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Dear Ladies and Gentlemen,

It is our pleasure to make this brochure, Living and Working Conditions in Poland, available to you.

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

EURES is an international cooperation network of public employment services and their labour market partners and is meant to support mobility in employment on the European labour market.

Information on living and working conditions in Poland is one of the EURES services provided to foreigners – nationals of the European Union member states, the European Economic Area and Switzerland, further referred to as “EU citizens”.

This brochure contains useful information for the EU citizens intending to come to Poland, such as information on residence rights, taking up employment, recognition of professional qualifications, engaging in business activities, social insurance and living conditions in Poland.

The information contained here reflects the legal status at 17 January 2007 and applies to the nationals 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, UK, Italy, Iceland, Lichtenstein, Norway and Switzerland.

Electronic versions of this brochure in the above mentioned three languages have been published on the Polish EURES WebPage

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

We hope that the information contained in this brochure will be helpful in making informed decisions about coming to live and work in Poland.

Labour Market Department

Background Information about Poland

Official language	Polish
Capital	Warszawa
Major cities	Łódź, Kraków, Wrocław, Poznań, Gdańsk, Szczecin, Bydgoszcz, Katowice, Lublin
Political system	Parliamentary democracy. The legislative authority is exercised by a two-chamber parliament (the Sejm 460 deputies, the Senate 100 senators), the executive authority by the Council of Ministers and the President, and the judicial authority by independent courts.
Administrative division	Since 1999, Poland is divided into 2,487 communes (gmina), 314 districts (powiat) and 65 district (powiat)-status cities 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 the Central Europe on the Baltic Sea. It borders in the East with Russia, Lithuania, Belarus, Ukraine; in the South with Slovakia and Czech Republic; in the West with Germany.
Area	312,683,000 km ²
Population	approx. 38,654,000
Climate	Moderate. The average summer temperatures are between 16.5°C and 20°C, and in winter between -6°C and 0°C. The warmest month is July and the coldest one is January.
Religion	Roman Catholic 95%, Russian Orthodox 1.5%, Protestant 1% and other.
Ethnicity	Poland is almost completely uniform in terms of nationality. Poles represent about 97% of the total population. Major national minorities are Germans, Ukrainians and Belarusians.
Currency	1 złoty (PLN) = approx. EUR 0.25
Emergency and information telephone numbers	997 Police, 998 Fire Fighters, 999 Ambulance or 112 - general emergency (all toll-free numbers)
Holidays	1 January - New Year, Easter (movable holiday), 1 May Labour Day, 3 May National Holiday of May Third, Corpus Christi (movable holiday), 15 August Ascension Day of Saint Mary, 1 November All Saints Day, 11 November Independence Day, 25 and 26 December - Christmas

Residing in Poland

Entry into Poland

An **European Union (EU) citizen** may enter the territory of Poland on the basis of a valid travel document or another document confirming his/her identity and citizenship.

An **EU citizen's family member** who is not an EU citizen may enter the territory of Poland on the basis of a valid travel document and a **visa**, if required. The application for an entry visa to stay or join an EU citizen in Poland is filed with the consul or the commander of Border Guards.

An EU citizen's **family member** means:

- a) the spouse,
- b) a descendant (straight line descendant: child, grandchild, etc.) up to 21 years of age or a dependent,
- c) ascendant (straight line ascendant: father, mother, grandparents, etc.) who is a dependent.

Obtaining the Right to Reside in Poland

1. Residing in Poland for up to Three Months

An EU citizen and a family member who is not an EU citizen may reside in the territory of Poland for up to three months without a need to register. During that time, the EU citizen is required to have a valid travel document or another valid document confirming his/her identity and citizenship. A family member who is not an EU citizen is required to have a valid travel document and a visa.

2. Residing in Poland for More than Three Months

An EU citizen may remain in Poland for a period longer than three months if:

- 1) he/she is an employee or self-employed,
- 2) he/she is covered by general health insurance or is entitled to health care benefits on the basis of regulations on the coordination of social insurance systems, and has sufficient funds to support himself/herself and family members in Poland,
- 3) he/she is a student or undergoes job training and is covered by general health insurance or is a person entitled to health care benefits on the basis of regulations on the coordination of social insurance systems, and has sufficient funds to support himself/herself and family members in Poland,
- 4) he/she is the spouse of a Polish citizen.

Funds sufficient to support oneself and one's family in Poland are believed to be such amounts which cannot be the grounds for seeking welfare benefits. The following in particular may serve as evidence of sufficient funds to support oneself and one's family members without the need to seek welfare benefits:

- 1) a credit card,
- 2) a certificate confirming possession of money at a bank or another financial institution, bearing the stamp and the signature of an authorized employee of that bank or institution, issued not later than one month before the date of filing the application for residence registration.

Residing in Poland

3. Duty to Register Residence

NOTE!

If an EU citizen remains in the territory of Poland for more than three months he/she is required to **register his/her residence**, and a family member who is not an EU citizen is required to obtain an **EU citizen's family member's residency card**.

The application for registration or an EU citizen's family member's residency card must be filed in by person with the competent **voivode** in the place of residence. At the office the applicant must show a valid travel document or another document confirming his/her identity and citizenship (in case of the EU citizen) or a travel document (in case of an EU citizen's family member).

The application for **registration of an EU citizen's residence** must be accompanied by the following documents, as appropriate:

- 1) in case of employees:
 - a) a written statement of the employer or another entity on the intention to entrust a job to the applicant,
 - b) a work certificate,
- 2) in case of self-employed persons:
 - a) an excerpt from the National Court Register, if other regulations require such registration,
 - b) a certificate of registration in the business activity register,
- 3) in case of students or persons undergoing job training:
 - a) a certificate from a school of higher education confirming admission or a referral for job training,



- b) a document confirming the right to health care benefits,
 - c) a written affidavit of sufficient funds to support oneself and one's family members without a need to apply for welfare benefits, or a proof confirming possession of such funds,
- 4) in case of the spouse of a Polish citizen - a document confirming the act of marriage with the Polish citizen,
- 5) in other cases:
 - a) a document confirming the right to health care benefits,
 - b) a proof confirming possession of sufficient funds to support oneself and one's family members without a need to apply for welfare benefits.

The application for **a residency card for an**

Residing in Poland



EU citizen's family member must be accompanied by the following documents, as appropriate:

- 1) a certificate of the EU citizen's residence registration, issued to the EU citizen with whom the family member remains in the territory of Poland,
- 2) photographs,
- 3) a document confirming the act of marriage with the EU citizen (spouse),
- 4) a document confirming family relations and a document confirming the applicant's age or being a dependent of the EU citizen (descendants),
- 5) a document confirming family relations and a document confirming the applicant's being dependent of the EU citizen (ascendants).

4. Permanent Residency in Poland

NOTE!

After **five years of uninterrupted residency** in the territory of Poland an EU citizen acquires **permanent residency**.

A family member who is not an EU citizen acquires **permanent residency** after **five years of his/her uninterrupted residency in the territory of Poland together with the EU citizen**.

Residency is considered uninterrupted if the person concerned does not remain outside Poland for more than six months within a year (in aggregate). That period does not include the time spent outside of Poland due to compulsory military service or an important personal situation, in particular due to pregnancy, childbirth, illness, studies, job training, secondment, provided that such time cannot be longer than 12 consecutive months.

An EU citizen who acquired permanent residency receives, at a request, a **document confirming permanent residency**.

A family member who is not an EU citizen, who acquired permanent residency, **is required to obtain a permanent residency card of an EU citizen's family member**.

The application for permanent residency should be filed in person with the voivode in the place of the EU citizen's residence. The application for a **document confirming permanent residency** or a **permanent residency card of an EU citizen's family member** must be accompanied by photographs and a valid travel document shown for inspection. The EU citizen may

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show a different document confirming his/her identity and citizenship.

5. Refusal to Issue a Certificate of Registration or a Document Confirming Permanent Residency or a Permanent Residency/Residency Card to an EU Citizen's Family Member

The voivode issues a refusal if:

- 1) the conditions for permanent residency, as set forth in regulations, are not met, or
- 2) the applicant's residency represents a threat to the country's defence or security, or to the protection of public safety and order, or
- 3) the act of marriage with the EU citizen was effected under false pretences.

The voivode is also the competent body to annul residence registration, to replace or issue a new certificate of residence registration of an EU citizen, to issue, replace or cancel an EU citizen's family member's residency card and to issue, replace or annul a document confirming permanent residency rights or permanent residency cards of EU citizen's family members.

