded by those states with the European Community and its Member States may take up work in Poland without the need to obtain a work permit.**

Citizens of Bulgaria and Romania may take up work in Poland without any restrictions from 1 January 2007, i.e. from the date of accession of those states to the European Union.

To citizens of Bulgaria and Romania, provisions of the Act of 20 April 2004 on employment promotion and labour market institutions (Dz.U. No. 99, item 1001 as amended), releasing Union citizens from the obligation to obtain work permit, directly apply.

1. Employment contract (*umowa o pracę*)

The main form of employment in Poland is an **employment contract**. It is also the most advantageous contract in terms of additional rights, so-called employee entitlements. Matters related to employment contracts have been regulated in the Labour Code.

As a rule, Union citizens concluding employment contracts with Polish employers are subject to Polish labour law regulations.

The following types of employment contracts have been provided for in the Labour Code:

- **employment contracts for a probation period** – such contracts may precede any other contract, yet they cannot be concluded for a period longer than 3 months;
- **employment contracts for a definite period** – i.e. for a specific period. The Labour Code limits the number of such contracts concluded with one employee. If the employment contract for a definite period has been concluded twice for two consecutive periods, the next contract is treated, in terms of legal effects, as an employment contract for an indefinite period (even if officially it has been concluded for a definite period). Such an effect, i.e. conclusion of an employment contract for an indefinite period, occurs in a situation when the interval between termination of the previous employment contract for a definite period and conclusion of the next employment contract for a definite period does not exceed 1 month.

Between 22 August 2009 and 31 December 2011, employers being entrepreneurs are obliged to comply with the rule according to which the period of employment on

the basis of an employment contract for a definite period, as well as total period of employment on the basis of consecutive employment contracts for a definite period between the same parties to labour relationship, cannot exceed 24 months. The next contract is considered a contract concluded before the lapse of 3 months following the termination or expiry of the previous employment contract concluded for a definite period².

- **employment contracts for the period of performance of specific work;**
- **employment contracts for indefinite period.**

Conclusion of an employment contract

An employment contract should be made in writing and specify parties to the contract, type of contract, date of its execution and terms and conditions of work and remuneration, in particular:

- type of work;
- place where the work is to be performed;
- date of commencement of work;
- remuneration for work corresponding to the type of work, with indication of remuneration components;
- working time.

If the employment contract has not been concluded in writing, the employer should, no later than on the date of commencement of work by the employee, confirm in writing the arrangements regarding the type of contract, parties to the contract and its provisions.

² Restrictions regarding conclusion of contracts for a definite period by entrepreneurs have been introduced by the Act of 1 July 2009 on mitigation of effects of the economic crisis for employees and employers.

Amendment of provisions of an employment contract

Provisions of an employment contract should be amended in writing:

- **upon mutual agreement of the parties** (with both the employer and the employee consenting for amendment of contractual provisions and specifying the date from which the amendments would become effective);
- **by the employer through termination amending terms and conditions regarding work and remuneration.**

In such situation, the employee may:

- declare their consent for the proposed terms and conditions; after the notice period, the new terms and conditions would become effective;
- declare their lack of consent for the proposed terms and conditions; after the notice period, the employment contract would be dissolved;
- make no declaration, which would imply consent for the new terms and conditions; after the notice period, the new terms and conditions would become effective.

Termination of an employment contract

Employment contract may be terminated:

- upon agreement of the parties;
- by way of declaration of one of the parties upon notice;
- by way of declaration of one of the parties without prior notice;
- upon the lapse of the period for which it has been concluded;
- on the date of completion of the work for the purposes which it has been concluded.

Termination of an employment contract upon agreement of the parties – both the employer and the employee consent for termination of the employment contract within the deadline agreed upon by the parties.

Termination of an employment contract upon notice – the employment contract is terminated through a written declaration of the employee or the employer **upon notice**.

The period of notice of an employment contract concluded for an indefinite period depends on the period of employment by a given employer. The notice is respectively 2 weeks if the employee has been employed for less than 6 months, 1 month if the employee has been employed for at least 6 months, and 3 months if the employee has been employed for at least 3 years. In the event of contracts for definite period longer than 6 months, the parties may provide for their early termination upon 2 weeks' notice.

Termination of an employment contract without prior notice – the employment contract is terminated through a written declaration of the employee or the employer **without prior notice**. **The employer** may terminate an employment contract in such a way **due to employee's fault** in the case when:

- the employee has committed a grave breach of their basic employee duties;
- during the validity period of the employment contract, the employee has committed an offence which prevents them to be further employed at their current position, if the offence is obvious or it

has been stated by way of a valid judgment;

- the employee has lost licence necessary for their performance of work at their current position due to their own fault;

or for reasons other than employee's fault:

- in the case when the employee is incapable for work due to illness lasting for a specific period, in accordance with the labour law;
- in the event of a justified absence of the employee at work for reasons other than illness, lasting for more than 1 month.

The employee may terminate the employment contract without prior notice:

- if, by way of a medical opinion, harmful impact of the performed work on the employee's health is stated and the employer fails to move them to another work that would be more appropriate for their health and professional qualification within the deadline specified in the medical opinion;
- if the employer commits a grave breach of their basic obligations towards the employee.

Working time

Working time cannot exceed 8 hours per day and on average 40 hours per average five-day working week in a given settlement period. Weekly working time including overtime cannot exceed on average 48 hours in a given settlement period. In the calendar year, an employee can work the maximum of 150 hours overtime due to special needs of the employer.

Working overtime entitles the employee to receive additional remuneration or time off work.

Remuneration for work

Remuneration for work should be agreed in such a way so as to correspond to the type of performed work and qualifications required for performance of such work, as well as to take into account the quantity and quality of the performed work.

Terms and conditions regarding remuneration for work are determined by company collective agreements or by supra-company collective agreements (concluded by employers where company trade unions exist), regulations for determining remuneration (in the case of employers having at least 20 employees not covered by company or supra-company collective agreements), and employment contracts. Remuneration is paid for the performed work. The employee keeps their right to remuneration for the time when work has not been performed only if labour law regulations so provide. Remuneration is paid at least once a month on a date that is fixed and agreed in advance.

In order to protect remuneration for work, Polish Labour Code provides that an employee cannot waive their right to remuneration or transfer it to a third person.

Poland has a statutorily guaranteed minimum remuneration for work. At present it amounts to gross PLN 1,386 (as of 1 January 2011) for full-time employees.

