

Declaration by the Republic of Poland pursuant to Article 9 of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems for the year ending 31 December 2021

I. DECLARATIONS REFERRED TO IN ARTICLE 1(L) OF REGULATION (EC) No 883/2004 AND THE DATE AS OF WHICH THE REGULATION APPLIES

Regulation (EC) No 883/2004 of the European Parliament and of the Council has applied to the legislation listed below, insofar as it falls within the scope of that Regulation, since 1 May 2010, with the exceptions provided below. It is also the date as of which the Regulation has applied in Poland.

II. LEGISLATION AND SOCIAL SECURITY SCHEMES REFERRED TO IN ARTICLE 3 OF REGULATION (EC) No 883/2004 AND THE DATE AS OF WHICH THE REGULATION APPLIES

1. Sickness benefits

(i) Benefits in kind

- Publicly Funded Healthcare Act of 27 August 2004 (Journal of Laws 2021, item 1285, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001285>
Important amendment

The Act of 17 November 2021 amending the Publicly Funded Healthcare Act and certain other acts (Journal of Laws 2021, item 2120) amended the Publicly Funded Healthcare Act. The main purpose of the Act was to bring the provisions of the Act into line with the legal situation arising from the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the application of the provisions of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ C 384, 12.11.2019, p. 1), hereinafter 'the Withdrawal Agreement', and the entry into effect, on 1 May 2021, of the Protocol on Social Security Coordination to the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part (OJ L 149, 30.4.2021, p. 10).

The changes consist in supplementing the definition of the term 'rules on social security coordination' with the Withdrawal Agreement and the Protocol on Social Security Coordination to the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great

Britain and Northern Ireland, of the other part, and decisions issued on the basis of that Agreement.

Persons who are nationals of a Member State of the European Union or the European Free Trade Agreement (EFTA) and the United Kingdom of Great Britain and Northern Ireland who reside in the territory of an EU or EFTA Member State or the United Kingdom may be insured under the Polish compulsory or voluntary sickness insurance scheme if they are subject to compulsory sickness insurance or take out voluntary insurance; in order to be eligible for voluntary health insurance, they must reside in Poland.

In addition, the amended Act provides for the possibility for foreign nationals who are not nationals of any of the EU or EFTA Member States or the United Kingdom or who do not reside in those countries but who meet the requirements for insurance coverage, and who, under the previous legal regime, could not be covered by sickness insurance because they did not have the residence status referred to in Article 3(1)(2) of the amended Act, necessary to be covered by health insurance. This is the case of foreign nationals who are covered by social insurance or farmers' social insurance on the grounds referred to in Article 66(1)(1) of the Act. In practice, the proposed solution is of particular importance for foreign nationals who are able to take up legal employment in Poland, which entails the obligation to be covered by social security insurance, without holding a residence permit or a work visa.

In the period between 1 January 2021 and the date of entry into force of the Amending Act, i.e. after the expiry of the transition period referred to in the Withdrawal Agreement, there may have been situations where banks paying out pensions transferred from the United Kingdom registered the recipients of those benefits for health insurance, even though, in accordance with the provisions of the Withdrawal Agreement and the Protocol to the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, such persons were subject only to health insurance in the United Kingdom (where they did not draw a Polish pension at the same time). The procedure applied by banks was correct in the light of Polish law, given that after 31 December 2020 the provisions of Article 75(1a) and (1b) of the Act no longer applied to the United Kingdom as a third country. It was therefore necessary to introduce transitional provisions obliging banks to retroactively deregister persons who, under the above-mentioned agreements, should not have been registered for that insurance during the period in question, which also allowed for the reimbursement of unduly charged contributions.

(ii) Cash benefits

- Social Insurance System Act of 13 October 1998 (Journal of Laws 2021, item 423, as amended) <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000423> [rules applicable to the sickness cash benefits paid by the Social Insurance Institution listed in this declaration]

In accordance with Article 52 of the Farmers' Social Insurance Act of 20 December 1990, the above Act applies in matters not regulated by the Farmers' Social Insurance Act.