Addresses of the Voivodeship Offices Divisions for Citizenship and Migration Affairs which accept such applications are published on the Office for Repatriation and Aliens webpage: <http://www.uric.gov.pl>, under the tab: Important Addresses.

More information:

<http://www.uric.gov.pl>
Office for Repatriation and Aliens

Duty to register address

An EU citizen and his/her family member remaining outside of a hotel establishment, an establishment providing accommodation in connection with work, studies, medical treatment or relaxation is required to register his/her address of temporary residence at the competent **municipal office or the competent commune (gmina) office** appropriate for that address before the lapse of 96 hours after crossing the border of the Republic of Poland.

FEES:

- 1) **certificate of EU citizen's residence registration** - PLN 1 (approx. EUR 0.25),
- 2) **residency card/permanent residency card** of an EU citizen (or family member) PLN 30 (approx. EUR 8).

Renting a Flat

A flat for rent may be found:

- **on one's own** - by asking friends, reading newspaper and Internet ads, placing one's own ads in newspapers and Internet portals, or hanging such ads in the desired neighbourhood, or
- **through a real estate agency.**

A flat rental agreement may be entered into for a definite term (and cannot be terminated before its expiration) or for an indefinite term (and must specify the period of notice). Prior to signing the agreement, the landlords may request the tenant to provide a returnable cash deposit which is usually in the amount of monthly rent

Residing in Poland

(it cannot exceed twelve times the monthly rent). The deposit is returnable within one month after the premises are vacated.

When using the services of a real estate agent it is advisable to verify the realtor's license, civil liability insurance and a power of attorney to act on behalf of the agency and to sign contracts. A commission is charged for real estate agency services. Real estate agents are licensed by the **minister for construction**.

Central registers of property appraisers, real estate agents and property administrators may be found at

<http://rejestr.mi.gov.pl/index.html>

The amount of rent depends on the city and the quality and size of the flat. The most expensive flats are in Warsaw and other large cities; the rent for a flat (studio) is between PLN 900 and PLN 1,200 (plus utilities). Charges for natural gas, power, heating and water are usually not included in the rent.

Examples of press ads with real estate rental and sale offers are published in the Wednesday *Gazeta Wyborcza* issue in the *Nieruchomości* (Real Estate) insert.

More information:

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

Ministry of Transportation
and Construction

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



Real Estate Purchase

NOTE!

An EU citizen is not required to seek permit a of the Minister of Internal Affairs and Administration to buy an independent residential dwelling or a utility/retail unit, e.g. a garage.

Flat and home sale ads may be found in newspapers, on the Internet or at real estate agencies. When using a realtor's services in buying a flat it is worth checking whether the agent is licensed, insured against civil liability and empowered to act on behalf of the agency and to sign contracts.

A commission of approx. 2%-3% of the price of a flat is charged for the services of a real estate agency.

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A permit of the Minister of Internal Affairs and Administration is necessary in order to purchase:

- a) agricultural or wooded real estate (for 12 years since Poland's accession to the European Union),
- b) a second home (for 5 years since Poland's accession to the European Union).

Purchase of a second home means a purchase of real estate intended for residential construction or for recreational and holiday purposes, which will not serve as the foreigner's permanent residence. This does not apply to a purchase of an independent flat.

Purchase of Real Estate for Investment Purposes

EU citizens may principally purchase real estate for investment purposes without a permit of the Minister of Internal Affairs Administration, provided that:

- 1) such real estate is not agricultural or wooded,
- 2) it does not meet the definition of a "second home",
- 3) it is intended for investment purposes.

In order to buy real estate for investment purposes, an EU citizen should prove the fact of being engaged in specific business activities. The document confirming personal engagement in business activities consists of a proof of entry in the business activity register or another register.

If it is necessary to seek a permit of the Minister of Internal Affairs and Administration to purchase real estate, the permit is issued if:

- 1) the real estate purchase will not cause a threat to the country's defence, security or public order, and is not prejudicial to the considerations of social policy and society's health,
- 2) an EU citizen proves that there are circumstances confirming his/her ties to Poland.

The circumstances confirming an EU citizen's ties to Poland may include in particular:

- 1) having Polish nationality or Polish origin,
- 2) entering into a marriage with a Polish citizen,
- 3) having a certificate of EU citizen's residence registration, a residency card of an EU citizen's family member, a document confirming permanent residency rights,
- 4) being engaged in Poland in business or agricultural activities in compliance with Polish laws.

The surface area of the real estate purchased on the basis of the permit cannot exceed 5,000 m².

The application for a permit to purchase real estate should be filed with the Minister of Internal Affairs and Administration at the address: Ministry of Internal Affairs and Administration, Concessions and Licenses Department, ul. Domaniewska 36/38, 02-672 Warsaw.

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More information:

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

Ministry of Internal Affairs
and Administration

Driving License

A driving license issued in an EU member state is valid in the territory of Poland.

To obtain a Polish driving license an EU citizen should:

- 1) reach the age required for a given category (16, 18 or 21),
- 2) obtain a medical certificate stating the absence of health considerations prohibiting driving and a psychologist's certificate on the absence of mental considerations prohibiting driving, if required,
- 3) undergo the training required for a given category,
- 4) pass the national examination required for a given category,
- 5) remain in the territory of Poland for at least 185 days in each calendar year in consideration of his/her personal or professional ties, or present a certificate evidencing that he/she has been studying in Poland for at least the past six months.

A B category driving license entitles the holder, among other things, to drive passenger vehicles. A detailed description of the driving license categories may be found on

<http://www.prawojazdy.com.pl/files/kodeks/index.php?site=53>

More information:

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

Ministry of Transportation and Construction

Flow of Capital and Payments

NOTE!

Poland does not apply any restrictions on the flow of capital and payments against EU citizens.

EU citizens may perform any financial transactions in Poland, including opening bank accounts or taking loans and facilities from financial institutions established in Poland. EU citizens may also freely transfer abroad cash brought to Poland and income earned in Poland.

As regards such transactions and operations, in order to prevent money laundering and the financing of terrorism certain control procedures may be applied in certain cases and in accordance with EU laws, consisting of client identification and transaction registration.

Subject to control for the purpose of preventing the above undesirable phenomena is also cash entering or leaving Poland in amounts over EUR 10,000. Such cash has to be declared in writing to the Polish **customs authorities or Border Guards** on entry into/leaving Poland.¹

More information:

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

Ministry of Finance

¹As of 15 June 2007, all EU member states which have external borders will be applying Regulation (EC) No. 1889/2005 of the European Parliament and of the Council of 26 October 2005 on controls of cash entering and leaving the Community (OJ L 309 of 25.11.2005, p..9).

Working in Poland

How to Find a Job in Poland?

In Poland, one may look for a job by oneself, by sending out CVs with cover letters to selected employers or through:

- **public employment services** (mainly district (*powiat*) job centres).

NOTE!

To have access to all the job offers of a district (*powiat*) job centre the person must be registered at that centre as a **job seeker** or an **unemployed**.

Such registration will allow access to the so-called "restricted" job offers, i.e. those where the employer details are known only to the job centre and which are not published on the notice board or in the job centre's IT system.

In order to register, the following documents are necessary:

- 1) identity document (dowód osobisty) or another identification document,
- 2) a diploma, a certificate of graduation or a school certificate, or certificates of completion of a course or training, job certificates,
- 3) other documents necessary to establish the applicant's rights.

If an EU citizen does not want to register with a job centre he/she may review the offers which are generally available at the office and on the webpage of public employment services:

www.psz.praca.gov.pl,

www.epuls.praca.gov.pl.

- **non-public employment agencies**

Each non-public employment agency should be entered in the register of entities running employment agencies, a proof



of which is a **certificate issued by the voivodeship marshal**. A list of agencies is published on the information webpage of job centres: www.psz.praca.gov.pl under the tab: Register of Employment Agencies. The list is also available for inspection at the district (*powiat*) job centre, the voivodeship job centre or the Centre for Information and Career Planning.

An employment agency cannot charge any fees (except for the actual cost incurred in connection with sending an applicant to a job abroad) to the persons for whom employment is sought or to whom assistance is provided in finding the right profession and place of employment.

● newspaper job ads

Most daily newspapers, both nationwide and local ones, contain special pages with job offers. Most job ads may be found in the Monday edition of *Gazeta Wyborcza*, in its *Praca* insert, and in the *Moja Kariera* insert published on Wednesday in the *Rzeczpospolita* daily.

