



# Living and working conditions in Poland

October 2009



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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 activities.

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

Information on living and work 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, hereinafter 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 as of **October 2009** 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, Liechtenstein, 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 aware decisions about coming to live and work in Poland.

Labour Market Department

# Background Information about Poland

Official language	Polish
Capital city	Warsaw
Major cities	Łódź, Cracow, Wrocław, Poznań, Gdańsk, Szczecin, Bydgoszcz, Katowice, Lublin
Political system	Parliamentary democracy. The legislative authority is exercised by a two-chamber parliament ("Sejm" – 460 deputies, "Senat" – 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).
Geographical location	Poland is situated in Central Europe at the Baltic Sea. It borders in the East with Russia, Lithuania, Belarus, Ukraine; in the South with Slovakia and Czech Republic; and in the West with Germany.
Area	312 683 thousand km <sup>2</sup>
Population	approx. 38 million
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 zloty (PLN) = approx. EUR 0.24
Emergency and information telephone numbers	997 – Police, 998 – Fire Fighters, 999 – Emergency 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 Cristi (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

**A 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 a residence visa is filed with the consul or the commander of Border Guards.

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

- a) the spouse,
- b) a direct descendant of an EU citizen or of his/her spouse (straight line descendant: child) up to 21 years of age or a dependent of an EU citizen or of his/her spouse,
- c) a direct ascendant of an EU citizen or of his/her spouse (straight line ascendant: father, mother) who is a dependent of an EU citizen or of his/her spouse.

## 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.

An EU citizen should have funds sufficient to support oneself and one's family in Poland so as to not be a burden for the social assistance system. 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 issuing an EU citizen's family member's residency card must be filed in 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 the case of an EU citizen) or a travel document (in the 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 the 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 the case of self-employed persons:
  - a) an excerpt from the National Court Register, if separate regulations require such registration,
  - b) a certificate of registration in the business activity register,
- 3) in the 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 the 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 EU citizen's family member** must be accompanied by the following documents, as appropriate:



# Residing in Poland



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 an 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 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 is not longer than 12 consecutive months.

- 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**.

An EU citizen who acquired permanent residency receives, upon 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 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**

# Residing in Poland

The voivode issues a refusal, if:

- 1) the conditions for permanent residency, as set forth in regulations, have not been 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 an 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.

A voivode's decision may be appealed against to the Head of the Office for Foreigners. Addresses of Voivodeship Offices competent for foreigners' affairs, which accept such applications, are published on the Office for Foreigners' webpage: <http://www.udsc.gov.pl>, under the tab: "Cooperating Institutions" („Instytucje Współpracujące”).

More information:

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

Office for Foreigners

## 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 within 96 hours from the date of crossing the border of the Republic of Poland.

## FEES:

- 1) **certificate of an EU citizen's residence registration**  
– PLN 1 (approx. EUR 0.24),
- 2) document confirming permanent residency of an EU citizen  
– PLN 30 (approx. EUR 8),
- 3) **residency card/permanent residency card** of an EU citizen's 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 agent** – a real estate agent may be a natural person **holding a professional license for performing such activities and entered to the central register of real estate agents.**

When using the services of a real estate agent it is advisable to check whether an agent holds a professional license for performing such activities and a third party liability insurance against damages caused in relation to the pursuit of real estate agency activities. The Minister of Infrastructure is a competent body to grant professional licenses for real estate agency services and to deal with complaints for services perfor-

med by real estate agents. The webpage of the Ministry of Infrastructure contains an **excerpt** from the register of real estate agents, and the possibility is offered to check whether a given person was granted a professional license at any time. (<http://www.mi.gov.pl>, tab: „Construction, spatial and residential economy” („Budownictwo, gospodarka przestrzenna i mieszkaniowa”), tab: “Real estate management” („Gospodarka nieruchomościami”), and tab „Registers” („Rejestry”).

Any activities performed by a real estate agent should be preceded by the conclusion of a real estate agency agreement. This agreement should specify precise professional activities to be performed by the agent and related remuneration. This agreement should also provide for the agent who bears professional responsibility for the performance of this agreement, his/her professional license as well as statement on the held third party liability insurance against damages caused in relation to the pursuit of real estate agency activities. The real agency agreement must be made in writing.

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 landlord may request the tenant to provide a returnable cash deposit, which is usually in the amount of a monthly rent (it cannot exceed twelve times the monthly rent). The deposit is returnable within one month after the premises are vacated. The rent amount depends on the city, standard and flat



size. The most expensive flats are located in Warsaw and other large cities – the rent for (one-room) flat is between PLN 900 and PLN 1500 (media fees excluded). Fees for gas, electricity, heating and water supplies are not included in the rent amount.