- Farmers' Social Insurance Act of 20 December 1990 (Journal of Laws 2021, item 266, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000266>
Article 9(2), and Articles 14 and 15a [sickness benefit]
- Labour Code Act of 26 June 1974 (Journal of Laws 2020, item 1320, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200001320>
Article 92 [remuneration for the time when employees are unfit for work owing to illness]
- Act of 17 December 1998 on retirement and other pensions provided by the Social Insurance Fund (Journal of Laws 2021, item 291, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000291>
[rules applicable to the sickness cash benefits paid by the Social Insurance Institution listed in this declaration]
In accordance with Article 52 of the Farmers' Social Insurance Act of 20 December 1990, the above Act applies in matters not regulated by the Farmers' Social Insurance Act.
- Act of 25 June 1999 on social insurance cash benefits in the event of sickness or maternity (Journal of Laws 2021, item 1133, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001133>
Chapter 2 Sickness benefit [sickness benefit]
Chapter 3 Rehabilitation benefit [rehabilitation benefit]
Chapter 4 Compensatory benefit [compensatory benefit]
Chapter 7 Care allowance [care allowance]
In accordance with Article 52 of the Farmers' Social Insurance Act of 20 December 1990, the above Act applies in matters not regulated by the Farmers' Social Insurance Act.
Important amendment:
Under the Supplementary Parental Benefit Act of 31 January 2019 (Journal of Laws 2021, item 419, as amended), persons entitled to supplementary parental benefit were added to the list of persons who are not entitled to sickness benefit after the termination of their insurance or to rehabilitation benefit.
Date of entry into force: 1 March 2019

2. Maternity and equivalent paternity benefits

(i) Benefits in kind

- Publicly Funded Healthcare Act of 27 August 2004 (Journal of Laws 2021, item 1285, as amended)
[maternity in-kind benefits]
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001285>

(ii) Cash benefits

- Social Insurance System Act of 13 October 1998 (Journal of Laws 2021, item 423, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000423>
[rules applicable to the maternity and equivalent paternity cash benefits paid by the Social Insurance Institution listed in this declaration]

In accordance with Article 52 of the Farmers' Social Insurance Act of 20 December 1990, the above Act applies in matters not regulated by the Farmers' Social Insurance Act.

- Farmers' Social Insurance Act of 20 December 1990 (Journal of Laws 2021, item 266, as amended)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000266>

Article 18(7) and Articles 35a and 35b [maternity benefit]

- Labour Code Act of 26 June 1974 (Journal of Laws 2020, item 1320, as amended)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200001320>

Part VIII Employees' parenthood rights [maternity benefit]

- Act of 25 June 1999 on social insurance cash benefits in the event of sickness or maternity (Journal of Laws 2021, item 1133, as amended)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001133>

Chapter 6 Maternity benefit [maternity benefit]

In accordance with Article 52 of the Farmers' Social Insurance Act of 20 December 1990, the above Act applies in matters not regulated by the Farmers' Social Insurance Act.

3. Invalidity benefits

(i) Benefits in kind

- Publicly Funded Healthcare Act of 27 August 2004 (Journal of Laws 2021, item 1285, as amended)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001285>

(ii) Cash benefits

- Social Insurance System Act of 13 October 1998 (Journal of Laws 2021, item 423)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000423>

[rules applicable to the invalidity cash benefits paid by the Social Insurance Institution listed in this declaration]

- Act of 17 December 1998 on retirement and other pensions provided by the Social Insurance Fund (Journal of Laws 2021, item 291)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000291>

Part III Chapter 1 Pension for incapacity for work [pensions for incapacity for work and training allowances]

Part IV Supplements to retirement pensions and other pensions, Article 75 [attendance allowance]

Part VI Special benefits [special pensions for incapacity for work granted by the Prime Minister or the President of the Social Insurance Institution]

In accordance with Article 52 of the Farmers' Social Insurance Act of 20 December 1990, the above Act applies in matters not regulated by the Farmers' Social Insurance Act.

- Act of 9 January 2020 on the additional annual cash benefit for pensioners (Journal of Laws 2021, item 1808).