● Internet portals with job offers

Job seekers may either look for jobs or place their CVs on the following webpages (examples of webpages:

<http://www.praca.interia.pl>,
<http://www.praca.gazeta.pl>,
<http://www.pracuj.pl>,
<http://www.praca.wp.pl>,
<http://www.praca.onet.pl>,
<http://www.hrk.pl>,
<http://www.jobs.pl>,
<http://www.jobpilot.pl>,
<http://www.topjobs.pl>,
<http://www.cvonline.pl>,
<http://www.jobcenter.com.pl>).

More information:

<http://www.psz.praca.gov.pl>
information service of public
employment services,
<http://www.eures.praca.gov.pl>
EURES information service.

How to Write a CV and a Cover Letter?

A CV should contain the following information:

- personal details (first name, surname, address, contact telephone number, email),
- education,
- professional experience,
- additional qualifications,
- under the CV text there should be a signed clause reading as follows:

I state hereby that I consent to the storage and processing of my personal details necessary for purposes of the recruitment process (in compliance with the Act on Personal Data Protection of 29 August 1997).

A CV should be concise, to the extent possible, one or two pages long maximum on a white A4 format paper.

A cover letter is a brief text which should justify applicant's selection of a given job offer. It may be more personal than the CV. It should not exceed one A4 white paper page. It should be hand signed.

The employer, after reviewing CVs and cover letters of job applicants, invites pre-selected individuals for an interview.

Forms of CVs and cover letters may be found, for example, in the information service of public employment services on <http://www.psz.praca.gov.pl>, tab: How to Prepare for an Interview?.

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Contracts of Employment in Poland

NOTE!

On 17 January 2007, the Ordinance of the Minister of Labour and Social Policy of 10 January 2007, repealing the ordinance on the scope of restrictions on work performance by foreigners in the territory of the Republic of Poland, was published (Journal of Laws No. 7, Item 54).

The Ordinance lifted the work permit requirement for those foreigners to whom, under international treaties, interim periods applied.

In practice, since 17 January 2007, citizens of the following countries are entitled to work in Poland without a need to obtain a work permit: Austria, Belgium, Denmark, France, the Netherlands, Lichtenstein, Luxembourg, Germany, Norway and Switzerland. Other EU citizens gained those rights earlier, under the treaty-guaranteed principle of reciprocity.

This means that all the citizens of:

- 1) the European Union member states,**
- 2) the European Economic Area countries which are not EU members, and**
- 3) countries not parties to the agreement on the European Economic Area, who are entitled to the freedom of movement of persons under treaties entered into by those countries with the European Community and its member states, may take up employment in Poland without a need to first obtain a work permit.**



Citizens of Bulgaria and Romania may take up employment in Poland without any restrictions since 1 January 2007, i.e. the moment of these countries' accession to the European Union. Applicable directly to the citizens of Bulgaria and Romania are provisions of the Act on Promotion of Employment and Labour Market Institutions of 20 April 2004 (Journal of Laws No. 99, Item 1001, as amended) which provide that European Union citizens are exempt from the work permit requirement.

1. Employment Contract

An **employment contract** is a very popular contract form in Poland. It is also the most favourable contract as regards additional rights, the so-called employee rights.

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All the issues related to employment contracts are regulated in the Labour Code Act.

An EU citizen entering into an employment contract with a Polish employer is, as a rule, subject to Polish labour law provisions.

The Labour Code distinguishes the following types of employment contracts:

- **for a trial period** - such a contract may precede any other contract but it cannot be made for a period over three months,
- **for a definite term** - it is a fixed term contract made for a specific period. The Labour Code limits the number of such contracts which may be concluded with the same employee. If a definite term employment contract is concluded twice for consecutive terms a succe-

ssive contract, in terms of its legal effect, is treated as an indefinite term contract (even if it is formally made for a definite term).

- **for the duration of a specific job,**
- **for an indefinite term** - it does not specify the length of employment.

a) Concluding an Employment Contract

An employment contract should be made in writing and should identify the parties there, the type of the contract, the date of its execution and the terms of work and pay, especially:

- the type of work,
- the place of work performance,
- the first day of work,
- the remuneration consistent with the type of work,
- the work time basis.

If an employment contract is not made in writing the employer should, not later than on the first day of the employee's work, confirm to the employee in writing their agreements as to the type and terms of the contract.

b) Revision of the Terms of Employment Contract

Any revision of the terms of an employment contract must be in writing and made:

- **upon a mutual agreement of the parties** (the employer and the employee consent to the revision of the contract terms and specify the effective date of the revision),
- **by the employer with a notice amending the employment contract** (the employer suggests new terms of

work and pay). The employee may then:

- make a statement on accepting the suggested terms; after the lapse of the notice period, the new terms will apply to the employee,
- make a statement on not accepting the suggested terms; after the lapse of the notice period, the employment contract will be terminated,
- not make any statement, which will be tantamount to acceptance of the new terms; after the lapse of the notice period, the new terms will apply to the employee.

c) Employment Contract Termination

An employment contract may be terminated:

- upon a mutual agreement of the parties,
- with a notice of termination,
- without a notice,
- upon expiration of the term for which it was made.

Termination of an employment contract upon a mutual agreement of the parties

- here the employer and the employee consent to termination of the employment contract on the date agreed upon by the parties.

Termination of an employment contract with a notice - the employment contract is terminated upon the employee's or employer's written statement, **subject to the notice period**.

The period of the notice of termination of an employment contract depends on the length of employment at a given employer. The employee enjoys the most protection in the case of an indefinite term contract.

The notice period is then: two weeks if the employee has worked less than six months, one month if the employee has worked for at least six months, or three months if the employee has worked for at least three years. In the case of definite term contracts made for a period longer than six months, the parties may allow for their earlier termination with a two weeks notice.

Termination of an employment contract without a notice - the employment contract is terminated upon the employee's or employer's written statement, **without observing the notice period**.

The employer may terminate an employment contract under that procedure **only due to the employee's fault** if the employee:

- violates grossly his/her basic work duties,
- commits a crime during the contract term, preventing further employment,
- through his/her own fault, forfeits the rights necessary to perform work at the position held

or due to causes which are not employee's fault:

- upon employee's incapacity for work, which lasts for a specified period of time.

The employee may terminate an employment contract without a notice:

- if the work performed is found to be harmful to his/her health and the employer fails to transfer the employee to another appropriate position,
- if the employer violates grossly its basic responsibilities toward the employee.

d) Working Hours

Working hours cannot exceed 8 hours a day and on the average 40 hours in an average five-day week. During a calendar year, the employee may work 150 overtime hours maximum. For overtime work the employee is entitled to overtime pay or time off.

e) Remuneration

Remuneration should be fixed in such a way as to correspond to the type of work performed and the qualifications required for its performance, and to take into account the amount and quality of work performed.

The terms of remuneration are fixed in company agreements or collective bargaining agreements (made by the employers with active company trade union organizations), remuneration regulations (at the employers with at least 20 employees who are not subject to a company agreement or a collective bargaining agreement) and employment contracts. The remuneration is usually paid per unit of time worked: an hour, a day or a month. Sometimes, piecework pay is used, where remuneration is paid per units of work completed. Remuneration is paid at least once a month, on a fixed pre-agreed date.

In order to protect remuneration, the Polish Labour Code contains a provision which says that an employee cannot waive his/her right to remuneration or transfer that right to another person.

Poland has a minimum pay guaranteed by law. Currently, its amount is PLN 936 gross (at 1 January 2007) for a full time employee.

f) Annual Leave

The length of annual leave of a **full time** employee within a calendar year is the following:

- 20 days - for the employee with less than 10 years of service,
- 26 days - for the employee with at least 10 years of service.

An employee taking up his/her first employment, in the calendar year of taking up employment, acquires, upon the lapse of each month, the right to an annual leave whose length is 1/12 of the total annual leave to which the employee is entitled after working for a full year.

The length of annual leave of a **part time** employee is determined in proportion to the employee's work time basis.

At the employee's request, annual leave may be divided. In that case, at least one portion of the leave should be at least 14 consecutive calendar days.