Press ads containing real estates for rent and for sale on offer can be found in the following newspapers: „Oferta”, „Metro”, Wednesday edition of „Gazeta Wyborcza” (supplement „Nieruchomości”), as well as on internet portals: [www.Trader.pl](http://www.Trader.pl), [www.Gratka.pl](http://www.Gratka.pl), [www.Interia.pl](http://www.Interia.pl), [www.wp.pl](http://www.wp.pl), [www.oferty.net](http://www.oferty.net), [www.Gumtree.pl](http://www.Gumtree.pl).

More information:

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

Ministry of Infrastructure

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

link to property agencies' listing with the regional breakdown

# Residing in Poland

## Real Estate Purchase

### NOTE !

An EU citizen is not required to seek a permit of the Minister of Internal Affairs and Administration to buy an independent residential dwelling or a utility unit, e.g. a garage or a land estate other than for agricultural or forestry purposes. Since 1 May 2009 foreigners from other European Union countries are exempted from the obligation to obtain a permit for the purchase of the so-called second house (residential dwelling or a utility unit)

Flat and house sale ads may be found in newspapers, on internet webpages or at real estate agencies. When using services of a real estate agent in buying a flat it is worth checking whether the agent holds a professional license and a third party liability insurance and is 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 agent.

(more about real estate agency can be found in the chapter: "Renting a Flat").

Foreigners who are EU citizens may acquire real estates for investment purposes without a relevant permit, if they perform business activities in person, the acquired real estate should serve these activities and it does not constitute agricultural or wooden land.

A permit of the Minister of Internal Affairs and Administration is necessary in order to purchase agricultural or wooded real estate (within 12 years from Poland's accession to the European Union, i.e. until 1 May 2016). For this purpose, it is necessary to submit a request for the permit for the real estate

purchase to the Minister of Internal Affairs and Administration. The permit shall be issued, if:

- 1) the real estate purchase does not represent a threat to the country's defence or security, or to the protection of public safety and order, as well as if this is not detrimental to social policy and society's health,
- 2) an EU citizen demonstrates that there are circumstances confirming his/her affinity with Poland.

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.

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 on the territory of Poland.

To obtain a Polish driving license an EU citizen should:

- 1) reach the age required for a given category (16 – A1, B1, T; 18 – A, B, B+E, C, C+E, C1, C1+E; 21 – D, D+E, D1, D1+E),
- 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 on 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 driving license may not be issued to the person:

- 1) in the case of which medical examination disclosed an active form of addiction from alcohol or any other substance causing similar effects as alcohol,
- 2) in the case of which the prohibition to drive mechanical vehicles was issued – in the period when this prohibition is valid.

B category driving license entitles the holder, inter alia, to drive passenger vehicles. A detailed description of the driving license categories may be found on the following webpages:

[http://pl.wikipedia.org/wiki/Prawo\\_jazdy](http://pl.wikipedia.org/wiki/Prawo_jazdy)

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

More information:

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

Ministry of Infrastructure

## 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 in 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** when entering into or leaving Poland<sup>1</sup>.

More information:

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

Ministry of Finance

<sup>1</sup> As of 15 June 2007, all EU member states which have external borders apply 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 including confirmation of residence,
- 2) a diploma, a certificate of graduation or a school certificate, or certificates of completion of a course or training, job certificates,
- 3) work certificates from the whole employment period,
- 4) any 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](http://www.psz.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**. The list of agencies is published on the information webpage of job centres: [www.psz.praca.gov.pl](http://www.psz.praca.gov.pl) under the tab: „Register of Employment Agencies” („Rejestr agencji zatrudnienia”). The list is also available for inspection at the district

An employment agency **may not 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 sought or to whom assistance is provided in finding the right profession and place of employment.

(powiat) job centre, the voivodeship job centre or the Centre for Information and Career Planning.

## • 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 „Work” („Praca”) insert, and in the “My carrier” („Moja Kariera”) insert published on Wednesday in „Rzeczpospolita” daily newspaper.

## • 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.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 in Poland

## How to Write a CV and a Cover Letter?

A CV should contain the following information:

- personal details (firstname, surname, address, contact telephone number, email),

- education,
- professional experience,
- additional qualifications,
- under the CV text there should be an undersigned handwritten 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 (max. two) pages long, 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 undersigned in hand.

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 at <http://www.psz.praca.gov.pl>, tab: “How to prepare for an interview?” („Jak przygotować się do rozmowy?”).

