

**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 2022**

**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 set out 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 2022, item 2561, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002561>  
Important amendment

The Act of 29 October 2021 amending the Personal Income Tax Act, the Corporate Income Tax Act and certain other acts (Journal of Laws, item 2105), introduced a new title to compulsory health insurance as of 1 January 2022. Persons appointed to perform duties by virtue of an act of appointment and who receive remuneration on that basis became subject to compulsory health insurance.

The purpose of the amendment was to give persons appointed to perform duties by virtue of an act of appointment who receive remuneration on that basis the same rights and obligations as persons subject to compulsory health insurance. Those concerned include persons performing the duties of members of the management board, members of the audit board and members of examination boards.

The obligation to provide those persons with health insurance arises on the date of their appointment and expires on the date of termination. The entity paying their salary has to declare them for health insurance.

(ii) Cash benefits

- Social Insurance System Act of 13 October 1998 (Journal of Laws 2022, item 1009, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19981370887>  
[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 2022, item 933, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000933>  
Article 9(2), and Articles 14 and 15a [sickness benefit]
- Labour Code Act of 26 June 1974 (Journal of Laws 2022, item 1510, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu19740240141>  
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 2022, item 504, as amended)
- <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000504>  
[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 2022, item 1732, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001732>  
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.  
Amendment to the Act of 24 June 2021 amending the Social Insurance System Act and certain other acts (Journal of Laws 2021, item 1621).

**Amendments concerning entitlement to sickness benefit despite arrears in the payment of contributions**

The new provisions allow persons who are unable to work during a period in which they have arrears of more than 1% of the minimum wage to qualify for the benefit. They will qualify after settling the debt. However, if the debt remains unsettled 6 months after the date on which they qualify for the benefit, their entitlement will be time-barred. A debt of less than 1 per cent of the minimum wage does not prevent payment of the benefit.

**Amendments concerning introduction of a higher benefit for hospital stays**

Prior to the entry into force of the amendment, the amount of the benefit for the period of a hospital stay was 70 per cent of the basis for calculating the benefit. Since the entry into force of the amendment, the amount of the benefit for the period of a hospital stay has been 80 per cent of the basis for calculating the amount of the benefit.

**Amendments concerning the recalculation of the basis for the amount of the benefit**

Since the entry into force of the amendment, it is no longer necessary to recalculate the amount of the benefit if there was no interruption between the periods of receipt of the

benefits (regardless of their nature) or if the interruption was shorter than one calendar month. Before the amendment, the basis for the amount of the benefit was recalculated if there was an interruption of at least 3 calendar months.

#### **Amendments aimed at simplifying the calculation of the benefit period**

The benefit period is 182 days and represents the entire period during which sickness benefit may be paid. All uninterrupted periods of incapacity for work, even if the causes differ, are included in the same benefit period. Before the amendment, if there were interruptions in incapacity for work, the previous incapacity for work was included in the benefit period, provided that it was caused by the same illness and the interruption did not exceed 60 days.

Since the amendment, the reason for incapacity for work before and after the interruption has been irrelevant. However, periods of incapacity for work prior to an interruption of up to 60 days are not included in the benefit period if, after the interruption, the incapacity for work occurs during a pregnancy.

#### **Amendments aimed at reducing the benefit period after the expiry of insurance**

In the light of the new rules, sickness benefit may be paid for up to 91 days after leaving employment.. This does not apply to persons with tuberculosis, who are unable to work during pregnancy and are unable to work as a result of the necessary medical examinations for potential donors of cells, tissues and organs and for the taking of cells, tissues and organs.

A person who has drawn sickness benefit for the maximum period but is still unable to work may apply for rehabilitation benefit. That benefit is payable for a maximum period of 12 months if a person is expected to recover their capacity for work after further treatment or rehabilitation.

#### **Amendments concerning conditions and time limits for payment of benefits**

The amendment harmonises the payment of benefits within 30 days from the date on which details are given of the last circumstance necessary to establish entitlement to the benefit.