For the annual leave the employee is entitled to the remuneration which he/she would receive if he/she worked during that time.

g) Other Leaves

In addition to annual leave, the Labour Code stipulates the following types of leaves:

- **unpaid leave** - granted at the employee's written request (that leave is not included in the length of service on which employee's benefits depend);

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- **maternity leave** - granted to a female employee who gave birth to a child:
 - 18 weeks after the first childbirth;
 - 20 weeks after each successive childbirth;
 - 28 weeks after a multiple childbirth.

A portion of the maternity leave may be used by the employee - the father taking care of the child.

For the duration of maternity leave, the employee is entitled to a maternity allowance equal to 100% of the employee's remuneration.

- **child-care leave** - is granted to an employee for up to three years but not beyond the child's fourth birthday; to be granted the leave, the employee must have worked at least six months (which includes all the periods of employment, regardless of any breaks between them). The leave may be taken by a mother or a father who are employees.
- **leave for:**
 - the employee's wedding or childbirth or death and funeral of the employee's spouse, child, father, mother, stepfather or stepmother - 2 days,
 - the employee's child's wedding or death and funeral of the employee's sister, brother, mother-in-law, father-in-law, grandmother, grandfather or another person who is the employee's dependent or in his/her direct care - 1 day.

If the reason for taking a leave is a wedding, a child birth or a funeral the employee is entitled to 100% of his/her remuneration.

NOTE!

Documented length of EU citizens' employment abroad with foreign employers is included in the length of employment in Poland for the purpose of employee benefits.

More information:

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

Ministry of Labour and Social Policy,

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

State Labour Inspection.

2. Service Contract (*umowa zlecenia*)

A service contract is a popular basis for work performance due to the freedom it provides in defining the conditions of service performance, such as time and place of work. That kind of a contract is subject to the Civil Code. A service contract is a definite term contract. The contractor agrees to carry out specific activities for the client. It is the so-called due care contract; the contractor performs the work "as well as he/she can". The contractor performs the work under the contract by himself/herself (there is no subordination or work performance under someone's management, which is characteristic of an employment contract), and may independently set the date and place of work performance (the service contract usually defines only the final completion date for the service). A service contract may be, depending on the parties, paid or unpaid. It may also be terminated by either party. If a service contract is terminated by the client he/she should reimburse the contractor for the expenses incurred and pay the portion of the contractor's fee corresponding

to the activities performed until termination. If a contract is terminated by the contractor he/she is required to make good any damages incurred by the client due to contract non-performance.

After entering into a service contract, the contractor is subject to the regulations on social insurance and taxation.

3. Task Contract (*umowa o dzieło*)

A task contract is a definite term contract subject to the provisions of the Civil Code. It is the so-called contract of result; the contractor agrees to carry out a specific task and the client agrees to pay a fee specified in the contract.

It should be remembered that using a service contract or a task contract in order to circumvent social insurance regulations or employee benefits is an offence. Performance of work at a fixed time, with a fixed scope of responsibilities, under the employer's supervision may be considered by inspection authorities to be work performed under an employment contract.

Recognition of Professional Qualifications

Recognition in Poland of the professional qualifications acquired in other EU member states is based on:

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



1) Sectoral qualifications recognition system is a system for automatic qualifications recognition, which includes seven regulated professions: physician (general and specialist), dentist, pharmacist, general nurse, midwife, veterinary and architect. Recognition of qualifications is regulated in the so-called sectoral directives, i.e. directives specific to each of those professions. If a person has a diploma covered by a directive (or the Accession Treaty which expands the application of the directive) and has a specific professional title (e.g. ophthalmologist, architect, midwife) it is a sufficient condition for qualifications recognition and taking up employment.

2) General system for recognition of professional qualifications is a system for qualifications recognition for those regulated professions and regulated activities which are not covered by the sectoral qualifications recognition system. Therefore, they are not automatically recognized but considered individually by the relevant authorities of the host country. If differences in education in a given profession are significant, the competent authority may make qualifications recognition subject to a countervailing measure, i.e. completion of an **adaptation practice** or the **passing of an examination**, i.e. a test of skills, provided that in most cases the selection is made by the applicant.

An application for recognition of professional qualifications, together with the appropriate attachments (their list is published on:

http://www.buwiwm.edu.pl/eu/public/pl/pr_of_pl/) should be filed with the institution which is the competent authority to recognize the qualifications to pursue a given regulated profession (see: database of regulated professions in Poland: <http://www.buwiwm.edu.pl/eu/public/db/index.php?lang=pl>).

During the recognition procedure, the competent authority may approach the Bureau for Academic Recognition and International Exchange for an opinion on the level of education. After receiving the BARIE's opinion and the complete dossier of the case, the competent authority issues a decision on recognition and forwards it to

the party concerned.

If the dossier is found to be incomplete, the competent authority asks the party concerned to remedy the deficiencies. The decision on recognition of professional qualifications should be issued within four months from the moment the full dossier was provided.

NOTE!

An EU citizen with professional qualifications obtained in an EU country, who wishes to pursue his/her profession in Poland should first verify whether his/her profession is included in Poland in the **list of regulated professions** (it may be found on the webpage of the Bureau for Academic Recognition and International Exchange: <http://www.buwiwm.edu.pl/eu/public/db/index.php?fullinfo=true>). Recognition of qualifications for career purposes applies **only to regulated professions**, i.e. those the pursuit of which is subject to possession of specific qualifications. There are over 300 regulated professions in Poland. If a profession is not regulated recognition of qualifications is solely up to the employer.

In Poland, the centre for information on recognition of professional qualifications obtained in the European Union is the Bureau for Academic Recognition and International Exchange:

ul. Smolna 13, 00-375 Warsaw.

tel.: +48 22 826 74 34,

fax: +48 22 826 28 23,

e-mail: biuro@buwiwm.edu.pl.

More information:

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

Taxation

Poland has the following types of taxes:

1) direct:

- personal income tax,
- corporate income tax,
- inheritance and donation tax,
- tax on civil law transactions,
- agricultural tax,
- forestry tax,
- tax on means of transportation,
- dog tax.

2) indirect:

- tax on goods and services - VAT (Poland has three VAT rates: 22%, 7% and 0%),
- excise duty,
- gaming tax.

Personal income tax must be paid by all the natural persons who earn income. An exception to that rule is income exempt from tax and income on which tax collection is waived. Providing that,

persons residing in Poland to whom the so-called unlimited tax obligation applies are subject to tax **on all their income regardless of the location of income sources**. On the other hand, **the persons who do not reside in Poland** are subject to the so-called **limited tax obligation**. This means that subject to tax is **only the income from work performed in the territory of Poland** under a service relationship or an employment relationship, regardless of the place the remuneration is paid or other income earned in Poland.

The method of income taxation depends on the source of revenues from which such income was obtained.

Personal Income Tax Scale in 2007

Tax assessment basis PLN		Tax
Over	Up to	
	43,405	19% minus the amount reducing tax PLN 572.54
43,405	85,528	PLN 7,674.41 + 30% of the amount in excess of PLN 43,405
85,528		PLN 20,311.31 +40% of the amount in excess of PLN 85,528

Taxation

The following taxation methods may be distinguished:

- progressive tax scale

According to the progressive tax scale, subject to tax is income obtained from salaried work, old age pensions or self-employment. Taxpayers subject to the progressive tax scale, if they meet the conditions stipulated in tax laws, may file joint spouses returns or be eligible for preferential taxation of single parent's income.

A tax return for a given year is filed on the appropriate form by 30 April of the following year at the tax office appropriate to the taxpayer's address.

- uniform 19% tax rate

Subject to the uniform 19% tax rate is some capital income which is filed in a separate tax return by the above mentioned date. Also self-employment income may be subject to the 19% tax rate if so chosen by the taxpayer. In this case, also a separate tax return has to be filed by the above mentioned date.

- flat-rate income tax

Subject to the flat-rate income tax are, e.g. winnings in games of chance, interest and discount on securities, interest on the taxpayer's bank account balance.

More information:

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

Ministry of Finance

<http://www.podatki.pl>



Pursuit of Business Activities

Polish law offers a broad catalogue of available legal forms of business and guarantees a choice among self-employment, a non-commercial partnership, non-corporate privately-held partnerships as well as capital companies. The factors which affect the final decision on the legal form of business include, among other things, the requirements concerning the initial capital, partner's liability or the formalities involved in setting up a business.

NOTE!

An EU citizen may engage in business activities in Poland on the same terms as Polish citizens.