## 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

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(Journal of Laws No. 7, Item 54) was issued. 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, Liechtenstein, Luxembourg, Germany, Norway and Switzerland. Other EU citizens gained those rights earlier, under the treaty-guaranteed principle of reciprocity.

**This means that all citizens of:**

- 1) the European Union member states,**
- 2) the European Economic Area countries which are not EU members, and**
- 3) countries which are not parties to the agreement on the European Economic Area, who are entitled to exercise 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 basic form of employment in Poland. It is also the most favourable contract as regards additional rights, so-called employee rights. All 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 contract may precede any other contract, but it cannot be made for a period exceeding 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 two term employment contracts were concluded for consecutive terms, a successive contract, in terms of its legal effect, is treated as an indefinite term contract (even if it is formally made for a definite term). This (that is conclusion of a definite term employment) comes into effect, when the time gap between termination of the preceding definite term employment contract and conclusion of the succeeding one has not exceeded one month.

Between 22 August 2009 and 31 December 2011, employers being entrepreneurs are obliged to comply with the principle, according to which employment period under an employment contract for a definite term as well as total employment period under successive employment contract for a definite term entered into between the same parties to the labour agreement – may not exceed 24 months. A successive employment contract shall be understood

as a contract concluded within 3 months from the date of termination or expiry of a previous employment contract for a definite term.<sup>2</sup>

- **for the duration of a specific job,**
- **for an indefinite term.**

## Concluding an Employment Contract

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

- type of work,
- place of work performance,
- remuneration for work consistent with the type of work, including specification of salary components,
- work time basis,
- first day of work.

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, parties and terms of the contract.

## 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 from which this change will apply),
- **by the employer with a notice amending employment, employment contract and pay conditions.** The em-

ployee 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.

## Employment Contract Termination

An employment contract may be terminated:

- upon a mutual agreement of the parties,
- by a notice of termination made by one party with observing the notice period,
- by a notice of termination made by one party without observing the notice period,
- upon expiry of the term for which it was made,
- on the day when the work covered by it is finished.

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

– under this procedure 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 indefinite term employment contract depends on the length of employment with a given employer. The notice period amo-

<sup>2</sup> Restrictions in concluding employment contracts for a definite term by employers were implemented by the Act of 1 July 2009 on Easing the Effects of the Economic Crisis on Employees and Employers.

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units to: 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 **due to the employee's fault**, if the employee:

- violates grossly his/her basic work duties,
- commits a crime during the contract term, preventing his further employment on the current position, if the crime is self-evident or has been determined in a valid court ruling,
- through his/her own fault, forfeits the rights necessary to perform work at the position held

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

- upon employee's incapacity for work, due to an illness which lasts for a specified period of time, in accordance with labour law regulations,
- in the case of justified employee's work absence due to other reasons than illness, which lasts for more than one month.

**The employee** may terminate an employment contract without observing the notice period:

- if the work performed is determined by virtue of a medical certificate to be harmful to his/her health and the employer fails to transfer the employee to another position appropriate for the employee's health and vocational qualifications within the period defined in the medical certificate,
- if the employer violates grossly its basic responsibilities toward the employee.

## Working Hours

Working hours cannot exceed 8 hours a day and on average 40 hours in an average five-day week within the adopted settlement period. A weekly working time including overtime may not exceed on average 48 hours including overtime within the adopted settlement period. During a calendar year, the employee may work 150 overtime hours maximum when special needs of the employer require so. For overtime work the employee is entitled to overtime pay or time off.

## 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 specific collective labour agreements or higher level collective labour 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 specific collective labour agreement or a higher level collective labour agreement) and employment contracts. The remuneration is due



for the work performed. The employee retains the right to remuneration for time in which he/she did not work, only if labour law regulations specify so. 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, it amounts to PLN 1 276 gross (as of 1 January 2009) for a full time employee.

## Annual Leave

The length of annual leave of a **full time** employee within a calendar year is as follows:

- 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.

## Other Leaves and Work Exemptions

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);
- **maternity leave** – granted to a female employee who gave birth to a child:
  - 20 weeks, if she gave birth to one child;
  - 31 weeks in the case of a multiple childbirth (two children),
  - 33, 35 or 37 weeks in the case of a multiple childbirth (three, four or five children),

A portion of the maternity leave may be used by the employee – the father bringing up the child. Since 1 January 2010, the child's father will be also entitled to the allowance during his paternity leave.