#### **Amendments concerning transfer of funds from benefits abroad**

Since the amendment, benefits have been paid to persons residing abroad only in non-cash form in Poland. However, at the request of the recipient, the benefit can be transferred to a foreign bank account in an EU/EFTA State or in a State with which an international agreement on social security coordination has been concluded.

The amendment applies from 1 January 2022.

## **2. Maternity and equivalent paternity benefits**

### **(i) Benefits in kind**

- Publicly Funded Healthcare Act of 27 August 2004 (Journal of Laws 2022, item 2561, as amended)  
[maternity in-kind benefits]  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002561>

### **(ii) Cash benefits**

- Social Insurance System Act of 13 October 1998 (Journal of Laws 2022, item 1009, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19981370887>  
[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 2022, item 933, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000933>  
Article 18(7) and Articles 35a and 35b [maternity benefit]
- Labour Code Act of 26 June 1974 (Journal of Laws 2022, item 1510, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu19740240141>  
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 2022, item 1732, as amended)  
Chapter 6 Maternity benefit [maternity benefit]  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001732>  
Under 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:  
Amendment to the Act of 24 June 2021 amending the Social Insurance System Act and certain other acts (Journal of Laws 2021, item 1621).  
Since the amendment, women who have given birth after the expiry of their insurance have been entitled to maternity benefit if that insurance expired because of the death of the employer. If an employment contract ends owing to the death of the employer, a woman will receive a benefit in the amount of maternity benefit until the date on which she gives birth.  
Entry into force from 1 January 2022.

### 3. Invalidity benefits

#### (i) Benefits in kind

- Publicly Funded Healthcare Act of 27 August 2004 (Journal of Laws 2022, item 2561, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002561>

#### (ii) Cash benefits

- Social Insurance System Act of 13 October 1998 (Journal of Laws 2022, item 1009, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19981370887>  
[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 2022, item 504, as amended)
- <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000504>  
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]

Under 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 2022, item 2575)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002575>  
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 2235)  
<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
- Act of 26 May 2022 on the second additional annual cash benefit for pensioners in 2022 (Journal of Laws 2022, item 1358).  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001358>  
Article 2(1) [second additional annual cash benefit in 2022]  
Date of entry into force: 14 July 2022
- Farmers' Social Insurance Act of 20 December 1990 (Journal of Laws 2022, item 933, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000933>  
[pension for farmers incapacitated for work, together with supplements]  
Under the Amendment introduced, a person with a long period of insurance (at least 25 years) who has become completely incapable of working on an agricultural holding and has not reached retirement age may acquire the right to a farmers' pension even if they were not subject to farmers' pension insurance more recently.
- Act of 20 March 2015 on anti-communist opposition activists and persons repressed for political reasons (Journal of Laws 2023, item 388, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150000693>
- Act of 10 December 1993 on retirement pension provision for professional soldiers and their families (Journal of Laws 2022, item 2528, as amended)  
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002528>
- 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 2022, item 1626, as amended)  
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001626>
- 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 2022, item 2561, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002561>  
Article 66(1)(16)

(ii) Cash benefits

- Social Insurance System Act of 13 October 1998 (Journal of Laws 2022, item 1009, as amended).  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19981370887>  
[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 2022, item 504, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000504>  
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 and certain other acts (Journal of Laws 2017, item 38)  
inter alia, 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  
Under 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 2022, item 2575)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002575>  
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 2235)  
<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
- Act of 26 May 2022 on the second additional annual cash benefit for pensioners in 2022 (Journal of Laws 2021, item 1358)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001358>  
Article 2(1) [second additional annual cash benefit in 2022]  
Date of entry into force: 14 July 2022
- Farmers' Social Insurance Act of 20 December 1990 (Journal of Laws 2022, item 933, as amended)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000933>

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

Important amendment:

It has been made easier to acquire agricultural pension rights. Before amending the Act, farmers who had reached retirement age had to stop their agricultural activity in order to obtain a full agricultural pension (i.e. in respect of contributory and supplementary parts). Since the entry into force of the Act, farmers may receive a full pension without having to cease their agricultural activity.