Individual Pursuit of Business Activities as a Natural Person (Self-Employment)

Pursuit of business activities on the basis of an entry in the register of business activities is a popular form of self-employment. In order to carry out such activities, an EU citizen should take the following steps:

Step 1 - Filing an Application for Entry in the Register of Business Activities

The application for entry in the register of business activities is filed at the **city or commune (*gmina*) office** which is appropriate for the address of residence or intended business. The application form must contain the following information:

- business name,
- personal details of the business owner,
- first name and surname of the agent (if appointed),

- type of activities (according to the Polish Classification of Activities),
- place of business,
- expected date of starting activities.

The waiting time for entry in the register of business activities is up to two weeks although in most communes it is much shorter. The cost of entry is PLN 100 (approx. EUR 25). Any change in the data provided for registration should be reported to the city or commune (*gmina*) office within 14 days. A data change notification is subject to a fee of PLN 50 (approx. EUR 12.5)².

Step 2 - Obtaining REGON (statistical number)

The REGON register is an IT warehouse of information on entities of the national economy. It contains general characteristics of the entities operating in Poland and is the basis on which databases and data banks on such entities are developed.

The application for a REGON number is filed with the **voivodeship branch of the statistical office** appropriate to the location of the business premises within 14 days after obtaining an entry in the register of business activities. The application should be accompanied by a copy of the proof of entry in the register of business activities. The person handling those formalities must have his/her identification document and the original proof of entry in the register of business activities, for inspection purposes.

²Many communes have either waived or reduced those two fees.

Pursuit of Business Activities

The certificate of REGON assignment is issued free of charge within two weeks. The statistical office should be notified of any changes in business activities pursued. The REGON must be included in company seals and forms.

Step 3 - Obtaining a Company Seal

A company seal is necessary to perform financial and banking activities. It should contain the following data at the minimum: full business name, company's registered office, REGON number.

Step 4 - Setting up a Company Bank Account

Businesses in Poland have no obligation to have a bank account. Nevertheless, it is necessary in order to perform major financial transactions and makes it easier to handle official formalities. To set up a bank account the following is necessary:

- the identity document (*dowód osobisty*),
- a copy of the proof of entry in the register of business activities (with the original presented for inspection),
- a copy of the REGON assignment certificate (with the original presented for inspection),
- the company seal.

Step 5 - Registration with a Tax Office

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

The application for NIP assignment is filed with the **tax office** appropriate to the location of the company's registered office.



The application should be accompanied by a proof of entry in the register of business activities and the certificate of REGON assignment.

At the tax office it is necessary to declare (file a statement on) how income tax will be paid. The basic form of taxation of income from business activities is the progressive tax scale applied on general rules. Persons obtaining income from such activities may choose to be taxed at:

- the 19% rate,
- the flat-rate (tax chart and flat-rate tax on registered revenues).

Step 6 - Registration with the Social Insurance Institution

At the end of the business registration procedures it is necessary to obtain registration with the **branch of the Social**

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Insurance Institution appropriate to the business location.

The filing is made on the appropriate forms:

- form ZFA - filing of taxpayer details - natural person,
- form ZUA - filing for social insurance and health insurance purposes,
- form ZZA - filing for health insurance purposes.

Contributions to social insurance (old age pension, disability, sickness, accident) and health insurance should be paid monthly.

In order to register at the Social Insurance Institution, the following information must be provided:

- company's REGON,
- entry number in the register of business activities and name of the register-keeping institution,

- company's bank account number,
- personal details (one's own and company employees'),
- NIP numbers (for all persons),
- types of identification documents, together with their series and numbers.

Step 7 - Notification about the Premises in which Business Activities Will Be Conducted

The premises which serve as the company's registered office should be notified to the **city or commune (*gmina*) office** for purposes of real estate tax. The premises should be designated with a signboard.

Non-Commercial Partnership

A non-commercial partnership has no legal personality; the business is not the company but its partners who register as entrepreneurs in the register of business activities. No capital is required to register a non-commercial partnership. Each is liable jointly and severally with all his/her assets, without limitation, for partnership's obligations.

Privately-Held Partnerships

1) registered partnership - basic form of privately-held partnership. Its characteristic is the scope of partners' liability. Their liability for partnership's obligations is subsidiary and unlimited;

2) private partnership - is intended solely for the pursuit of the professions which are enumerated in the Commercial Companies Code (for example, attorney, legal

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counsellor, pharmacist, accountant, architect, physician, certified auditor, nurse, sworn translator). The provisions governing private partnerships regulate conveniently the issue of liability; no partner is liable for the partnership's obligations arising in connection with the pursuit of professions by other partners within the partnership;

3) limited partnership - is intended both for natural and legal persons, and allows for a significant limitation of liability. At least one of the partners - the unlimited partner, is liable for partnership's obligations without limitation, while the liability of other partners - limited partners, is limited to a specific amount, i.e. the limited partner contribution;

4) partnership limited by shares - is intended for the pursuit of business activities on a large scale. Regulations require a minimum contribution of PLN 50,000 (approx. EUR 12,500). The scope of liability in a partnership limited by shares is regulated in the same way as in the case of a limited partnership.

Capital Companies

1) limited liability company (sp. z o.o.) - is a legal person; its founders may be both natural persons and legal persons. The necessary requirement is contribution of the share capital of at least PLN 50,000 (approx. EUR 12,500). As a rule, shareholders are liable up to the amount of capital;

2) joint stock company (S.A.) - is a legal person; its founders may be both natural persons and legal persons. The necessary

requirement is contribution of the share capital of at least PLN 500,000 (approx. EUR 125,000). Liable for the entity's obligations is the company, as a rule, up to the amount of capital stock.

Branch or Representative Office

Under the regulations on freedom of business, a **branch** is a separate and organizationally independent part of business activities, pursued by the business outside of its registered office. On the other hand, activities of a **representative office** may only consist of advertising and promotion of a foreign business. In the case of a representative office, it must be entered in the register of foreign representative offices, kept by the Ministry of Economy.

In the case of privately-held partnerships, capital companies and branches of a foreign business, they must be entered in the Register of Businesses in the National Court Register.

More information:

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

Polish Agency for Information and Foreign Investment

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

Ministry of Economy

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

Social Insurance in Poland

Social insurance in Poland is universal and obligatory. Subject to social insurance, for selected risks, are the persons who are, for example, employees, persons working under service contracts or engaged in business activities.

NOTE!

EU citizens are subject to social insurance in Poland on the same terms as Polish citizens.

Old Age Pension Insurance

Old age pension insurance is insurance against incapacity for work due to **old age**. The persons who pay contributions ensure income for themselves at the time when they cease to work after reaching the retirement age.

On 1 January 1999, a **new pension system** came into effect in Poland. According to that system, old age pensioners are to receive pensions from at least two sources:

- 1) the Social Insurance Institution,
- 2) an Open-Ended Pension Fund.

An Open-Ended Pension Fund is a legal person whose object is to accumulate money coming from insured's contributions and to invest that money on financial markets. The funds are intended for old age pensions for Fund members once they reach the retirement age. Persons born after 31 December 1968 are required by law to become members of an Open-Ended Pension Fund.

The contribution to old age pension insurance is 19.52% of the contribution assessment basis; therefore, the contribution is different depending on the insured's income. 12.22% of the contri-

bution assessment basis is remitted to the Social Insurance Institution. 7.3% of the contribution assessment basis is remitted to an Open-Ended Pension Fund chosen by the insured, if the insured became a member of such a Fund (if the insured did not become a member of a pension fund, the entire pension insurance contribution is remitted to the Social Insurance Institution). The pension insurance contribution is financed equally by both the employer and the insured, provided that the contribution paid to an Open-Ended Pension Fund comes entirely from the portion paid by the insured. The party responsible for remitting the contribution is the employer.

The amount of a future pension of the insured depends on his/her remuneration which determines the contribution amount and on the period of insurance.

The statutory retirement age in Poland is 60 for women and 65 for men.

Decisions on eligibility for pensions are made by the Social Insurance Institution authorities appropriate to the domicile of the person seeking benefits. The procedure for granting old age pension is initiated based on the application of the person concerned.

Disability Insurance

Disability insurance guarantees benefits in the event of loss of income due to the occurrence of a risk of disability (incapacity for work or death of the breadwinner). In such a situation, the persons paying disability insurance contributions receive

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pension for incapacity for work, which replaces their lost wages or income, and in the event of death of an insured breadwinner, his/her surviving family receives a **family pension**.

The contribution to disability insurance is 13% of the contribution assessment basis.