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 to enable personal care for the child, but not beyond the child's fourth birthday; to be granted this form of leave, the employee must have worked at least six months. The leave may be taken by a mother or a father who are employees,
- **work exemptions may be obtained in the cases of:**
  - the employee's wedding or childbirth or death and funeral of the employee's spouse, child, father, mother, stepfather or stepmother – 2 days,

# Working in Poland

- 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 being exempted from work is a wedding, a child birth or a funeral, the employee is entitled to the remuneration he/she would get, if he/she worked.

## 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 its provisions, such as those determining the time and place of work. That kind of a contract is subject to the Civil Code. A service contract is a definite or indefinite 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 "to the best of his/her abilities". The contractor performs the work under the contract by himself/herself (there is no subordination or work performance under someone's supervision, which is characteristic for 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 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 employer 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 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<sup>3</sup>. If a person holds a diploma covered by a EU directive and has a specific professional title (e.g. physician, 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. the 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. The consideration is also given to professional experience of the applicant for the qualifications recognition.

An application for recognition of professional qualifications, along with the appropriate attachments, should be filed with the institution, which is the competent authority to recognize qualifications to pursue a given regulated profession.

The list of required appendixes is available at the following webpage: [http://www.nauka.gov.pl/mn/index.jsp?place=Menu06&news\\_cat\\_id=1554&layout=2#23](http://www.nauka.gov.pl/mn/index.jsp?place=Menu06&news_cat_id=1554&layout=2#23))

The list of regulated professions in Poland is available at the following webpage: [http://www.nauka.gov.pl/mn/index.jsp?place=Menu06&news\\_cat\\_id=1554&layout=2#25](http://www.nauka.gov.pl/mn/index.jsp?place=Menu06&news_cat_id=1554&layout=2#25)).

During the recognition procedure, the competent authority may request the Ministry of Science and Higher Education to give an opinion on the level of education.

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 three months from the moment the full dossier was provided. In exceptional cases this period may be extended to four months.

### NOTE !

An EU citizen with professional qualifications obtained in one EU country, who wishes to pursue his/her profession in Po-

<sup>3</sup> Qualifications recognition is specified in the Directive of the Council and of the European Parliament No. 2005/36/EC of 7 September 2005 on the recognition of professional qualifications (OJ L 255 of 30.09.2005, p. 22, as amended), which consolidated Directives from the so-called general system (89/48, 92/51, 99/42) and Directives from the so-called sectoral system separate for the following professions: physician, dentist, veterinary, pharmacist, general nurse, midwife and architect.

# Working in Poland

land, 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 Ministry of Science and Higher Education: [http://www.nauka.gov.pl/mn/index.jsp?place=Menu06&news\\_cat\\_id=1554&layout=2#25](http://www.nauka.gov.pl/mn/index.jsp?place=Menu06&news_cat_id=1554&layout=2#25)). The recognition of qualifications for career purposes applies **only to regulated professions**, i.e. to 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, the recognition of qualifications is solely up to the employer.

In Poland, the centre for information on the recognition of professional qualifications obtained in the European Union is:

Ministry of Science and Higher Education:

ul. Wspólna 1/3

00-529 Warszawa

phone: + 48 22 628 67 76

fax: + 48 22 628 35 34

e-mail: [kwalfikacje@mnisw.gov.pl](mailto:kwalfikacje@mnisw.gov.pl).

More information:

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

or

[www.nauka.gov.pl](http://www.nauka.gov.pl)

Poland has the following types of taxes:

## 1) direct:

- personal income tax (PIT),
- corporate income tax (in Poland, the 19% rate of the CIT tax is applied),

## 2) indirect:

- tax on goods and services also known as value added tax – VAT (Poland has four VAT rates: 22%, 7%, 3% and 0%),
- excise tax,
- gambling and lottery tax,

## 3) property:

- inheritance and donation tax,
- tax on civil law transactions,
- agricultural tax,
- forestry tax,
- real property tax,
- tax on means of transportation.

**Personal income tax must be paid by all 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, **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 earned on the territory of Poland**, e.g. remuneration for work performed in Poland under a service relationship or an employment relationship (regardless of the place where the remuneration is paid) or income related to business activity conducted on the territory of Poland.

The method by which an income tax is calculated depends on the source of revenues from which a given income was obtained.

The following tax calculation methods may be distinguished:

- progressive tax scale

According to the progressive tax scale, subject to tax is, inter alia, income obtained from salaries for work and old age pensions. Taxpayers subject to the progressive tax scale, provided that 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

## Personal Income Tax Scale in 2009

Tax assessment basis (PLN)		Tax amount
Over	Up to	
	85,528	<b>18%</b> minus tax reduction amount <b>PLN 556,02</b>
85 528		PLN 14,839.02 + <b>32%</b> of the amount in excess of PLN 85,528



# Taxation

- taxation of net income (gross income) from non-agricultural business activity

The main form of taxation of income from non-agricultural business activity are general principles according to the progressive tax scale. Income from non-agricultural business activity may also be taxed with 19% tax rate, if so requested by the tax payer based on the submission of a written declaration on the selection of this taxation method. Tax returns for a given year shall be submitted – on a separate form – to a relevant head of tax office, until 30 April of the next year.