Holiday leave

Holiday leave for a **full-time** employee in a calendar year is:

- 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.

In a calendar year, an employee taking up their first job is entitled to holiday leave upon the lapse of each month of work in the amount of 1/12 of the holiday leave they would be entitled upon the lapse of one year of work.

Holiday leave for a **part-time** employee is determined proportionally to the working time of that employee.

Upon employee's request, the leave may be divided into parts. In such case at least one part of the leave should take no less than 14 consecutive calendar days.

The employee is entitled to remuneration for the period of leave in the amount they would receive if they were working at the time.

Other types of leave and time off work

Apart from holiday leave, the Labour Code provides for the following types of leave:

- **unpaid leave** granted upon a written request of the employee (the leave is not included in the period of work on which employee entitlements depend);
- **maternity leave** for female employees who have given birth, in the amount of:
 - 20 weeks in the case of one child delivered at one childbirth;
 - 31 weeks in the case of 2 children delivered at one childbirth;
 - 33, 35 or 37 weeks in the case of 3, 4 or 5 and more children delivered at one childbirth.

Such employee is also entitled to additional maternity leave granted upon their request directly after the end of maternity leave, in the amount of:

- **up to 2 weeks** in the case of one child delivered at one childbirth;

- **up to 3 weeks** in the case of more than one child delivered at one childbirth.

Part of the maternity leave can be used by an employee being the father bringing up the child.

For the period of maternity leave, an employee is entitled to receive maternity benefit accounting for 100% of remuneration.

- **paternity leave** for an employee being the father bringing up the child, upon their request, until the child reaches the age of 12 months; the leave is 1 week. During the paternity leave, the employee is entitled to receive a maternity benefit,
- **parental leave** of up to 3 years for an employee in order to take personal care of their child, yet no longer than until the child reaches the age of 4; in order to use this type of leave, the employee needs to have been employed for at least 6 months. The leave can be used by employees being a mother or a father of the child;
- **time off work is also granted e.g. in the case of:**
 - marriage of the employee or birth of their child or decease and funeral of the employee's spouse or child, father, mother, stepfather or stepmother – 2 days;
 - marriage of the employee's child or decease and funeral of the employee's sister, brother, mother-in-law, father-in-law, grandmother, grandfather or other person dependant on the employee or under their direct care – 1 day.

If the reason for time off work is e.g. marriage, childbirth or funeral, the employee is entitled to receive the remuneration in the amount they would receive if they were working at the time.

NOTE:

Substantiated periods of employment of Union citizens abroad at foreign employers are included in the periods of employment in Poland for the purposes of employee entitlements.

More information:

<http://www.mpips.gov.pl>
Ministry of Labour and Social Policy
<http://www.pip.gov.pl>
National Labour Inspectorate.

2. Contract of mandate (*umowa zlecenia*)

Contract of mandate is a frequently used basis for performance of work due to the freedom in formulating such elements of its content as time or place of work. This type of contract is subject to the Civil Code. Contract of mandate is a contract concluded for a definite or indefinite period. The contractor commits to carry out specific activities for the employer. It is a so-called due diligence contract, with contractor performing their work as best as they can. The contractor performs the work being the subject matter of contract on their own (without the subordination and work supervision requirement which is characteristic for employment contracts); the contractor may also determine the date and place of work (contract of mandate usually determine only the final deadline for the performance of commissioned

work). Contract of mandate can be terminated by any of the parties. If the contract of mandate is terminated by the employer, they should refund the expenditures incurred by the contractor and pay the part of remuneration corresponding to their activities carried out to date. If the contract is terminated by the contractor, they are obliged to liquidate the damage suffered by the employer due to contractor's failure to implement the contract.

After execution of the contract of mandate, the contractor is subject to social insurance and tax regulations.

3. Contract for specific work (*umowa o dzieło*)

Contract for specific work is also a contract concluded for a definite period, subject to the provisions of the Civil Code. It is a so-called result-based contract, with contractor committing to perform a specific work and the employer committing to pay remuneration in the amount specified in the contract.

Please note that conclusion of a contract of mandate or contract for specific work in order to bypass social insurance and employee entitlements regulations is a misdemeanour. Performance of work during fixed working hours with the fixed scope of responsibilities and under employee's supervision can be regarded by audit authorities as work performed under employment contract.

Recognition of professional qualifications

Recognition of professional qualifications acquired in Member States of the Euro-

pean Union and EFTA – parties to the Agreement on the European Economic Area, as well as Swiss Confederation, are 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)³. The Directive has been implemented to Polish law by way of the Act of 18 March 2008 on the rules governing recognition of professional qualifications acquired in the EU Member States (Dz.U. No. 63, item 394), as well as by way of separate regulations for respective sectoral professions: **doctor, dental practitioner, nurse, midwife, pharmacist, veterinary and architect**, as well as **counsellor at law and barrister**.

Recognition of professional qualifications is based on:

- sectoral qualifications recognition system;
- general qualifications recognition system.

1) **Sectoral qualifications recognition system** is a system of automatic recognition of qualifications covering seven regulated professions: doctor (general and specialised practitioner), dental practitioner, pharmacist, general nurse, midwife, veterinary and architect. The fact that a person in question has appropriate qualifications specified

³ 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) consolidated the so-called general system directives (89/48, 92/51, 99/42) and the so-called sectoral system directives separate for the professions of: doctor, dental practitioner, veterinary, pharmacist, nurse, midwife and architect.

in the Directive (including e.g. diploma or professional title referred to in Directive 2005/36/EC) is sufficient for recognition of qualifications and for taking up work.

2) **General qualifications recognition system is a system** of recognition of

qualifications for regulated professions and activities other than the ones covered by sectoral qualifications recognition system. They are not recognised automatically, but considered individually by competent authorities of the host state. If the differences between training or pursuit of a given profession are significant, the competent authority may condition recognition of qualifications on application of one of compensation measures, i.e. adaptation period or aptitude test, whereas in most cases the choice is made by the applicant. Professional experience of the person applying for recognition of qualifications is also taken into account.

Application for recognition of professional qualifications with appropriate annexes should be submitted to the institution indicated as the authority competent for recognition of qualifications for pursuit of a given regulated profession.

In the event when deficiencies in documentation are revealed, the competent authority will request the applicant to complete it. Decision on recognition of professional qualifications should be issued within 3 months from the date when complete documentation of the case has been submitted; in exceptional cases this deadline can be extended to 4 months.