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001808>

Article 2(1) [additional annual cash benefit] Date of entry into force: 28 February 2020

- Act of 21 January 2021 on the second additional annual cash benefit for pensioners in 2021 (Journal of Laws 2021, item 432).

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000432>

Article 2(1) [second additional annual cash benefit in 2021]

Date of entry into force: 25 March 2021

- Farmers' Social Insurance Act of 20 December 1990 (Journal of Laws 2021, item 266, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000266>
[pension for farmers incapacitated for work, together with supplements]
- Act of 20 March 2015 on anti-communist opposition activists and persons repressed for political reasons (Journal of Laws 2021, item 1255, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001255>
Important amendment
introduction of the possibility of granting a compensatory benefit to beneficiaries of the Act of 20 March 2015 on anti-communist opposition activists and persons repressed for political reasons who are eligible for retirement pensions.
- Act of 10 December 1993 on retirement pension provision for professional soldiers and their families (Journal of Laws 2020, item 586, as amended)
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000586>
- Act of 18 February 1994 on retirement pension provision for officials of the Police, Internal Security Agency, Foreign Intelligence Agency, Military Counter-Intelligence Service, Military Intelligence Service, Central Anti-Corruption Bureau, Border Guard, Parliament Guard, State Security Service, State Fire Service, Customs and Revenue Service and Prison Service and their families (Journal of Laws 2020, item 723, as amended)
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000723>
- Act of 28 November 2014 on medical committees answerable to the Minister responsible for internal affairs (Journal of Laws 2020, item 398, as amended)
Date of entry into force: 1 January 2015
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000398>

4. Retirement pensions

(i) Benefits in kind

- Publicly Funded Healthcare Act of 27 August 2004 (Journal of Laws 2021, item 1285, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001285>
Article 66(1)(16)

(ii) Cash benefits

- Social Insurance System Act of 13 October 1998 (Journal of Laws 2021, item 423)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000423>
[rules applicable to the retirement pension cash benefits paid by the Social Insurance Institution listed in this declaration]
- Act of 17 December 1998 on retirement and other pensions provided by the Social Insurance Fund (Journal of Laws 2021, item 291)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000291>
Part II Retirement pensions [retirement pensions for persons born after 31 December 1948, retirement pensions for persons born before 1 January 1949, retirement pensions for certain persons born after 31 December 1948 and before 1 January 1969 and miners' retirement pensions]
Part IV Supplements to retirement pensions and other pensions, Article 75 [attendance allowance]

Part VI Special benefits [special retirement pensions granted by the Prime Minister or the President of the Social Insurance Institution]

Article 184 [retirement pension for persons born after 31 December 1948 engaged in work in special conditions or work of a special nature]

Under the Act of 16 November 2016 amending the Act on retirement and other pensions provided by the Social Insurance Fund (Journal of Laws 2017, item 38), the legal provisions on the granting of a partial pension have been repealed and the general retirement age has been lowered.

Date of entry into force: 1 October 2017

In accordance with Article 52 of the Farmers' Social Insurance Act of 20 December 1990, the above Act applies in matters not regulated by the Farmers' Social Insurance Act.

- Act of 9 January 2020 on the additional annual cash benefit for pensioners (Journal of Laws 2021, item 1808)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001808>

Article 2(1) [additional annual cash benefit]

Date of entry into force: 28 February 2020

- Act of 21 January 2021 on the second additional annual cash benefit for pensioners in 2021 (Journal of Laws 2021, item 432).

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000432>

Article 2(1) [second additional annual cash benefit in 2021]

Date of entry into force: 25 March 2021

- Farmers' Social Insurance Act of 20 December 1990 (Journal of Laws 2021, item 266, as amended)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000266>

[farmers' retirement pension under the above Act, together with allowances]

- Act of 20 March 2015 on anti-communist opposition activists and persons repressed for political reasons (Journal of Laws 2021, item 1255, as amended)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001255>

Important amendment:

introduction of the possibility of granting a compensatory benefit to beneficiaries of the Act of 20 March 2015 on anti-communist opposition activists and persons repressed for political reasons who are eligible for retirement pensions.