Tax payers may also choose, if they comply with certain conditions, one flat-rate income taxation form generated on non-agricultural business activity, i.e. flat rate evidenced income or tax card.

- uniform 19% tax rate

Subject to the uniform 19% tax rate are some kinds of capital income (for example

from sale of securities or derivatives) which is filed in a separate tax return by the above mentioned date. Also self-employment income may be subject to the uniform 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 funds (not connected with the conducted business activity) placed on the taxpayer's bank account.

More information:

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

Ministry of Finance

<http://www.podatki.pl>

website administered by the private company



# 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, inter alia, the requirements concerning the initial capital, partner's liability or the formalities involved in setting up a business.

An entrepreneur may take up business activities at the date of filing an application for the entry to the register of business activities, or having received the confirmation of the entry to the register of entrepreneurs maintained by the National Court Register. A capital company in organisation may take up business activities prior to the receipt of the confirmation of the entry to the register of entrepreneurs.

## 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)

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

### Step 1 – Filing an Application for the Entry to the Register of Business Activities

The application for the entry to the register of business activities is submitted to

the **municipal office (city or commune)** – relevant for the performed business activities. The application for the entry to the register may be submitted in person, sent by registered letter (it must be then signed by the applicant confirmed by a notary public) or in an electronic form by sending the form available at the webpage of the municipal office (city or commune) – then the applicant is notified by the office of the date and place of signing the application. The body registering the entry to the register of business activities provides the entrepreneur with the entry certificate *ex officio* immediately after having received the signed application.

The data of the application (copy) for the entry to the register of business activities is sent by the registering body to a competent tax office, statistical office and the Social Insurance Office (ZUS) or the Headquarters of Agricultural Social Insurance (KRUS) including a copy of the certificate of entry to the register of business activities.

**The application for the entry to the register of business activities is filed with the application for the REGON number, the application for the NIP number (Tax Identification Number) and the notification of the social insurance payer to the Social Insurance Office, which the registering body provides to the relevant institutions.**

**The REGON register** is an automatic database of the national economy entities. It provides information on general character of entities operating in Poland and is a base for establishing databanks and databases of these entities.

# Pursuit of Business Activities

**NIP (Tax Identification Number)** is a ten-digit code used for identifying entities paying taxes in Poland.

Social insurance contributions (pension, disability, sickness, accident) as well as health insurance shall be paid on a monthly basis.

The application form must contain the following information:

- entrepreneur name and his/her PESEL number, if held by an entrepreneur,
- entrepreneur's residence and address, and if he/she performs business activities permanently elsewhere – also this place and address of the main facility,
- entrepreneur's NIP number, if held by an entrepreneur,
- type of activities performed (according to the Polish Classification of Activities),
- date of taking up business activities,
- contact phone number and e-mail, if held by an entrepreneur.

The application for the entry is exempted from fees.

## Step 2 – Obtaining a Company Seal

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

## Step 3 – Opening a Company Bank Account

An entrepreneur in Poland is not obliged 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:



- identity document (dowód osobisty);
  - copy of the certificate of entry to the register of business activities (with the original presented for inspection);
  - copy of the REGON assignment certificate (with the original presented for inspection);
  - company seal,
- Tax Office has to be informed about opening of a company bank account.

## Step 4 – Selection of the Taxation Method in the Tax Office

The entrepreneur is obliged to select the taxation method prior to take-up of business activities, however no later than on the date of actual starting these activities. For this purpose, he/she should visit the tax office or send necessary information

# Pursuit of Business Activities



by post. The following taxation methods are available:

- tax card,
- flat-rate tax on registered income,
- tax revenue and expense ledger (tax scale, linear tax),
- full accounting.

It is also necessary to notify the tax office whether the company will be a VAT payer.