During the qualifications recognition proceedings the competent authority may request an opinion on the foreign level of education of the applicant at the Ministry of Science and Higher Education or at the school inspectorate.

Provision of cross-border services

Union citizens who pursue their profession or activity in one EU Member State are entitled to provide services on the territory of another Member State with regard to the same profession or activity without the need to recognise their professional qualifications. In the case of professions related to health or public safety, the competent authority may verify provider's professional qualifications (so-called prior check)⁴.

NOTE:

Union citizens who have professional qualifications acquired in one of the EU Member States and who would like to pursue their profession in Poland should first check whether their profession is a **regulated profession** in Poland (the list of regulated professions can be found at the website of the Ministry of Science and Higher Education): <http://www.nauka.gov.pl/szkolnictwo-wyzsze/mobilnosc-akademicka-i-zawodowa/uznawanie-kwalifikacji-zawodowych/>

⁴ The list of professions related to health and public safety has been provided for in the Ordinance of the Prime Minister of 5 March 2009 on specification of regulated professions with regard to which qualifications recognition proceedings can be initiated (Dz.U. No. 38, item 302).

Working in Poland

A regulated profession is a profession the pursuit of which is subject to the possession of specific professional qualifications specified by legal regulations. In Poland over 300 professions are regulated (including specialities and positions). If a profession is not regulated there is no need to officially recognise professional qualifications and the decision regarding employment is made by the employer.

The list of regulated professions and activities, necessary documents to be submitted in order to recognise professional qualifications as well as detailed information about recognition of professional qualifications are available at the website of the Polish professional qualifications recognition information centre: <http://www.nauka.gov.pl/szkolnictwo-wyzsze/mobilnosc-akademicka-i-zawodowa/uznawanie-kwalifikacji-zawodowych/>

Address:

Ministerstwo Nauki

i Szkolnictwa Wyższego

ul. Wspólna 1/3

00-529 Warszawa

Telephone No.: +48 22 628 67 76

Fax: +48 22 628 35 34

E-mail: kwalifikacje@mnisw.gov.pl

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

The following types of taxes apply in Poland:

1) direct taxes:

- Personal Income Tax (PIT),
- Corporate Income Tax (19% CIT applies in Poland);

2) indirect taxes:

- Value Added Tax (VAT, also referred to as the Goods and Services Tax; Poland has 4 VAT rates: 23%, 8%, 5% and 0%),
- Excise Tax,
- Gambling and Lottery Tax;

3) property taxes:

- Inheritance and Donation Tax,
- Civil Law Transactions Tax,
- Agricultural Tax,
- Forestry Tax,
- Real Property Tax,
- Vehicle Tax.

Personal Income Tax is levied on all individuals generating income. This rule does not apply to income exempted from tax and income on which tax collection has been waived. **Persons whose place of residence is in Poland** and to whom the so-called unlimited tax obligation apply are subject to tax obligation **with regard to their entire income regardless of the location of the sources of income. Persons without place of residence in Po-**

land are subject to the so-called **limited tax obligation**. This means that **only income generated on the territory of Poland** is subject to taxation, e.g. income from work performed in Poland on the basis of service or employment relationship (regardless of the location where the remuneration is paid), or income from business activity pursued on the territory of Poland through an establishment.

Method of income tax calculation depends on the source of revenue on the basis of which the income has been generated.

The following tax calculation methods can be used:

• **progressive tax scale**

Progressive tax scale applies e.g. to income from contract work or pensions. Taxpayers using progressive tax scale to their income, unless they do not meet the conditions provided for by the law, may take advantage of joint spouses' taxation and preferential tax rates for single parents.

Tax returns for a given year are submitted on an appropriate form by 30 April of the year following the year of the return to the tax office competent for taxpayer's place of residence.

Applicable scale for Personal Income Tax:

Tax assessment basis in PLN		Amount of tax
over	up to	
	85,528	18% minus the deductible amount of PLN 556.02
85,528		PLN 14,839.02 + 32% of surplus over PLN 85,528



- **taxation of income (revenue) from non-agricultural business activity**

The main form of taxation of income from non-agricultural business activity is general rules based on progressive tax scale. Income from non-agricultural business activity can also be subject to a 19% tax rate if the taxpayer so chooses, submitting to the competent head of the tax office a written declaration of selection of such taxation method. Tax return for a given year is submitted on a separate form to the competent tax office by 30 April of the year following the year of the return.

Taxpayers may also choose, unless they do not meet specific conditions, one of the flat-rate forms of taxation of income (revenue) generated from non-agricultural business activity, i.e. flat-rate on registered income or flat-rate tax card.

- **consolidated 19% tax rate**

Consolidated 19% tax rate applies to certain capital income (e.g. from paid disposal of securities or derivatives), for which the income is settled in a separate return submitted within the deadline specified above.

- **flat-rate income tax**

Flat-rate income tax applies e.g. to winnings in games of chance, interest and discount on securities, 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.podatki.pl>

tax information portal run by a private organisation.

Carrying out a business activity

Polish law offers a broad range of available legal forms which guarantees the possibility to choose between individual carrying out of a business activity, a civil law partnership, a non-corporate partnership, and a company. The factors which determine the final decision concerning the form are, inter alia, the requirements connected with the initial capital, scope of responsibility of partners, and formalities connected with the establishment of a company.

An entrepreneur can start a business activity on the day of submitting the application for the entry into the Business Activity Register or after receiving the entry into the Register of Entrepreneurs in the National Court Register. A company in an organisation can start a business activity before receiving the entry into the Register of Entrepreneurs.

NOTE:

An EU citizen can carry out a business activity in Poland on the same basis as a Polish citizen.

Individual carrying out of a business activity as a natural person

Carrying out a business activity on the basis of the entry into the Business Activity Register concerns a business activity carried out on the basis of its own capital. In order to carry out such a business activity, the EU citizen shall undertake the following activities:

Activity 1 – submitting an application for the entry into the Business Activity Register

An application for the entry into the Business Activity Register shall be submitted in

the **city office or gmina office** – with jurisdiction over the place of carrying out a business activity. The application for the entry into the Business Activity Register can be submitted in person, sent as a recorded delivery letter (then the application has to be signed by the applicant, which has to be done in the form of a notarial act) or in an electronic version by sending the application form available on the website of the city office or gmina office signed by means of an electronic signature (if not, the office shall inform the applicant about the date and place of signing the application). The registering authority makes an entry into the Business Activity Register immediately after receiving the signed application and delivers the certificate of the entry to an entrepreneur.