1. Pension for Incapacity for Work

Pension for incapacity for work is granted to the insured who meets all of the following conditions:

- he/she has been declared to be partially or completely incapable of work,
- he/she has documented pensionable and non-pensionable years,
- the incapacity for work arose in the periods strictly defined by law.

A person with complete incapacity for work is the person who has lost his/her ability to perform any work. A person with partial incapacity for work is the person who has lost, to a considerable degree, his/her ability to perform the work consistent with such person's qualifications. Incapacity for work and its extent is declared by an evaluating physician from the Social Insurance Institution.

2. Family Pension

Family pension is granted to eligible surviving family members (children, widow, widower, parents) of a person who, at the time of death, received old age or disability pension for incapacity for work, or of a working person who, at the time of death, had the required length of service to be eligible for old age pension or disability pension for incapacity for work. In eva-

luating eligibility for family pension it is assumed that the deceased person had a complete incapacity for work.

Accident at Work and Occupational Diseases Insurance

Accident at work and occupational diseases insurance covers, among others, employees, persons working under service contracts and persons engaged in business activities.

Eligible for benefits for accidents at work and occupational diseases is the person covered by that insurance. The benefits are the following:

- **sickness allowance** - for the insured whose incapacity for work has been caused by an accident at work or an occupational disease,
- **rehabilitation benefit** - paid after the sickness allowance is used up and if the insured continues to be incapable of work and his/her further treatment or rehabilitation are likely to result in his/her regaining ability to work,
- **top-up benefit** - for the insured who is an employee whose pay has decreased due to permanent or long-term health impairment,
- **one-time indemnity** - for the insured who suffered a permanent or long-term health impairment or for family members of a deceased insured or pensioner,
- **pension for accident at work or occupational disease** - is paid to the insured regardless of the period of being insured (even if the accident took place on the first day of work), and to the

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person whose incapacity for work arose as late as 18 months after coverage termination. In the event incapacity for work ceases to exist and thus the eligibility for pension ceases, and then incapacity for work recurs, the eligibility for pension is reinstated without regard to the period which elapsed since the time such eligibility ceased. Accident benefits are not payable if the sole cause of the accident was the proven violation of regulations on life and health protection committed by the insured wilfully or through gross negligence. No benefits are also payable to the insured who, while being under the influence of alcohol or drugs or psychotropic substances, contributed significantly to the accident,

- **training pension** - for the insured whom it has been deemed advisable to retrain due to his/her incapacity for work on the previous job, caused by an accident at work or an occupational disease,
- **family pension** - for family members of the insured who died due to an accident at work or an occupational disease, and a family pension allowance - for a completely orphaned child,
- **nursing allowance** - for the person eligible for pension, deemed completely incapable of work or independent existence, or who reached the age of 75,
- **medical costs reimbursement** - dental treatment and preventative vaccinations, as well as provision of orthopaedic devices.



Sickness and Maternity Insurance

Subject to mandatory sickness and maternity insurance are mainly employees. At a request, optionally, sickness and maternity coverage may be provided to persons subject to mandatory old age and disability pension insurance, who, for example, work under an agency contract or a service contract, are engaged in non-agricultural activities (self-employment, creators, artists, professionals).

The contribution to sickness and maternity insurance is 2.45% of the contribution assessment basis.

The following benefits are available under sickness and maternity insurance:

- **sickness allowance**

Eligible for sickness allowance is the insured who fell ill during the term of the sickness insurance. As a rule, **eligibility for sickness allowance occurs after the lapse of the so-called waiting period**. The person who is subject to mandatory sickness insurance becomes eligible to sickness allowance **after 30 days** of continuous sickness coverage. The person who is subject to optional insurance becomes eligible

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for the allowance **after 180 days** of continuous coverage. Eligible for sickness allowance from the first day of sickness coverage are, among others, the mandatorily insured who have a previous record of at least 10 years of mandatory sickness coverage.

Sickness allowance is paid to the insured at 80% of the assessment basis and at 70% of the assessment basis for the duration of the insured's hospitalization.

If incapacity for work was caused by an accident on the way to or from work and occurred during pregnancy the sickness allowance is paid at 100% of the assessment basis.

- **rehabilitation benefit**

A rehabilitation benefit is paid to the insured who has exhausted the right to sickness allowance but continues to be incapable of work. The benefit is paid for a period necessary to regain capacity for work but for not more than 12 months.

- **top-up allowance**

A top-up allowance is paid only to the insureds who are employees. Eligible for the allowance are the employees whose pay has been reduced due to having undergone vocational rehabilitation or who, due to poor health, have been moved to a different position.

- **maternity benefit**

Eligible for maternity benefits are the insureds who, during the terms of sickness coverage or during a child care leave:

- gave birth to a child,
- adopted a one year old or younger child,
- as foster parents, took a one year old or younger child to be brought up.

Maternity benefits are paid for 18 weeks after giving birth to the first child, for 20 weeks after giving birth to each successive child or for 28 weeks after a multiple child birth.

Maternity benefit is equal to 100% of the remuneration. Deducted from maternity benefits are contributions to old age and disability pension insurance.

- **nursing allowance,**

Nursing allowance is paid, among other things, if it becomes necessary to take care of a sick child of 14 or younger or another family member.

More information:

<http://www.zus.pl/swiadcze/zas003.htm>

Social Insurance Institution

The only authorities entitled to determine the right to benefits, to examine and evaluate submitted documents are agencies of the Social Insurance Institution appropriate to the domicile of the person seeking benefits.

Information on the inclusion of coverage periods spent abroad for purposes of old age and disability pension benefits coordinated within the Community is provided by the liaison institution:

Foreign Pension Office of the Social Insurance Institution:

ul. Senatorska 10, 00-082 Warsaw

tel.: + 48 022 826 05 53

fax: + 48 022 827 40 09

e - mail: brz@zus.pl

Unemployment

Unemployment is a major economic and social problem in Poland. In recent years, the unemployment rate has been steadily rising: in 1998 it was 10.6% and in 2002 already nearly 20%. This unfavourable trend was reversed in 2003. The largest drop in unemployment, however, took place in 2006 when the jobless rate declined below 15%. This was due to the economic upswing which produced more job offers and more active people. A characteristic of Polish unemployment is its regional diversity, e.g. in the Małopolskie voivodeship the unemployment rate in late 2006 was 11.4% while in the Warmińsko-Mazurskie voivodeship, 23.7%. Difficulties with finding a job are experienced by young people, women and long-term (over a year) unemployed. Only 13.5% of all the unemployed are eligible for unemployment benefits.

Public employment services (a network of voivodeship and district (powiat) job centres) offer assistance and advice to the unemployed and job-seekers in finding appropriate employment and to employers in finding appropriate employees. As a result, employment agencies perform a number of services, such as job placement, career counselling and assistance in active job search. Job centres also pursue multiple programs supporting the local or regional labour market, register the unemployed and job-seekers, pay unemployment benefits, organize training to enhance chances of finding a job for the unemployed. The unemployed may also take avail of various measures supporting their job market integration, such as intervention work, apprenticeships, on the

job training, training loans, other training or support for business activities.

On 1 May 2004, Polish public employment services became a member of the European Employment Services, EURES. On that day, a new service emerged on the market, the EURES service, which includes, in particular, international job placement together with advice on the mobility on the European labour market.

The EURES staff: EURES advisors and assistants at job centres offer assistance to EU citizens in finding appropriate jobs.

More information:

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

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

NOTE!

EU citizens may use the services of voivodeship and district (powiat) job centres on the same terms as Polish citizens.



Unemployment

Unemployment Benefits

To obtain an unemployment benefit in Poland the following conditions must be met:

- registration with the district (powiat) job centre appropriate to the applicant's registered address (a list of district job centres is published, among other things, on <http://www.psz.praca.gov.pl> under the tab: Addresses of District Job Centres),
- a record of work performance (under an employment contract, a service contract, engagement in business activities, etc.) for at least 365 days in total during the 18 months preceding the day of registration and income earned during that period equal to at least the minimum pay, on which contributions to the social insurance and to the Employment Fund were remitted,
- inability to take up employment from among the offers proposed by the district (powiat) job centre (for example, in intervention work, public works, apprenticeship, proposed job offer).