Addresses of individual tax offices are available at the following webpage: [www.is.waw.pl](http://www.is.waw.pl)

## Step 5 – 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 entrepreneur 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 partner 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 a privately-held partnership. Its characteristic feature is the scope of partners' liability. Their liability for partnership's obligations is subsidiary and unlimited forma. Each partner is entitled to represent the partnership;
- 2) **private partnership** – is intended solely for the pursuit of so-called free professions which are enumerated in the Commercial Companies Code. Partners of a private partnership may be individuals entitled to perform the following professions: attorney, pharmacist, architect, construction engineer, chartered accountant, insurance broker, tax advisor, securities broker, investment advisor, accountant, physician, dentist, veterinary, notary public, nurse, midwife, legal advisor, patent office spokesman, property appraiser and sworn translator. The provisions governing private partnerships regulate conveniently the issue of liability; no partner is liable for the partnership's obligations

# Pursuit of Business Activities

arising in connection with the pursuit of free professions by other partners within the partnership. Partners of a private partnership may appoint a management board;

- 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 12 000). 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 company is liable for its liabilities with its whole property without limitation. The necessary requirement is contribution of the share capital of at least PLN 5 000 (approx. EUR 1 200). As a rule, shareholders are liable up to the amount of capital. The highest company's body is shareholders' meeting. The company is represented by the management board (composed of at least one member) according to the terms specified in the company's articles of association. A limited liability company may appoint a supervisory

board or revision commission or both these bodies.

- 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 100 000 (approx. EUR 24 000). Liable for the entity's obligations is the company, as a rule, up to the amount of capital stock. As a rule, the company is liable for the entity's obligations – up to the amount of stock capital stock. The highest company's body is shareholders' meeting. The company is represented by the management board (composed of at least one member) according to the terms specified in the company's articles of association. A joint stock company has to appoint a supervisory board.

## 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 entrepreneur 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 entrepreneur, they must be entered in the Register of Entrepreneurs in the National Court Register.



# Pursuit of Business Activities



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>

internet portal for small and medium enterprises administered by the company 'Grupa Bankier.pl'

# Social insurance in Poland

The social insurance system 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 Office (ZUS),
- 2) an Open-End Pension Fund.

An Open-End 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. Funds are intended for the payout of 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-End 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 contribution as-

essment basis is remitted to the Social Insurance Office. 7.3% of the contribution assessment basis is remitted, via the Social Insurance Office, to an Open-End Pension Fund chosen by the insured, if the insured became a member of such Fund (if the insured did not become a member of a pension fund, the entire pension insurance contribution is remitted to the Social Insurance Office).

The pension insurance contribution is financed equally by both the employer and the insured, provided that the contribution paid to an Open-End Pension Fund comes entirely from the portion paid by the insured. The employer is responsible for remitting the contribution to the Social Insurance Office.

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 the eligibility for pensions are made by the Social Insurance Office authorities appropriate to the domicile of the person seeking benefits. The procedure for granting an old age pension is initiated based on the application submitted by 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 situation, the persons paying disability insurance contributions receive **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 6% of the contribution assessment basis, out of which 4.5% comes is the share of the employer while 1.5% is incurred by the employee.

## 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 Office as the first examination instance or Social Insurance Office Medical Commission – as the second examination instance.

## 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 evaluating 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, inter alia, 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),

# Social insurance in Poland

and to the person whose incapacity for work arose as late as 18 months after insurance 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.

The contribution for the accident at work insurance varies from 0.40% to 8.12% of the contribution assessment basis and is funded in full by the employer.

## Sickness and Maternity Insurance

Subject to mandatory sickness and maternity insurance are mainly employees.

Upon 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, individuals exercising free professions).

The contribution to sickness and maternity insurance is 2.45% of the contribution assessment basis. The contribution is funded from the employee's funds.

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 for the allowance after 90 days of continuous coverage. Eligible for sickness allowance from the first day of sickness coverage are, inter alia, the mandatorily insured who have a previous

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.

# Social Insurance in Poland

record of at least 10 years of mandatory sickness coverage.

If incapacity for work was caused by an accident on the way to or from work and occurred during pregnancy, or if it relates to donors of tissue, cells or body parts, 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 insured persons 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 is a an insured woman who, during the terms of sickness coverage or during a child care leave:

- gave birth to a child,
- adopted a seven years old or younger child, unless a decision has been made to postpone the schooling duty applying to the child in question, in which case the child has to be no more than 10 years old, and filed an application for adoption in the custodian court,
- took a seven years old or younger child to be brought up in a foster family (the child has to be no more than 10 years old where a decision has been made to postpone the schooling duty applying to



the child), provided that her family is not a professional foster family akin to the child.

The provisions concerning the maternity benefit paid where a child has been adopted apply to the insured as well.

Maternity benefits are paid for the period of maternity leave – for 20 weeks after giving birth to one child at the same time (or for longer period – from 31 to maximum 37 weeks – after giving birth to more than one child at the same time).