It also introduced the possibility to credit, in respect of periods of active military service in the Polish Army or equivalent periods thereof or periods in alternative form of such service prior to 1 January 1999, to the contributory part of the agricultural pension.

- Act of 20 March 2015 on anti-communist opposition activists and persons repressed for political reasons (Journal of Laws 2023, item 388, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150000693>
- Act of 28 August 1997 on the organisation and operation of retirement pension funds (Journal of Laws 2022, item 2342, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu19971390934>  
[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)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20082281507>  
Chapter 2 Types of funded pensions [periodic funded pension]
- Teachers' Charter Act of 26 January 1982 (Journal of Laws 2021, item 1762, as amended)  
<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 2023, item 164)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20082371656>  
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 2022, item 2528, as amended)  
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002528>
- 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 2022, item 1626, as amended)  
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001626>
- 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 the 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 2022, item 1247, as amended)  
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001247>  
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 2022, item 2561, as amended)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002561>

Article 66(1)(16)

Important amendment:

The Act of 9 June 2022 amending the Personal Income Tax Act and certain other acts (Journal of Laws 1265) introduced an amendment to cover the health insurance of children in receipt of survivors' pensions, which became applicable on 1 July 2022. Prior to 30 June 2022, children under the age of 18 who were in receipt of a survivor's pension were covered by compulsory sickness insurance and were therefore entitled to health benefits in kind at the expense of Poland.

Since 1 July 2022, however, children up to the age of 18 who receive a survivor's pension and reside in the territory of an EU or EFTA Member State, or of the United Kingdom of Great Britain and Northern Ireland, no longer have the status of insured person in Poland but retain the right to health benefits in kind, being considered non-insured recipients.

The amendment does not affect the rules for determining which State is competent to finance health benefits in kind on the basis of the rules on the coordination of social security systems provided to children entitled to a survivor's pension up to the age of 18 in a Member State of the EU, EFTA or the United Kingdom other than Poland. This means that Articles 23 to 25 of Regulation (EC) No 883/2004 of the European Parliament and of the Council on the coordination of social security systems apply when determining whether Poland is competent to finance health benefits in kind for that group of recipients.

### (ii) Cash benefits

- Social Insurance System Act of 13 October 1998 (Journal of Laws 2022, item 1009, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19981370887>  
[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 2022, item 504, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000504>  
Part III Chapter 2 Survivors' pension [survivors' pensions]  
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]  
Under 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 2022, item 2575)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002575>  
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 2235)  
<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
- Act of 26 May 2022 on the second additional annual cash benefit for pensioners in 2022 (Journal of Laws 2021, item 1358)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001358>  
Article 2(1) [second additional annual cash benefit in 2022]  
Date of entry into force: 14 July 2022
- Farmers' Social Insurance Act of 20 December 1990 (Journal of Laws 2022, item 933, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000933>  
[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 2023, item 388, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150000693>
- Bridging Pensions Act of 19 December 2008 (Journal of Laws 2023, item 164)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20082371656>  
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 2022, item 2528)  
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?d=WDU20220002528>
- 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 2022, item 1626, as amended)  
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001626>
- Act of 27 July 2001 on the organisation of the 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 2022, item 1247, as amended)  
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001247>  
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 2022, item 2561, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002561>

### (ii) Cash benefits

- Social Insurance System Act of 13 October 1998 (Journal of Laws 2022, item 1009, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19981370887>  
[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 2022, item 933, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000933>  
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 2022, item 2189)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20021991673>  
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]  
Under 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 2022, item 1510, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu19740240141>  
[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 2022, item 2205)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu20112051203>  
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 2022, item 1732, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001732>  
Chapter 2 Sickness benefit [sickness benefit]  
Chapter 3 Rehabilitation benefit [rehabilitation benefit]  
Chapter 4 Compensatory benefit [compensatory benefit]  
Under 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 2022, item 1808, as amended).  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002575>  
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 2235)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000432>  
Date of entry into force: 25 March 2021
- Act of 26 May 2022 on the second additional annual cash benefit for pensioners in 2022 (Journal of Laws 2021, item 1358)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001358>