The period of eligibility for unemployment benefit depends mainly on the local labour market situation:

- **six months** - for the unemployed who, during eligibility for the benefit, reside in the territory of the district (powiat) job centre, if the unemployment rate in that territory on 30 June of the year preceding the day of becoming eligible for the benefit **did not exceed** 125% of the average nationwide unemployment rate,
- **12 months** - for the unemployed who, during eligibility for the benefit, reside in the territory of the district (powiat) job centre, if the unemployment rate in that territory on 30 June of the year preceding the day of becoming eligible for the benefit **exceeded** 125% of the average nationwide unemployment rate and the unemployed is over 50 years old with a record of at least 20 years of eligibility for the benefit,
- **18 months** - for the unemployed who, during eligibility for the benefit, reside in the territory of the district (powiat) job centre, if the unemployment rate in that territory on 30 June of the year preceding the day of becoming eligible for the benefit **was at least twice** the average nationwide unemployment rate and the unemployed have a record of at least 20 years of eligibility for the benefit, or who have at least one dependent child of 15 or younger and the spouse of the unemployed is also unemployed and lost eligibility for the benefit due to expiration of the benefit collection period.

The amount of the unemployment benefit depends mainly on the length of employment:

- basic (100%) - PLN 532.90 (approx. EUR 133),
- reduced (80%) - PLN 426.40 (approx. EUR 106),
- raised (120%) - PLN 639.50 (approx. EUR 160).

Unemployment

NOTE!

The period required to become eligible for the benefit in Poland includes also the periods of employment in other EU states.

More information:

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

Ministry of Labour and Social Policy

Transferability to Poland of the Unemployment Benefit Earned in Another EU State

The EU citizen who would like to find a job in Poland and collect unemployment benefits for which he/she is eligible in another EU state should:

- remain available to the employment services for at least four weeks before leaving the country in which he/she is eligible for the benefit,
- obtain the E-303 form concerning retention of the right to unemployment benefits, prior to leaving the country,
- upon coming to Poland, register as a person seeking a job with the district (*powiat*) job centre appropriate to his/her domicile in Poland - within seven days after leaving
- go to the voivodeship job centre appropriate to his/her domicile in Poland in order to submit the E-303 form (the voivodeship job centre then forwards to the district (*powiat*) job centre its decision concerning retention of the right to unemployment benefits acquired in an EU state),
- remain available to the Polish job centre.

An EU citizen collects the unemployment benefit in the amount to which he/she is entitled in the country in which the benefit was earned, translated into the Polish currency. The benefit may also be collected for the period of eligibility, however, not more than three months after leaving his/her country. If the foreigner fails to find a job during that time and continues to be eligible for the benefit, in order not to forfeit that eligibility, he/she should return to his/her country before expiration of that period.

Eligibility for Health Benefits

An EU citizen is entitled to free medical health care in Poland if:

- **he/she is subject to health insurance in another EU state during his/her temporary stay in Poland** (e.g. for tourist purposes, to study or while looking for a job in Poland, if he/she collects unemployment benefits earned in another EU state). The EU citizen may then be treated in Poland at the cost of the health insurance institution of the country in which he/she is covered by such insurance (various scopes of benefits are available to particular categories of eligible individuals). Prior to arriving in Poland, however, such person must obtain the European Health Insurance Card;
- **he/she is subject to Polish health insurance** (whether mandatory or voluntary).

Subject to mandatory health insurance are persons who:

- work under employment contracts or service contracts,
- are registered with a district (*powiat*) job centre as unemployed,
- are self-employed.

Mandatory health insurance does not cover the persons who work under task contracts.

If there is one person insured within a family the insurance covers also such person's spouse, children (until they reach the age of 18 or, if they study, the age of 26) and parents (if they live together with the insured).

Foreigners who are not subject to mandatory insurance may pay voluntary contributions to the voivodeship branch of the National Health Insurance Fund.

Eligibility for free medical care applies only with respect to services provided by those health care institutions which have signed contracts with the National Health Insurance Fund.

Obtaining Medical Services

The first visit at a health care institution involves patient registration and selection of the **family physician** also referred to as primary care physician.

To register the following documents are needed:

- a document confirming payment of health care contributions (such document may include, for example, an employer's certificate or a document from the Social Insurance Institution, pay slip on which contributions are specified),
- PESEL number.

PESEL (Universal Electronic System for Population Registration) number is a 11-digit symbol which identifies a natural person. The number consists of the following components: date of birth, serial number, gender identifier and control digit. The application for a PESEL number is filed with the commune (*gmina*) or municipal office.

Family doctors provide basic treatment and, if necessary, issue referrals to see other specialized care doctors (free visits with health insurance). No referral is needed to see the following specialized care doctors: gynaecologist and obstetrician, dentist (in dental care only a few services and benefits are paid from the National Health Insurance Fund), dermatologist, venereologist, oncologist, ophthalmologist and psychiatrist, as well as in the event of an accident, trauma, poisoning and life-threatening emergencies.

A referral is necessary to use hospital services (it is not needed in the event of an accident, trauma, poisoning and life-threatening emergencies). Procedures, examinations and medicines during patient's hospitalization are provided free of charge.

Medicines may be obtained at pharmacies, usually on the basis of a doctor's prescription:

- against a flat fee: PLN 3.20 for OTC medicines and PLN 5 for prescription medicines,
- against payment of 30% or 50% of the price of medicine (for supplementary medicines),
- against full payment for non-reimbursable medicines.

More information:

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

National Health Insurance Fund



Living in Poland

Income and Cost of Living

The statutory minimum pay for a full time employee in Poland is currently **PLN 936 gross** (approx. EUR 234) - situation on 1 January 2007. The average gross monthly pay in December 2006 in the enterprise sector was PLN 3,027.51 (approx. EUR 756). The cost of living in Poland varies, with the cost being the highest in Warsaw and other large cities. Examples of prices of basic articles in Warsaw: bread: PLN 2 (EUR 0.5), (1 l) milk: PLN 2 (approx. EUR 0.5), yogurt: PLN 1.8 (approx. EUR 0.45), mineral water: PLN 2 (approx. EUR 0.5), butter: PLN 3 (approx. EUR 0.75), (1 kg) ham: PLN 20 (approx EUR 5), (1 kg) Swiss cheese: PLN 20 (approx. EUR 5), (1 kg) apples: PLN 3 (approx. EUR 0.75), (0.5 l) beer: PLN 3-10 (approx. EUR 0.75 - 2.5), cinema ticket: PLN 12-22 (approx. EUR 3 - 5.5), ticket to a theatre: PLN 20-100 (approx. EUR 5 - 25).

Shops

Shops' business hours are set by their owners but mostly are the following:

- grocery shops: 6:00 (7:00) am to 6:00 (7:00) pm, some are open longer (some shops are also open on Sunday),
- other shops: usually open at 11:00 am,
- supermarkets (usually located on the outskirts of large cities): usually 9:00 am to at least 10:00 pm, 7 days a week.

Cash is the most common means of payment but many shops in cities also accept credit cards.

Transportation

Public transportation in Poland:

- **buses:** city and long-distance (PKS) - nationwide,
- **trams:** in larger cities,
- **metro:** in Warsaw.

Buses, trams and metro run from early morning hours until about 11:00 pm. In large cities there are night buses.

Tickets may be bought at kiosks (Ruch), some shops and metro stations. In some cities, there are ticket selling machines. The same tickets are used in (city) buses, trams and metro, provided that tickets are different in every city. This means that, for example, tickets bought in Cracow cannot be used in Warsaw. Tickets may be single fare, 24 hour, three-day, weekly and monthly. Depending on the city, two types of tickets are used: single fare and time-limited. A single-fare ticket is good only for one ride, regardless of its length. In this case, when transferring from one bus to another a new ticket has to be punched, unless it is a 24 hour, weekly or monthly ticket (such tickets are used, for example, in Warsaw). A time-limited ticket is valid for a certain period of time (e.g. 10 or 30 minutes) during which one can change means of public transportation (such tickets are used, for example, in Łódź). Tickets for long-distance buses (PKS) are bought from the driver or at ticket counters at bus stations. In some suburban areas and cities there are also private buses and passenger vans where the fare for the ride is paid to the driver.

Poland has four types of trains. The fastest and most comfortable ones are Express and Intercity, which stop only in larger cities and usually only have two to three stops before the final destination. Fast trains stop at more stations but also only in larger towns, and are cheaper. Passenger trains stop at all stations and are the cheapest. Train tickets may be bought at ticket counters at train stations or at travel agents. International **airports** in Poland: Warsaw - Okęcie, Gdańsk - Rębiechowo, Cracow - Balice, Poznań - Ławica, Wrocław - Strachowice, Katowice - Pyrzowice. Domestic flights offered by LOT Polish Airlines include all the above mentioned cities plus Bydgoszcz, Szczecin - Goleniów, Zielona Góra - Babimost, Łódź - Lublinek and Rzeszów - Jasionka. Air tickets may be bought at travel agents and airport ticket counters.