Maternity benefit is equal to 100% of the benefit assessment basis. The benefit assessment basis is equal to the average remuneration calculated for the period of 12 months preceding the month, in which the person in question became eligible to the benefit. Deducted from maternity benefits are contributions to old age and disability pension insurance (these contributions are financed by the state budget).

- **nursing allowance**

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

# Social insurance in Poland

The monthly nursing allowance equals to 80% of the benefit assessment basis 80.

More information:

<http://www.zus.pl>

Social Insurance Office

The only authorities entitled to determine the right to benefits, to examine and evaluate submitted documents are agencies of the Social Insurance Office appropriate for 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 Office:**

ul. Senatorska 10

00-082 Warszawa

phone: + 48 22 826 05 53

fax + 48 22 827 40 09

e-mail: [drz@zup.pl](mailto:drz@zup.pl)



# Unemployment

Unemployment is one of the most important 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, has been taking place since 2006, when the unemployment rate declined below 15%, reaching 8.9% in September 2008. This was due to the economic upward trend which produced more job offers and more active people. In August 2009, the unemployment rate increased to 10.8% and was by 1.7 p.p. higher than in an analogous period of 2008.

A characteristic feature of Polish unemployment is its regional diversity, e.g. in the Małopolskie voivodeship the unemployment rate in August 2009 was 8.9%, while in the Warmińsko-Mazurskie voivodeship – 18.1%. Difficulties with finding a job are experienced by young people, women and long-term (over a year) unemployed.

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. Job centres act on behalf of the EURES supporting, 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>  
EURES information service in Poland

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

# Unemployment

## NOTE !

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

## Unemployment Benefits

Generally, 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, inter alia, at the webpage <http://www.psz.praca.gov.pl> under the tab: Addresses of District Job Centres („Adresy powiatowych urzędów pracy”);
- 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 or professional activity within the activities proposed by the district (*powiat*) job centre (e.g. under intervention work, public work, 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*), if the unemployment rate in that territory as of 30 June of the year preceding the day of becoming eligible for the benefit

**did not exceed** 150% 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*), if the unemployment rate in that territory as of 30 June of the year preceding the day of becoming eligible for the benefit **exceeded** 150% of the average nationwide unemployment rate or the unemployed is over 50 years old with a record of at least 20 years of eligibility for the benefit, or if the unemployed brings up at least one child up to 15 years old, and his/her spouse is also unemployed and is no longer eligible for the benefit due to the expiry of the period of its eligibility (after the date of obtaining the right to the benefit by the spouse).

The amount of the unemployment benefit depends mainly on the length of employment and fulfilment of additional conditions:

- basic benefit (100%) – PLN 575.00 (approx. EUR 137),
- reduced benefit (80%) – PLN 460.00 (approx. EUR 110),
- raised benefit (120%) – PLN 690.00 (approx. EUR 165).

As of 1 January 2010, the unemployment benefit will amount to PLN 717 during the first three months of being eligible for this benefit, and to PLN 563 in further months of being eligible for this benefit.

## 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 his/her country,
- 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 its decision concerning retention of the right to unemployment benefits acquired in an EU state to the district (powiat) job centre),
- 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 unemployed fails to find a job during that time and continues to be eligible for the benefit, should return to the country of his/her last employment before expiration of that period in order not to forfeit that eligibility.

# Health Care

## 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). However, prior to arriving in Poland 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 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 con-

tributions 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.

The following documents are needed to carry out registration:

- a document confirming payment of health care contributions (such document may include, for example, an employer's certificate or a document issued by the Social Insurance Office, 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 within 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

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

Ministry of Health



# Living in Poland

## Income and Cost of Living

The statutory minimum pay for a full time employee in Poland is currently **PLN 1 276 gross** (approx. EUR 308) – as of 1 January 2009. The average gross monthly pay in June 2009 in the enterprise sector amounted to PLN 3 268.69 (approx. EUR 776).