(From 1 July 2011 the application can be also submitted on one's own by means of a special national webpage and in any gmina office and Revenue Office, regardless of the place of living or carrying out a business activity).

Data from the application for the entry into the Business Activity Register are sent, without the participation of an entrepreneur, to the Revenue Office, Statistical Office, and Social Insurance Company or Farmers' Social Security Fund of proper jurisdiction along with the copy of a certificate of the entry into the Business Activity Register.

The application for the entry into the Business Activity Register is at the same time the application for REGON number assignment, the application for NIP number assignment (Tax Identification Number) and the declaration of a social security premiums payer to the Social Insurance Company.

Carrying out a business activity

REGON register is a computer set of information about national economy entities (not only entrepreneurs). It provides general characteristics of entities functioning in Poland and is the basis for creating databases and data banks about these entities.

NIP number (Tax Identification Number) is a ten-number code for the identification of entities which pay taxes in Poland.

Social security premiums (pension, disability pension, sickness, accident) and health insurance premiums shall be paid monthly.

The following data shall be included in the application form:

- designation of an entrepreneur and their PESEL identification number, if they have one;
- designation of an entrepreneur's place of living and address, if they permanently carry out a business activity outside the place of living – indicating the place and address of the main company;
- an entrepreneur's NIP number, if they have one;
- specifying the classification of activity (in accordance with the Polish Classification of Activity (PKD));
- specifying the date of the beginning of a business activity;
- telephone number and e-mail address, if an entrepreneur has one.

The application for the entry into the Business Activity Register is free of charge. (After 1 July 2011 it will be necessary to write an entrepreneur's date of birth in the application form, information about their



citizenship and prenuptial agreement, and information about civil law partnerships, if an entrepreneur concluded such contracts. It will also be possible to choose the form of taxation of personal income tax).

Activity 2 – making a stamp with the company's name

A stamp with the company's name can be needed to perform financial and bank actions. It shall contain (at least) the following data: full company's name, company's seat and Tax Identification Number NIP.

Activity 3 – opening a company's bank account

An entrepreneur in Poland is not obliged to have a personal or company's bank

Carrying out a business activity



account. Nevertheless, having a bank account is necessary when making big financial transactions and it facilitates arranging formalities in offices. In order to open a bank account it is required to have, depending on the requirements applied by particular banks:

- an identity card;
- before 1 July 2011 a copy of the certificate of the entry into the Business Activity Register (the original available for inspection);
- sometimes a copy of the certificate of REGON number assignment (the original available for inspection);
- sometimes a stamp with the company's name.

The Revenue Office shall be informed about opening a company's bank account.

Activity 4 – choosing a form of taxation in the Revenue Office

An entrepreneur is obliged to choose a form of taxation, before the date of starting a business activity, or on the date of starting a business activity. In order to do this, they shall go to the Revenue Office or send information by mail. There are the following possibilities to choose from:

- fixed amount tax;
- lump-sum tax on registered revenue;
- revenue and expense ledger (scale of taxation, flat tax);
- integrated accounts.

After 1 July 2011 the selection of the form of taxation can be done in the application form for the entry into the Business Activity Register.

It has to be declared in the Revenue Office whether a company will be VAT withholding agent.

Addresses of individual Revenue Offices are available on the website:

<http://www.pit.pl/urzedyskarbowe/>

Activity 5 – notification concerning the premises, where a business activity will be carried out

Information about the premises which are the company's seat shall be given to the **city office or gmina office** due to the necessity to pay real property tax.

Civil law partnership

A civil law partnership is a non-corporate partnership; a civil law partnership is not an entrepreneur, it is partners who register as entrepreneurs in the Business Activity Register. In order to register a civil law partnership it is not required to have capital. Each partner is responsible for a civil

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law partnership's liabilities, without any limitations, with all his assets.

Partnerships

- 1) **Registered partnership** – the basic form of a partnership. Its characteristic feature is the scope of partners' responsibility. They have subsidiary unlimited responsibility for registered partnership's liabilities. Each partner has the right to represent it.
- 2) **Professional partnership** – designated only to work as freelancers, enumerated in the Code of Commercial Companies. Partners in a partnership can be persons entitled to work in the following professions: a lawyer, a pharmacist, an architect, a civil engineer, an auditor, an insurance broker, a tax adviser, a stockbroker, an investment adviser, an accountant, a doctor, a dentist, a veterinary surgeon, a notary, a nurse, a childbirth assistant, a legal adviser, a patent agent, a property appraiser, and a sworn translator. The provisions concerning a professional partnership favourably regulate the issues of responsibility; a partner in a partnership is not responsible for partnership's liabilities created due to the fact that the rest of partners in a partnership are freelancers. Partners in a professional partnership can appoint the management board.
- 3) **Limited partnership** – is designated both for natural and legal persons, and it enables considerable limitation of responsibility. At least one of partners – a general partner – is responsible for partnership's liabilities without any limitations; however, the responsibility of

the rest of partners – limited partners – is limited to a certain amount – *comandite sum*.

- 4) **Limited joint-stock partnership** – is designated for carrying out a business activity on a large scale. According to the law, the minimum contribution is PLN 50,000 (approx. EUR 12,600). The scope of responsibility in a limited joint-stock partnership is regulated analogically to a limited partnership.

Companies

- 1) **Limited liability company** – is a legal person; both natural and legal persons can be the founders of a limited liability company. A company is responsible for any liabilities with all its assets without any limitations. A necessary requirement is share capital of at least PLN 5,000 (approx. EUR 1,260). Partners, as a matter of principle, are responsible up to the amount of share capital. The highest authority of a company is the assembly of partners. A company is represented by the management board (consisting of at least one member) on the basis set out in a company's articles of association. A supervisory board or an auditing committee or both of them can be set up in a limited liability company.
- 2) **Joint stock company** – is a legal person; both natural and legal persons can be the founders of a joint stock company. A necessary requirement is share capital of at least PLN 100,000 (approx. EUR 25,100). A joint stock company is responsible for entity's liabilities, as a matter of principle, up to the amount of share capital. The highest authority

Carrying out a business activity



of a company is the Assembly of Shareholders. A joint stock company is represented by the management board (consisting of at least one member) on the basis set out in a company's articles of association. A supervisory board shall also be established in a joint stock company.