More information:

<http://www.pkp.pl> - Polish Railways (PKP)

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

Culture and Entertainment

Museums, cinemas, theatres and philharmonics are present mainly in larger cities where cultural life is focused in Poland. Information on cultural life and entertainment in Poland is available in daily newspapers (the largest dailies have cultural inserts in Friday issues, covering the entire next week) and on the Internet.

Museums have interesting collections of both contemporary and past art; they are open mostly from Tuesday to Sunday until about 4:00 pm. Admissions are cheap and

on selected days some museums offer free admission.

Theatres operate in all major cities. They are closed in summer (holiday break). The best known theatres are: Współczesny Theatre, Powszechny Theatre and the National Theatre of Warsaw, and Stary Theatre and Słowacki Theatre in Cracow. The best known musical theatres are: Musical Theatre in Gdańsk, music halls in Cracow and Gliwice, and the ROMA Musical Theatre in Warsaw. An opera or a ballet may be seen at Teatr Wielki in Warsaw or at the Warsaw Chamber Opera.

Philharmonics operate in major cities. The best known is the National Philharmonics of Warsaw. Open air concerts are held, for example, in the Warsaw Łazienki Park and in Żelazowa Wola, the birth place of the famous composer, Frederic Chopin.

Cinemas - there are many of those in Poland, both in large and smaller towns. Large cinemas show current box-office hits and offer a wider selection of films than small cinemas. Foreign films shown in Polish cinemas usually are not dubbed.

Tourist attractions. Poland is an attractive country for tourists. The UNESCO World Heritage List contains some Polish landmarks, such as the historic centre of Cracow and Warsaw, the historic salt mine in Wieliczka, the old town in Zamość, the Białowieża Primeval Forest, the medieval town of Toruń, the castle of Teutonic Knights Order in Malbork, Kalwaria Zebrzydowska, wood churches in the South of the Małopolska Region.

More information:

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

<http://www.poland.pl>

Child Birth

The birth of a child should be reported at the office of vital statistics at the commune (gmina) office. The birth of a child may be reported by the child's father or mother, physician, midwife or another person present at the birth. If the child's parents are married an abridged version of the marriage certificate should be enclosed. If a child is born at a Health Care Institution (ZOS) the duty to report the birth rests with that institution.

The manager of the office of vital statistics draws up the child's birth certificate, three copies of which are issued free of charge.

Entering into Marriage

Marriage in Poland is entered into if the man and the woman simultaneously make statements on entry into marriage before the manager of the office of vital statistics. Marriage is concluded if the man and the woman entering into marriage, subject to church laws or another denominational group recognized by law, in the presence of a priest, state their will to simultaneously enter into marriage subject to Polish law (the manager of the office of vital statistics then draws up a marriage certificate).

Marriage may be entered into by a woman and a man who meet all of the following conditions:

- they are at least 18,
- they have not been completely legally incapacitated,
- they do not suffer of a mental illness or retardation,
- they are not married to someone else;

they are not related by blood.

The persons who intend to enter into marriage should provide the manager of the office of vital statistics with documents necessary to conclude marriage. If receipt of any of such documents meets with insurmountable difficulties the court may release that person from the obligation to submit or show such a document.

An EU citizen who intends to enter into marriage is required to provide the manager of the office of vital statistics with a document stating such person's marriageability under the laws of the country of his/her citizenship. If receipt of that document meets with insurmountable difficulties the court may, in non-trial proceedings, at the EU citizen's request, release him/her from that obligation. During the proceedings, the court ascertains on the basis of relevant laws whether the person concerned is able to enter into marriage.

A proof of marriage cessation is an abridged copy of death certificate or a copy of a final court decision certifying death or declaring the previous spouse deceased, an abridged copy of the marriage certificate with a note on its termination through divorce or a copy of the final court divorce verdict.

A proof of marriage annulment is an abridged copy of marriage certificate with a note on marriage annulment or a copy of a final court verdict on marriage annulment. A proof of marriage non-existence is a copy of a final court verdict declaring marriage non-existent. The surname (surnames) of the future spouses and the surname of future children born to the married couple are

entered in the marriage certificate on the basis of written statements of the spouses.

Schools

All children in Poland have an obligation to attend schools. The obligation to attend school starts at the beginning of a school year in the calendar year of the child's seventh birthday and continues until the child's completion of a lower secondary school (*gimnazjum*), however, no longer than until the child's eighteenth birthday. The educational system in Poland consists of:

- **kindergartens** - for children aged 3 to 6;
- six year **primary school** - for children aged 7 to 13; the admission criterion is the child's age. Upon completion of primary school education children take an obligatory test.
- three year **lower secondary school (*gimnazjum*)** - for children aged 13 to 16; the admission criterion is a certificate of completion of a primary school. Upon completion of lower secondary school education pupils take an examination which covers their knowledge and skills in humanities and science (mathematics and biology).
- **post-lower secondary schools** - three year specialized higher secondary school, four year technical school, two or three year basic vocational school or two year supplementary higher secondary school or three year supplementary technical school (the last two types of schools are intended for pupils who

completed basic vocational schools). Upon completion of post-lower secondary schools (except a vocational school), a matriculation examination (the so-called *matura*) may be taken. The matriculation certificate is the basis for application for admission to a higher education school.

- **post-higher secondary schools** - are for persons who completed a higher secondary school or a specialized higher secondary school.
- **teachers colleges and foreign language teachers colleges** - educate future teachers for kindergartens, primary schools and educational facilities, and in the case of foreign language teachers, also teachers for lower secondary schools and post-lower secondary schools. The basis for admission to such colleges is the matriculation certificate. Graduates receive a college diploma or a higher vocational school diploma. Obtaining a higher vocational school diploma entitles to supplementary studies ending with a master's (magister) degree.

A school year in a primary school, a lower secondary school, post-lower secondary schools and post-higher secondary schools is a period from September to June. It is divided into two semesters.

The higher education system in Poland consists of:

- **higher vocational studies** - lasting 3 to 3.5 years, and for technical, agricultural studies or economics: 3.5 to 4 years,

- **supplementary studies for a master's (*magister*) degree** - lasting 2 to 2.5 years,
- **continuous studies for a master's (*magister*) degree** - lasting 5 to 6 years.

Admission to a school of higher education may be sought by the persons who received a matriculation certificate. The terms of admission to the first year of studies are defined autonomously by schools which may, for example, organize entrance examinations or a contest of grades in the matriculation certificate.

Studies may be conducted as day, evening, weekend or extra-mural studies. An academic year is the period from October to June. It is divided into two semesters.

Degrees awarded to graduates of schools of higher education:

- **bachelor (*licencjat*)** - after completing vocational higher education studies,
- **engineer** - after completing vocational higher education studies in technical or agricultural science or economics,
- **master's (*magister*)** and equivalent degrees: master's in arts, master engineer, master engineer architect, medical doctor, dentist or veterinary - after completing five to six year continuous studies for a master's degree. The master's degree may also be obtained after completing 2 to 2.5 year supplementary studies for a master's degree, which may be taken up by persons with a diploma of higher a vocational school.

More information:

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

Office for Academic Recognition and International Exchange

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

Ministry of National Education

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

School Superintendents' Office

Learning Polish

Polish language courses are provided by universities and private language schools. They may be holiday courses, one-semester courses, year-round courses, Polish language workshops or postgraduate studies in teaching Polish culture and language as a foreign language. The courses are paid.

Selected universities offering such courses:

- 1) Polonicom of the University of Warsaw
<http://www.uw.edu.pl>,
- 2) Polish Expatriates Institute of the Jagiellonian University
<http://apus.filg.uj.edu.pl>,
- 3) University of Łódź Polish Language School for Foreigners
<http://www.uni.lodz.pl>,
- 4) Katowice Silesian University School of Polish Language and Culture
<http://www.us.edu.pl>,
- 5) Lublin Catholic University School of Polish Language and Culture
<http://www.kul.edu.pl>,
- 6) Maria Curie Skłodowska University in Lublin, Polish Language and Culture Centre for Polish Expatriates and Foreigners
<http://www.umcs.lublin.pl>.