The cost of living in Poland varies, with the cost being the highest in Warsaw and other large cities. Example prices of basic articles in Warsaw:

bread	2,5 PLN	0.68 EUR
milk (1 l)	2,5 PLN	approx. 0,59 EUR
yoghurt	1,8 PLN	approx. 0,43 EUR
mineral water	2,2 PLN	approx. 0,52 EUR
butter	4 PLN	approx. 0,95 EUR
ham (1 kg)	24 PLN	approx. 5,7 EUR
Swiss cheese (1 kg)	16 PLN	approx. 3,8 EUR
apples (1 kg)	2 PLN	approx. 0,47 EUR
vegetables	2,5 PLN	approx. 0,59 EUR
eggs (10 St.)	4,5 PLN	approx. 1,07 EUR
jam	3 PLN	approx. 0,71 EUR
tomatoes (1 kg)	5 PLN	approx. 1,19 EUR
beer (0,5 l)	3-10 PLN	approx. 0,71-2,37 EUR
cinema ticket	12-26 PLN	approx. 2,85-6,18 EUR
theatre ticket	20-100 PLN	approx. 4,76-23,87 EUR

## 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 also accept credit cards.

## Transportation

Public transportation in Poland:

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

Buses, trams and subway 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 subway stations. In some cities, there are ticket dispensers. The same tickets are used in (city) buses, trams and subway, 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 trains. Train tickets may be bought at ticket counters at railway 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 – Lublin 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>

Polish Airlines (LOT)

## 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 in 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: „Teatr Współczesny”, „Teatr Powszechny” and „Teatr Narodowy” in Warsaw as well as „Teatr Stary” and „Teatr im. Słowackiego” in Cracow. The best known musical theatres are: „Teatr Muzyczny” in Gdańsk, music halls in Cracow and Gliwice, and „Teatr Muzyczny” „Roma” in Warsaw. An opera or a ballet may be seen at „Teatr Wielki” in Warsaw or at „Warszawska Opera Kameralna”.

**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 cinemas in Poland, both in large cities and small 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 downtown in Zamość, the Białowieża Primeval Forest, the medieval town of Toruń, the castle of Teutonic Knights Order in Malbork, Kalwaria Zebrzydowska, wooden churches in the South of the Małopolska Region.

# Living in Poland



More information:

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

official promotional portal of the Republic of Poland

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

Internet guide through Poland administered by the Research and Academic Computer Network (NASK), available in English and Polish

## Child Birth

The birth of a child should be reported to 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 (ZOZ), 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 also concluded, if a man and a 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 years old,
- they have not been completely legally incapacitated,
- they do not suffer from 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, under non-trial proceedings, upon 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 a 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

# Private Life

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

## Death

Death should be reported to the office of vital statistics within no more than three days. The persons required to report death are, in the order stated, the spouse or children of the deceased, the closest relatives by blood or marriage, persons living in the premises in which a given person died, persons who were present at death or visually ascertained death, the administrator of the building, in which a given person died. If a given person died in a hospital or another institution, the obligation to report death rests with the hospital or the institution.

## Schools

All children in Poland have an obligation to attend schools. Learning at schools is mandatory until 18, and the obligation to attend schools comprises two kinds of schools: a 6-year primary school (7–13) and a 3-year gymnasium (13–16). Children under 6 are obliged to attend a one-year kindergarten preparation at a kindergarten or kindergarten department of a primary school. Children with special educational needs learn in special schools or special classes of non-restricted schools. A school year of a primary school, gymnasium, over-gymnasium school or post-secondary school lasts from September to June. It is divided into two semesters.

The educational system in Poland consists of:

- **kindergartens** – for children aged 3 to 6; six year old children have a duty to undergo one year school preparation

at the kindergarten or a kindergarten department of a primary school, while kindergarten education for children aged 3 to 5 is optional;

- 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 **gymnasium** – 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 undergo an examination check, which verifies their knowledge and skills in humanities and science (mathematics and biology). The results of the check and gymnasium examination are published in certificates granted to pupils;
- **post-gymnasium 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). The condition for admission to post-gymnasium schools (three-year higher secondary school, four-year technical school, two- or three-year basic vocational school) is to have a certificate of completion of gymnasium. Graduates (except for graduates of a basic vocational school) are entitled to take a matriculation examination. Persons who have passed this examination, receive a matriculation certificate necessary to apply for admission to a university.

Graduates of basic vocational schools receive a certificate of completion of a vocational school enabling them to access the labour market, as well as they may continue their education in a two-year supplementary higher secondary school and a three-year supplementary technical 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 gymnasiums and post-gymnasium 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;
- **higher education** – 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 degree** – lasting 2 to 2.5 years,
  - **continuous studies for a master's 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** – after completing vocational higher education studies,
- **engineer** – after completing vocational higher education studies in technical or agricultural science or economics,
- **master's** 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 a higher vocational school.

More information:

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

Office 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>

School Superintendents' Office (Mazowieckie voivodeship)

## 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) Jagiellonian University in Cracow  
<http://www.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>.





**The Ministry of Labour and Social Policy**  
Labour Market Department



[www.eures.praca.gov.pl](http://www.eures.praca.gov.pl)  
[www.eures.europa.eu](http://www.eures.europa.eu)