Branch or representative office

A branch, in accordance with the provisions of the freedom of economic activity, is a separated and organisationally independent part of a business activity carried out by an entrepreneur beyond its main seat. The activity of a representative office, on the other hand, can include only activities within the field of advertisement and promotion of a foreign entrepreneur. In the case of a representative office, it is required to enter it into the Register of Representative Offices of Foreign Companies carried out by the Ministry of Economy.

In the case of partnerships, companies and branches of a foreign entrepreneur it is required to enter them into the Register of Entrepreneurs in the National Court Register.

More information:

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

Polish Information and Foreign Investment Agency

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

Ministry of Economy

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

web portal for small and medium enterprises, carried out by the entity Grupa Bankier.pl

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

the National Court Register

Social security in Poland

Social security system in Poland is of a general and compulsory character. Social security – in the field of selected risks – covers persons who are, inter alia, employees, persons who work on the basis of commission agreements or who carry out a business activity.

NOTE:

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

Pension insurance

Pension insurance is an insurance in case a person is unable to work because of an old age. Persons who pay premiums, ensure their income at the moment of stopping professional work, after achieving pensionable age.

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

Pillar I is governed by the public institution – Social Insurance Company,

Pillar II is governed by private institutions – open pension funds (OFE). An open pension fund is a legal person, which aim is to collect funds from insurance premiums and invest them on the financial market. These funds are designated for pensions for the open pension fund's members after achieving by them pensionable age.

Pillar III, voluntary, which is to ensure extra benefits for additional premiums| is occupational pension schemes (PPE) and individual retirement accounts (IKE).

Pension insurance premium is 19.52% of the basis of the amount of premium – the amount of premium depends on the insured person's income. 12.22% of the basis of the amount of premium is forwarded to the Social Insurance Company. 7.3% of the basis of the amount of premium is forwarded, by means of the Social Insurance Company, to an open pension fund selected by the insured person. The division of the premium between a pension fund which is at the Social Insurance Company's disposal and an open pension fund is obligatory for the insured persons born after 31 December 1968. Insured persons born after 31 December 1948, and before 1 January 1969 could join a selected open pension fund to 31 December 1999. Persons born before 1 January 1949 could not and still cannot join an open pension fund, their whole premium is forwarded to the Social Insurance Fund.

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

The new pension system is based on the tight connection between the amount of the benefit and the amount of actually paid premium. The basis for calculating the pension is the (total) amount of premiums for pension insurance.

In accordance with the new principles, pension shall be granted to women who are at least 60, and men who are at least 65. There is no minimum insurance period required for granting the pension.

Decisions about granting pensions are made by the Social Insurance Company's

bodies which are of proper jurisdiction due to the place of living of a person who is applying for the benefit. The proceedings for granting pensions start after submitting the application by an applicant.

Disability insurance

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

Premium for disability insurance is 6% of the basis of the amount of premium, where 4.5% is from the funds of an employer, and 1.5% from the funds of an employee.

1. Disability pension for incapacity for work

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

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

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

A person who is partially unable to work is a person who to a considerable degree lost his or her ability to do a job which is equivalent to the level of that person's qualifications.

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

2. Family pension

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

3. Training allowance

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

Social security for industrial accidents and occupational diseases

Security for industrial accidents and occupational diseases covers persons, *inter alia*, employees, persons who work on the

Social security in Poland

basis of commission agreements, and persons carrying out a business activity.

Benefits for industrial accidents and occupational diseases can be granted to a person who is insured for such cases. These are:

- **sickness benefit** – for an insured person whose inability to work has been caused by an industrial accident or occupational disease;
- **rehabilitation benefit** – is paid after the sickness benefit has finished, if an insured person is still unable to work, and further treatment or rehabilitation give him a chance to regain ability to work;
- **compensating benefit** – is for an insured person who is an employee, whose remuneration has been lowered due to permanent or long-term damage to his health;
- **one-time compensation** – for an insured person whose health has been damaged permanently or for a long period of time, or for the members of a family of a dead insured person or a person who took disability pension;
- **disability pension for an industrial accident or occupational disease** – is granted to an insured person regardless of the period of being insured (even if an accident took place on the first day of work), and to a person whose inability to work started after 18 months from the date on which the insurance finished. If a person is again able to work, and at the same time he loses the right for disability pension, and then he is again unable to work, the right for disability pension is restored regardless of the period which passed from the lost of the right for disability pension. Benefits for industrial accidents **are not granted** if

the only cause of an accident was proven violation of provisions concerning the protection of life and health by an insured person, which was done deliberately or due to gross neglect of duty. Benefits are also not granted to an insured person who contributed considerably to causing an accident while being drunk or under the influence of intoxicating agents or psychotropic substances;

- **training allowance** – is granted to a person with reference to whom retraining has been stated as appropriate due to the inability to work in a current profession because of an industrial accident or occupational disease;
- **family pension** – for the members of a family of an insured person who is dead because of an industrial accident or occupational disease and **allowance to family pension** – for an orphan;
- **attendance allowance** – for a person who is entitled to pension, considered entirely unable to work and existence on his or her own, or who is over 75;
- **covering the costs of treatment** – in the field of dentistry and preventive vaccination and supply of orthopaedic equipment.

Accident security premium is from 0.40% to 8.12% of the basis of a premium assessment and is entirely covered from an employer's funds.

Social security for sickness and maternity

Persons who are obligatorily insured in case of sickness and maternity are mainly employees. Persons covered by obligatory pension and disability pensions, who, *inter*

alia: work on the basis of an agency agreement or commission contract, carry out a non-agricultural business (a business activity, authors, artists, freelancers) can also be insured, voluntarily, in case of sickness and maternity.

The amount of premium for insurance for sickness and maternity is 2.45% of the basis of the premium assessment. Premium is covered from an insured person's funds. The following benefits are paid due to insurance in case of sickness and maternity:

- **sickness benefit**

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

Sickness benefit is granted to an insured person in the amount of 80% of the basis of an assessment, and for the period of being hospitalized – in the amount of 70% of the basis of an assessment.

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

- **rehabilitation benefit**

Rehabilitation benefit is granted to an insured person who can no longer be given

sickness benefit but still is unable to work and further treatment or rehabilitation give him a chance to be able to work again. This benefit is granted for the period necessary to give him a chance to regain ability to work but not longer than for the period of 12 months.