- Act of 28 August 1997 on the organisation and operation of retirement pension funds (Journal of Laws 2020, item 105, as amended)

<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000105>

[rules applicable to the retirement pension cash benefits paid by the Social Insurance Institution listed in this declaration]

- Funded Pensions Act of 21 November 2008 (Journal of Laws 2018, item 926, as amended)

<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20180000926>

Chapter 2 Types of funded pensions [periodic funded pension]

- Teachers' Charter Act of 26 January 1982 (Journal of Laws 2021, item 1762)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001762>

Article 88 [retirement pension for teachers regardless of age]

- Bridging Pensions Act of 19 December 2008 (Journal of Laws 2018, item 1924)

<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20180001924>

Article 4 [bridging pensions]

Article 19 [attendance allowance]

- Act of 10 December 1993 on retirement pension provision for professional soldiers and their families (Journal of Laws 2020, item 586, as amended)

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000586>

- Act of 18 February 1994 on retirement pension provision for officials of the Police, Internal Security Agency, Foreign Intelligence Agency, Military Counter-Intelligence Service, Military Intelligence Service, Central Anti-Corruption Bureau, Border Guard, Parliament Guard, State Security Service, State Fire Service, Customs and Revenue Service and Prison Service and their families (Journal of Laws 2020, item 723, as amended)
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000723>
- Act of 28 November 2014 on medical committees answerable to the Minister responsible for internal affairs (Journal of Laws 2020, item 398, as amended)
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000398>

Date of entry into force: 1 January 2015

- Act of 27 July 2001 on the organisation of ordinary courts (Journal of Laws 2020, item 2072, as amended)
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200002072>
Articles 69 to 73 and 100 to 102
- Public Prosecution Service Act of 28 January 2016 (Journal of Laws 2021, item 66, as amended)
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000066>
Article 127(1)
Date of entry into force: 4 March 2016

5. Survivors' benefits

(i) Benefits in kind

- Publicly Funded Healthcare Act of 27 August 2004 (Journal of Laws 2021, item 1285, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001285>
Article 66(1)(16)

(ii) Cash benefits

- Social Insurance System Act of 13 October 1998 (Journal of Laws 2021, item 423)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000423>
[rules applicable to the survivors' cash benefits paid by the Social Insurance Institution listed in this declaration]
- Act of 17 December 1998 on retirement and other pensions provided by the Social Insurance Fund (Journal of Laws 2021, item 291)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000291>
Part III Chapter 2 Survivors' benefit [survivors' benefits]
Part IV Supplements to retirement pensions and other pensions, Article 75 [attendance allowance], Article 76 [allowance for orphans]
Part VI Special benefits [special survivors' benefits granted by the Prime Minister or the President of the Social Insurance Institution]
In accordance with Article 52 of the Farmers' Social Insurance Act of 20 December 1990, the above Act applies in matters not regulated by the Farmers' Social Insurance Act.
- Act of 9 January 2020 on the additional annual cash benefit for pensioners (Journal of Laws 2021, item 1808)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001808>
Article 2(1) [additional annual cash benefit]
Date of entry into force: 28 February 2020
- Act of 21 January 2021 on the second additional annual cash benefit for pensioners in 2021

(Journal of Laws 2021, item 432).

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000432>

Article 2(1) [second additional annual cash benefit in 2021]

Date of entry into force: 25 March 2021

- Farmers' Social Insurance Act of 20 December 1990 (Journal of Laws 2021, item 266)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000266>
[survivors' benefit under the above Act, together with supplements]
- Act of 20 March 2015 on anti-communist opposition activists and persons repressed for political reasons (Journal of Laws 2021, item 1255)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001255>
Important amendment:
The Act of 30 March 2021 amending the Act on anti-communist opposition activists and persons repressed for political reasons and certain other acts (Journal of Laws 2021, item 794) introduced the possibility of granting a compensatory benefit to beneficiaries who are eligible for survivors' benefits
- Bridging Pensions Act of 19 December 2008 (Journal of Laws 2018, item 1924)
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20180001924>
Article 18 [survivors' benefits and allowance for orphans]
- Act of 10 December 1993 on retirement pension provision for professional soldiers and their families (Journal of Laws 2020, item 586, as amended)
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000586>
- Act of 18 February 1994 on retirement pension provision for officials of the Police, Internal Security Agency, Foreign Intelligence Agency, Military Counter-Intelligence Service, Military Intelligence Service, Central Anti-Corruption Bureau, Border Guard, Parliament Guard, State Security Service, State Fire Service, Customs and Revenue Service and Prison Service and their families (Journal of Laws 2020, item 723, as amended)
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000723>
- Act of 27 July 2001 on the organisation of ordinary courts (Journal of Laws 2020, item 2072, as amended)
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200002072>
Articles 69 to 73 and 100 to 102
- Public Prosecution Service Act of 28 January 2016 (Journal of Laws 2021, item 66, as amended)
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000066>
Article 127(1)
Date of entry into force: 4 March 2016