Article 2(1) [second additional annual cash benefit in 2022]

Date of entry into force: 14 July 2022

- Act of 10 December 1993 on retirement pension provision for professional soldiers and their families (Journal of Laws 2022, item 2528)  
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?d=WDU20220002528>
- 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 2022, item 1626, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001626>
- 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 2022, item 1009, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19981370887>  
[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 2022, item 933, as amended)  
<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 2022, item 504, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000504>  
[Part] V Funeral grant [funeral grant]  
Under 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 2023, item 779)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20041201252>  
Article 10 [funeral grant]
- Bridging Pensions Act of 19 December 2008 (Journal of Laws 2023, item 164)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20082371656>  
Article 20 [funeral grant]
- Teachers' Compensatory Benefits Act of 22 May 2009 (Journal of Laws 2022, item 301)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20090970800>  
Article 12 [funeral grant]
- Social Pension Act of 27 June 2003 (Journal of Laws 2022, item 240, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20031351268>  
Article 12a [funeral grant]

- Act of 10 December 1993 on retirement pension provision for professional soldiers and their families (Journal of Laws 2022, item 2528, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002528>
- 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 2022, item 1626, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001626>  
Article 26 [funeral grant]
- Act of 27 July 2001 on the organisation of the ordinary courts (Journal of Laws 2023, item 217, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=DU20230000217>  
Articles 69 to 73 and 100 to 102
- Public Prosecution Service Act of 28 January 2016 (Journal of Laws 2022, item 1247, as amended)  
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001247>  
Article 127(1)

## 8. Unemployment benefits

### (i) Benefits in kind

- Publicly Funded Healthcare Act of 27 August 2004 (Journal of Laws 2022, item 1285, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002561>

### (ii) Cash benefits

- Act of 20 April 2004 on employment promotion and labour market institutions (Journal of Laws 2023, item 735)  
<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 2023, item 779)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20041201252>  
Article 2 [pre-retirement benefit]
- Teachers' Compensatory Benefits Act of 22 May 2009 (Journal of Laws 2022, item 301)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20090970800>  
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 2022, item 2575)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002575>  
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 2235)  
<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
- Act of 26 May 2022 on the second additional annual cash benefit for pensioners in 2022 (Journal of Laws 2022, item 1358)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001358>  
Article 2(1) [second additional annual cash benefit in 2022]  
Date of entry into force: 14 July 2022

## 10. Family benefits

### (i) Benefits in kind

- Publicly Funded Healthcare Act of 27 August 2004 (Journal of Laws 2004, item 2561, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002561>  
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 2003, 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 2016, 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 2016, item 1329)  
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200001329>

## 11. Special non-contributory cash benefits

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

### Cash benefits

- Supplementary Parental Benefit Act of 31 January 2019 (Journal of Laws 2019, item 1051)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001051>  
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 2023, item 156, as amended)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20190001622>  
Article 2 [supplementary benefit for persons unable to live independently]  
Date of entry into force: 1 October 2019
- Act of 29 October 2021 on compensation benefit for persons having taken early retirement to care for children requiring permanent care (Journal of Laws, item 2314)  
<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210002314>  
Article 2 [Compensation benefit for persons having taken early retirement to care for children requiring permanent care]  
Date of entry into force: 1 January 2022

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

Cash benefits

- Social Pension Act of 27 June 2003 (Journal of Laws 2022, item 240, as amended)  
<http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000240>  
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 2022, item 504, as amended)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000504>

Articles 85 and 87

- Act of 10 December 1993 on retirement pension provision for professional soldiers and their families (Journal of Laws 2022, item 2528, as amended)

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?d=WDU20220002528>

- 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 2022, item 1626, as amended)

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001626>

- Act of 27 July 2001 on the organisation of the 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 2022, item 1247, as amended)

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220001247>

Article 127(1)

Date of entry into force: 4 March 2016

**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 (Journal of Laws 2023, item 735)

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

Chapter 15