- **compensating benefit**

Compensating benefit is granted only to insured persons who are employees. This benefit is granted to employees whose remuneration has been lowered due to undergoing professional rehabilitation or who have been moved to another post due to the state of health.

- **maternity allowance**

Maternity allowance is granted to an insured person who at the time of sickness security or at the time of 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 has been a decision about an adjournment of compulsory education – up to 10 years of age, and who started legal proceedings for adoption in the Guardianship Court;
- takes for upbringing, as surrogate parents, except for professional surrogate parents not related to a child, a child up to 7 years of age, and in the case of a child with regard to whom there has been a decision about an adjournment of compulsory education – up to 10 years of age.

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

Social security in Poland



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

Maternity allowance can be also granted to an insured father of a child for the period of 1 week (from 2012 this period will last 2 weeks) as the period of maternity leave which can be granted to an employee-father raising a child.

The amount of maternity allowance is 100% of the basis of the allowance assessment. The basis of the allowance assessment is an average monthly remuneration paid for the period of 12 months before a month in which the right for allowance is created.

Premiums for pension and disability pension are calculated from maternity allowance (These premiums are financed from the state budget).

- **attendance allowance**

Attendance allowance is granted for the period of a special leave, when it is necessary to take care of a healthy child who is

under 8, a sick child who is under 14 or other sick member of a family.

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

More information:

<http://www.zus.pl>

the Social Insurance Company

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

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

**Foreign Pensions Department
of the Social Insurance Company:**

ul. Senatorska 10

00-082 Warsaw

Tel.: +48 22 826 05 53

Fax. +48 22 827 40 09

E-mail: drz@zup.pl

Unemployment

Unemployment is one of the most serious economic and social problems in Poland. The unemployment rate has been growing successively in the recent years: in 1998 it was 10.6%, and in 2002 almost 20%. This unfavourable trend changed in 2003. The biggest drop of the unemployment rate took place, however, in 2006 when the unemployment rate fell below 15%, reaching in September 2008 8.9%. It was the effect of an economic boom which brought more work offers and the growth of the number of working persons. In January 2011 the unemployment rate was 13.0% and was by 0.1 percentage point higher than in the analogous period in 2010.

The characteristic feature of the unemployment in Poland is its regional diversification, for example, in Mazowieckie and Wielkopolskie voivodeship the unemployment rate in January 2011 was 9.8%, and in Warmińsko-Mazurskie voivodeship – 21.1%. Problems with finding a job have young people, women and the long-term (over a year) unemployed.

Public employment services (the network of voivodeship and poviast labour offices) are there to help and give advice to the unemployed and persons who look for a job in order to get an appropriate employment and to employers to find appropriate employees. With reference to that the employment services provide a number of services, including: acting as job agency, professional agency or helping to look for a job in an active way. Labour offices also carry out various programmes which support local or regional labour market, register the unemployed and persons looking for a job, pay unemployment benefits, organise trainings in order to give the unemployed greater chances to find a job. The unemployed



can take part in various activities which facilitate their professional activation, *inter alia*, intervention works, traineeship, professional preparation in the place of work, training loans, trainings or support of a business activity.

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

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

More information:

<http://www.eures.praca.gov.pl>
news bulletin of Polish EURES services

<http://www.psz.praca.gov.pl>
news bulletin of public employment services

Unemployment

NOTE:

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

Unemployment benefits

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

- registration in a poviats labour office of proper jurisdiction concerning the place of residence (the list of poviats labour offices is, *inter alia*, on the webpage <http://www.psz.praca.gov.pl> in the bookmark "Addresses of poviats labour offices");
- working (on the basis of an employment contract, a commission agreement, a business activity, etc.) for at least 365 days in the period of 18 months before the day of registration and achieving during this period income which is at least equivalent to the minimum remuneration from which premiums for social security and Labour Fund were paid;
- lack of possibility to be employed or to be professionally activated within the field of activities proposed by a poviats labour office (in the field of, for example, intervention works, public works, traineeship, proposed job offer).

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

- **6 months** – for the unemployed who, during the period of taking the benefit, live in the poviats area, if the unemployment rate in this area as of 30 June of

the year preceding the day of achieving the right for the benefit was not higher than 150% of the average national unemployment rate;

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

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

- basic benefit (100%) in the period of the first three months – PLN 742.10 (approx. EUR 187);
- basic benefit (100%) in the period of next months of having the right for the benefit – PLN 582.70 (approx. EUR 147);
- lowered benefit (80%) in the period of the first three months – PLN 593.70 (approx. EUR 150);
- lowered benefit (80%) in the period of next months of having the right for the benefit – PLN 466.20 (approx. EUR 118);
- higher benefit (120%) in the period of the first three months – PLN 890.60 (approx. EUR 224);
- higher benefit (120%) in the period of next months of having the right

for the benefit – PLN 699.30 (approx. EUR 176).

NOTE:

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

More information:

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

Ministry of Labour and Social Policy

<http://zielonalinia.gov.pl>

Employment Services Centre
for Information and Consultation

The possibility to transfer to Poland unemployment benefit granted in the EEA country (Lichtenstein, Iceland, Norway) or Switzerland

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

- stay at the disposal of employment services for the period of at least 4 weeks before leaving the country in which he or she has the right for the benefit;
- before going to Poland, take E-303 form which concerns keeping the right for unemployment benefit;
- after arriving to Poland, register as a person who looks for a job in a poviata labour office of proper jurisdiction concerning the place of living in Poland – in the period of up to seven days from the date of leaving the country of the last employment;
- go to a voivodeship labour office of proper jurisdiction concerning the place of

living in Poland in order to submit E-303 form there (a voivodeship labour office informs a poviata labour office about the decision concerning keeping the right for unemployment benefit gained in the EEA country or Switzerland);

- stay at the Polish labour office's disposal.

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

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

An unemployed person who would like to look for a job in Poland and take unemployment benefit which is granted to him or her in another EU country, should:

- stay at the disposal of employment services for the period of at least 4 weeks before leaving the country in which he or she has the right for the benefit;
- before going to Poland, take PD U2 document which concerns keeping the right for unemployment benefit;
- after arriving to Poland, register as a person who looks for a job in a poviata labour office of proper jurisdiction concerning the place of living in Poland – in

Unemployment

the period of up to seven days from the date of leaving the country of the last employment;

- go to a voivodeship labour office of proper jurisdiction concerning the place of living in Poland in order to submit PD U2 document there (then a voivodeship labour office gives to the proper institution of a country of the last employment SED U009 document with information that an unemployed person fulfilled the obligation to register in Polish employment services and that he or she is under control);
- stay at the Polish labour office's disposal.