6. Benefits in respect of accidents at work and occupational diseases

(i) Benefits in kind

- Publicly Funded Healthcare Act of 27 August 2004 (Journal of Laws 2021, item 1285, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001285>

(ii) Cash benefits

- Social Insurance System Act of 13 October 1998 (Journal of Laws 2021, item 423)

- <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000423>
[rules applicable to the cash benefits in respect of accidents at work and occupational diseases paid by the Social Insurance Institution listed in this declaration]
- Farmers' Social Insurance Act of 20 December 1990 (Journal of Laws 2021, item 266, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000266>
_Article 9(1) and Articles 10 to 13 [one-off compensation for accidents during agricultural work or farmers' occupational diseases]
 - Act of 30 October 2002 on social insurance in respect of accidents at work and occupational diseases (Journal of Laws 2019, item 1205, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20190001205>
Chapter 2 Types of benefits in respect of accidents at work and occupational diseases, conditions for acquiring the right to the benefits, rules and procedure for granting the benefits, determining their amounts and paying them [sickness benefit, rehabilitation benefit, compensatory benefit, one-off compensation, pension for incapacity for work, training allowance, survivors' benefit, allowance for orphans, attendance allowance and benefit to cover the costs of dental treatment, preventive vaccination and supply of orthopaedic equipment to the extent specified in the Act]
In accordance with Article 52 of the Farmers' Social Insurance Act of 20 December 1990, the above Act applies in matters not regulated by the Farmers' Social Insurance Act.
 - Labour Code Act of 26 June 1974 (Journal of Laws 2020, item 1320, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200001320>
[rules applicable to the cash benefits in respect of accidents at work and occupational diseases paid by the Social Insurance Institution listed in this declaration]
 - Act of 19 August 2011 on veterans of activities outside Poland (Journal of Laws 2020, item 2055)
<http://isap.sejm.gov.pl/DetailsServlet?id=WDU20200002055>
Chapter 6 Allowance for injured veterans [allowance for injured veterans]
Date of entry into force: 30 March 2012
 - Act of 25 June 1999 on social insurance cash benefits in the event of sickness or maternity (Journal of Laws 2021, item 1133, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001133>
Chapter 2 Sickness benefit [sickness benefit]
Chapter 3 Rehabilitation benefit [rehabilitation benefit]
Chapter 4 Compensatory benefit [compensatory benefit]
In accordance with Article 52 of the Farmers' Social Insurance Act of 20 December 1990, the above Act applies in matters not regulated by the Farmers' Social Insurance Act.
 - Act of 9 January 2020 on the additional annual cash benefit for pensioners (Journal of Laws 2021, item 1808, as amended).
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001808>
Article 2(1) [additional annual cash benefit]
Date of entry into force: 28 February 2020
 - Act of 21 January 2021 on the second additional annual cash benefit for pensioners in 2021 (Journal of Laws 2021, item 432).
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000432>
Date of entry into force: 25 March 2021
 - Act of 10 December 1993 on retirement pension provision for professional soldiers and their families (Journal of Laws 2020, item 586, as amended)
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?d=WDU20200000586>