Unemployment benefit shall be paid directly by the proper institution of a country of the last employment to an unemployed person, for example, to a bank account. An unemployed person can take this benefit for the period of three months from leaving the country of the last employment but upon the request of an unemployed person the proper institution which granted the right for the benefit can lengthen this period to six months. If an unemployed person does not find a job within this period and still has the right for the benefit, in order not to lose it, he should come back to the country of the last employment before the period has finished.

Right for health services

An EU citizen can receive free health services in Poland, if:

- **he or she has health insurance in another EU country during a temporary stay in Poland** (e.g. for touristic purposes, in order to study or while looking for a job in Poland, if he or she receives unemployment benefit granted in another EU country). An EU citizen can then be treated in Poland and the costs of treatment are covered by a health insurance institution of a country in which he or she has such insurance. This law, however, includes only receiving benefits which can be treated as necessary due to medical reasons, while taking into account the character of these benefits and probable period of stay in Poland. Nevertheless, before leaving Poland a person shall get a European health insurance card;
- **he or she is covered by Polish health insurance** (obligatorily or voluntarily).

Obligatory health insurance covers the following persons:

- working on the basis of an employment contract or a commission agreement;
- registered in a poviát labour office as the unemployed;
- carrying out a business activity.

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

If there is one person insured in a family, then the insurance also covers: spouse, children (before they are 18 or – if they study – 26) and parents (if they live together with an insured person), if the persons do

not have their own right for health insurance.

Citizens of other EU countries, who live permanently in Poland, and who are not covered by obligatory insurance, can pay premiums voluntarily in a voivodeship branch of the National Health Fund (NFZ).

The right for free healthcare is granted only if services are received from medical facilities which have signed the agreement with the National Health Fund (NFZ).

Receiving health services

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

In order to be registered the following documents are needed:

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

PESEL number (Common Electronic System of Population Register) is an 11-number symbol which identifies a particular natural person. The number consists of the following elements: date of birth, an ordinal number, a number which identifies the sex and a control number. The application for assigning PESEL No. shall be submitted in a gmina office or city office.



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

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

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

- after paying a lump-sum – in the case of basic medicines – PLN 3.20 and compounded drugs – PLN 5;
- after paying 30% or 50% of the medicine's price (in the case of supplementary drugs);
- for the full price – in the case of medicines which are not in the list of reimbursed drugs.

More information:

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

National Health Fund

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

Ministry of Health

Income and costs of living

The minimum remuneration laid down in the legislation for a full-time employee in Poland is at the moment PLN **1,386 gross** (approx. EUR 348.3) – as of January 2011. The average monthly gross remuneration in December 2010, in the enterprise sector, was PLN 3,391.59 (approx. EUR 852.2).

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

	PLN	EUR
bread	2.5	0.63
milk (1 l)	2.5	approx. 0.63
yoghurt	2	approx. 0.5
mineral water	2.2	approx. 0.55
butter	4	approx. 1
ham 1 kg	24	approx. 6
cheese (1 kg)	19	approx. 4.8
apples (1 kg)	3	approx. 0.75
soup vegetables	3	approx. 0.75
eggs (10 items)	4.5	approx. 1.13
jam	4	approx. 1
tomato (1 kg)	5	approx. 1.26
a ticket to the cinema	12–26	approx. 3–6.5
a ticket to the theatre	20–100	approx. 5–25

Shops

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

- **groceries** – are open from 6.00 (7.00) a.m. to 6.00 (7.00) p.m., some of them

longer (some of the shops are also open on Sunday);

- **shops other than groceries** – are usually open from 11.00 a.m.;
- **supermarkets** (usually located in the suburbs of big cities) – usually from 9.00 a.m. to at least 10:00 p.m., open 7 days a week.

In Poland people usually pay by cash but in most shops you can also pay by a debit card.

Transport

Public transport in Poland:

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

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

Tickets can be bought in newsagent's stands ("Ruch"), some shops and in the underground stations.

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

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(e.g. 10 or 30 minutes) during which the mean of a public transport can be changed (these kinds of tickets are used, e.g.: in Łódź). Tickets for suburban buses (PKS) can be bought from a driver or in ticket counters at bus stations. In suburban areas and in some cities there are also private buses and the so-called "busy" (small buses) in which the fare is paid to a driver.

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

International **airports** in Poland: Warsaw-Okęcie, Gdańsk-Rębiechowo, Kraków-Balice, Poznań-Ławica, Wrocław-Strachowice, Katowice-Pyrzowice. National flights offered by Polish Airlines LOT cover all the cities enumerated above as well as Bydgoszcz, Szczecin-Goleniów, Zielona Góra-Babimost, Łódź-Lublinek and Rzeszów-Jasionka. Flight tickets can be bought in travel agencies and in ticket counters at the airports.

More information:

<http://www.pk.p.pl>

Polskie Koleje Państwowe (Polish State Railways)

<http://www.lot.pl>

Polish Airlines LOT

Culture and entertainment

Museums, cinemas, theatres and concert halls function mainly in big cities where

cultural life in Poland is concentrated. Information concerning cultural life and entertainment in Poland is available in daily newspapers (the biggest daily newspapers include on Fridays cultural guides for the whole following week) and on the internet.

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

Theatres – function in all big cities.

They are closed in the summer period (holiday break).

The most famous theatres:

The Contemporary Theatre, The Powszechny Theatre and The National Theatre in Warsaw as well as The Old Theatre and Słowacki Theatre in Kraków.

The most famous musical theatres:

Musical Theatre in Gdańsk, operettas in Kraków and Gliwice as well as Musical Theatre "Roma" in Warsaw.

In order to see an **opera** or a **ballet** it is worth to go to the Grand Theatre in Warsaw or to Warsaw Chamber Opera Theatre.

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

Cinemas – there are lots of them in Poland, both big and small. In the big cinemas there are screenings of current film

hits and there is a bigger selection of films than in small cinemas. Foreign films presented in Polish cinemas are usually not dubbed.

Tourist attractions – Poland is a touristically attractive country. In the UNESCO World Heritage Site there are the following places in Poland: historic centre of Kraków and Warsaw, Wieliczka Salt Mine, Old City of Zamość, Białowieża Forest, Medieval Town of Toruń, Castle of the Teutonic Order

in Malbork, Kalwaria Zebrzydowska, wooden churches of southern Małopolska.

More information:

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

Official Promotional Website of the Republic of Poland

<http://www.poland.pl>

internet guide through Poland carried out by the Research and Academic Computer Network (NASK) in Polish and English



Giving birth to a child

The fact of giving birth to a child shall be registered in the Registry Office of a gmina office. The fact of giving birth to a child can be registered by his or her father or mother, a doctor, a midwife or other person present at the birth. If the parents of a child are married, then also a shortened transcript of marriage certificate shall be enclosed. If a child is born in the Health Care Institution (ZOZ), it is the responsibility of this institution to register the birth.

The Head of the Registry Office draws up the Birth Certificate which is given in 3 copies free of charge.

Marriage

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

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

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

Persons who want to enter into marriage shall present to the Head of the Registry

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

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

The evidence of cessation of marriage is an abridged copy of the death certificate or a copy of a legally binding decision concerning a statement of death or recognizing a previous spouse dead, an abridged copy of a marriage document 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 document with an endorsement about marriage cancellation or a copy of a legally binding decision of the court about marriage cancellation. The evidence of non-existence of marriage is a copy of a legally binding decision of the court concerning non-existence of marriage.

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

Death

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

Educational system

In the Polish educational system there is a distinction between the compulsory education and the compulsory schooling. Schooling is compulsory to 18 years of age, whereas compulsory education includes two types of school: 6-year primary school (7–13 years of age) and 3-year lower secondary school (13–16 years of age). Children who are 6 are obliged to have one-year kindergarten preparation in a kindergarten, kindergarten division in a primary school or in other forms of kindergarten education (nursery points and nursery education complexes). Children with special educational needs learn at special schools or in integration classes at 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.

In accordance with the amendment to the Education System Act, from the school year 2011/12 there shall be the obligation of one-year kindergarten preparation for five-

year old children, and from the school year 2012/13, the compulsory education for six-year old children.

Educational system in Poland consists of:

- **kindergarten (ISCED 0)** – for children between 3-6 years of age (3–5 from the school year 2011/12); children at the age of 6 (5 from the school year 2011/12) are obliged to have one-year kindergarten preparation in a kindergarten, kindergarten division in a primary school or in other forms of kindergarten education, and kindergarten education at the age of 3–5 (3–4 from the school year 2011/12) is not obligatory;
- **six-year primary school (ISCED 1)** – for children at the age of 7–13, the criterion which decides upon the enrolment to school is age. There is a compulsory test at the end of the primary school, (in accordance with the amended Education System Act, the compulsory education has been lowered by one year). From the school year 2012/13 the compulsory education shall include all six-year old children. Education at the primary school shall finish at the age of 12;
- **three-year lower secondary school (ISCED 2)** – for children at the age of 13–16 (after lowering the school age, 12–15); the criterion for the enrolment to a lower secondary school is the certificate of completing a primary school. There is a compulsory test at the end of the lower secondary school which covers knowledge and skills in the field of liberal arts and mathematics and natural sciences. The results of the test and lower secondary school exam are placed on the certificates given to pupils;

- **upper secondary schools (ISCED 3)**
 - three-year high school, three-year specialised secondary school, four-year vocational high school, 2- or 3-year basic vocational school, two-year supplementary high school and three-year supplementary vocational high school (the last two types of schools are for the graduates of a basic vocational school). In order to be enrolled to upper secondary schools – (three-year high school, three-year specialised secondary school, four-year vocational high school, 2- or 3-year basic vocational school) it is necessary to have a lower secondary school leaving certificate. Graduates of these schools (except from basic vocational school) have the right to take high school final exams. Persons who pass the exam are given a general certificate of secondary education which is necessary to apply for the enrolment at a university. Graduates from basic vocational schools and vocational high schools are given a school leaving certificate, and after passing the exam which confirms the professional qualifications, also a diploma which allows to work in a certain profession. Graduates from basic vocational schools can also continue education in 2-year supplementary high school or 3-year supplementary vocational high school, and supplement their education as well as take high school final exams. Moreover, if they continue education at a supplementary vocational high school, they can also take an exam which certifies professional qualifications in another profession;
- **postsecondary schools (ISCED 4)** – these schools can be attended by per-

sons who have secondary education, education lasts not more than 2.5 years, and graduation enables to achieve a diploma which certifies professional qualifications after passing the exam;

- **teacher training colleges and teacher training colleges of foreign languages** – educate future kindergarten, primary school as well as care and educational centre teachers, and in the case of foreign language teachers, also lower secondary school and upper secondary school teachers. In order to be enrolled to this type of college, a candidate must have a general certificate of secondary education. Graduates achieve a diploma of graduating from a college or a diploma of graduating from higher vocational studies. Achieving a diploma of graduating from higher vocational studies enables to go to supplementary MA studies;
- **higher education** – higher education in Poland consists of the following studies:
 - **higher vocational studies** – last 3–3.5 years, and in technical, agricultural or economic majors 3.5–4 years,
 - **supplementary MA studies** – last 2–2.5 years,
 - **uniform MA studies** – last 5–6 years.

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

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

Degrees awarded to graduates of higher education institutions:

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

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>

The Education Office (Mazowieckie voivodeship)

Learning Polish

Polish language courses are organised by universities and private language schools. These can be holiday courses, semester courses, whole-year courses, Polish language workshops or post-graduate studies of teaching Polish culture and Polish language as a foreign language. These courses have to be paid for. The courses are organised by selected universities:

- 1) Polonicom of the University of Warsaw
<http://www.uw.edu.pl>
- 2) Jagiellonian University in Kraków
<http://www.uj.edu.pl>
- 3) The School of Polish for Foreigners at the University of Łódź
<http://www.uni.lodz.pl>
- 4) School of Polish Language and Culture at the University of Silesia in Katowice
<http://www.us.edu.pl>
- 5) School of Polish Language and Culture at the Catholic University of Lublin
<http://www.kul.edu.pl>
- 6) The Polish Language and Culture Centre for Polish People from Abroad and Foreigners at Maria Curie-Skłodowska University
<http://www.umcs.lublin.pl>

The Ministry of Labour and Social Policy
Labour Market Department



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