- Act of 18 February 1994 on retirement pension provision for officials of the Police, Internal Security Agency, Foreign Intelligence Agency, Military Counter-Intelligence Service, Military Intelligence Service, Central Anti-Corruption Bureau, Border Guard, Parliament Guard, State Security Service, State Fire Service, Customs and Revenue Service and Prison Service and their families (Journal of Laws 2020, item 723, as amended)
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000723>
- Act of 28 November 2014 on medical committees answerable to the Minister responsible for internal affairs (Journal of Laws 2020, item 398, as amended)
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000398>

7. Death grants

Cash benefits

- Social Insurance System Act of 13 October 1998 (Journal of Laws 2021, item 423)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000423>
[rules applicable to the death grants in cash paid by the Social Insurance Institution listed in this declaration]
- Farmers' Social Insurance Act of 20 December 1990 (Journal of Laws 2021, item 266)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000266>
Article 18(6) and Article 35 [funeral grant]
- Act of 17 December 1998 on retirement and other pensions provided by the Social Insurance Fund (Journal of Laws 2021, item 291)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000291>
[Part] V Funeral grant [funeral grant]
In accordance with Article 52 of the Farmers' Social Insurance Act of 20 December 1990, the above Act applies in matters not regulated by the Farmers' Social Insurance Act.
- Pre-retirement Benefits Act of 30 April 2004 (Journal of Laws 2021, item 1867)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001867>
Article 10 [funeral grant]
- Bridging Pensions Act of 19 December 2008 (Journal of Laws 2018, item 1924, as amended)
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20180001924>
Article 20 [funeral grant]
- Teachers' Compensatory Benefits Act of 22 May 2009 (Journal of Laws 2018, item 128)
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20180000128>
Article 12 [funeral grant]
- Social Pension Act of 27 June 2003 (Journal of Laws 2020, item 1300, as amended)
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200001300>
Article 12a [funeral grant]
- Act of 10 December 1993 on retirement pension provision for professional soldiers and their families (Journal of Laws 2020, item 586, as amended)
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000586>
- Act of 18 February 1994 on retirement pension provision for officials of the Police, Internal Security Agency, Foreign Intelligence Agency, Military Counter-Intelligence Service, Military Intelligence Service, Central Anti-Corruption Bureau, Border Guard, Parliament Guard, State Security Service, State Fire Service, Customs and Revenue Service and Prison Service and their families (Journal of Laws 2020, item 723, as amended)

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU2020000723>

Article 26 [funeral grant]

- Act of 27 July 2001 on the organisation of ordinary courts (Journal of Laws 2020, item 2072, as amended)

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200002072>

Articles 69 to 73 and 100 to 102

- Public Prosecution Service Act of 28 January 2016 (Journal of Laws 2021, item 66, as amended)

<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000066>

Article 127(1)

Date of entry into force: 4 March 2016

8. Unemployment benefits

(i) Benefits in kind

- Publicly Funded Healthcare Act of 27 August 2004 (Journal of Laws 2021, item 1285, as amended)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001285>

(ii) Cash benefits

- Act of 20 April 2004 on employment promotion and labour market institutions (Journal of Laws 2021, item 1100, as amended)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001100>

Chapter 15 [unemployment benefit]

9. Pre-retirement benefits

Cash benefits

- Pre-retirement Benefits Act of 30 April 2004 (Journal of Laws 2021, item 1867)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001867>
Article 2 [pre-retirement benefit]
- Teachers' Compensatory Benefits Act of 22 May 2009 (Journal of Laws 2018, item 128)
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20180000128>
Articles 3 and 4 [teachers' compensatory benefits]
Article 11 [attendance allowance]
- Act of 9 January 2020 on the additional annual cash benefit for pensioners (Journal of Laws 2021, item 1808)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001808>
Article 2 [additional annual cash benefit]

Date of entry into force: 28 February 2020

- Act of 21 January 2021 on the second additional annual cash benefit for pensioners in 2021 (Journal of Laws 2021, item 432).

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000432>

Article 2(1) [second additional annual cash benefit in 2021]

Date of entry into force: 25 March 2021

10. Family benefits

(i) Benefits in kind

- Publicly Funded Healthcare Act of 27 August 2004 (Journal of Laws 2021, item 1285, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001285>
Article 66(1)(28) to (28b)

(ii) Cash benefits

- Family Care Capital Act of 17 November 2021 (Journal of Laws 2021, item 2270)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210002270>
[entry into force: 1 January 2022]
- Family Benefits Act of 28 November 2003
(Journal of Laws 2022, item 615)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000615>
- State Aid in Raising Children Act of 11 February 2016 (Journal of Laws 2019, item 2407, as amended) <http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20190002407>
- Act of 4 November 2016 on support for pregnant women and 'Pro-Life' families (Journal of Laws 2020, item 1329)
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200001329>

11. Special non-contributory cash benefits

Special non-contributory cash benefits for the purpose of guaranteeing a minimum subsistence income, pursuant to Article 70(2)(a)(i) of Regulation (EC) No 883/2004

Cash benefits

- Supplementary Parental Benefit Act of 31 January 2019 (Journal of Laws 2021, item 419)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000419>
Article 3 [supplementary parental benefit]
Date of entry into force: 1 March 2019
- Act of 31 July 2019 on supplementary benefit for persons unable to live independently (Journal of Laws 2021, item 1842)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001842>
Article 2 [supplementary benefit for persons unable to live independently]
Date of entry into force: 1 October 2019

Special non-contributory cash benefits intended to provide solely specific protection for persons with disabilities, linked to these persons' social environment, pursuant to Article 70(2)(a)(ii) of Regulation (EC) No 883/2004

Cash benefits

- Social Pension Act of 27 June 2003 (Journal of Laws 2020, item 1300, as amended)
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200001300>
Articles 2 and 4 [social pension]

III. CONVENTIONS ENTERED INTO, AS REFERRED TO IN ARTICLE 8(2) OF REGULATION (EC) No 883/2004, AND THE DATE AS OF WHICH THE REGULATION APPLIES

Regulation (EC) No 883/2004 of the European Parliament and of the Council has applied to the conventions listed below, insofar as they fall within the scope of that Regulation, since 1 May 2010, with the exceptions provided below. It is also the date as of which the Regulation has applied in Poland.

None

IV. MINIMUM BENEFITS REFERRED TO IN ARTICLE 58 OF REGULATION (EC) No 883/2004

Regulation (EC) No 883/2004 of the European Parliament and of the Council has applied to the minimum benefits listed below, insofar as they fall within the scope of that Regulation, since 1 May 2010, with the exceptions provided below. It is also the date as of which the Regulation has applied in Poland.

- Act of 17 December 1998 on retirement and other pensions provided by the Social Insurance Fund (Journal of Laws 2021, item 291)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000291>

Articles 85 and 87

- Act of 10 December 1993 on retirement pension provision for professional soldiers and their families (Journal of Laws 2020, item 586, as amended)

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000586>

- Act of 18 February 1994 on retirement pension provision for officials of the Police, Internal Security Agency, Foreign Intelligence Agency, Military Counter-Intelligence Service, Military Intelligence Service, Central Anti-Corruption Bureau, Border Guard, Parliament Guard, State Security Service, State Fire Service, Customs and Revenue Service and Prison Service and their families (Journal of Laws 2020, item 723, as amended)

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000723>

- Act of 27 July 2001 on the organisation of ordinary courts (Journal of Laws 2020, item 2072, as amended)

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU202000002072>

Articles 69 to 73 and 100 to 102

- Public Prosecution Service Act of 28 November 2020 (Journal of Laws 2021, item 66)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000066>

Article 127(1)

V. POSSIBILITY FOR ANY CATEGORY OF SELF-EMPLOYED PERSONS TO BE COVERED BY AN UNEMPLOYMENT BENEFITS SYSTEM (ARTICLE 65A(1) OF REGULATION (EC) NO 883/2004), WITH REFERENCE TO THE LEGISLATION IN THE CASES TO WHICH IT APPLIES

Delete where not applicable:

~~The legislation [X] does not provide for the possibility of any category of self-employed persons to be covered by an unemployment benefits system.~~

AND/OR

Polish legislation provides for the possibility of self-employed persons to be covered by an unemployment insurance system.

- Act of 20 April 2004 on employment promotion and labour market institutions (consolidated text: Journal of Laws 2021, item 645, as amended)
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210001100>
Chapter 15