

COUNTRY NOTE

Database on Social Expenditure (www.oecd.org/social/expenditure.htm)
OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

POLAND

Monetary units

Spending is expressed in millions of zlotys. The zloty was replaced in January 95 by the new zloty (PLN) at a rate of 1 New Zloty to 10 000 old Zlotys.

General notes

The Polish social system has been considerably modified in the 1990s, to cope with unemployment and poverty challenges. Support Programmes for employees and agricultural workers are important aspects of social protection in Poland. In 1992, agriculture still employed 27 per cent of workers.

The two most important schemes in Poland are those concerning employees and the agricultural sector. Detailed attention will be paid to these schemes while the others will only be mentioned.

From 1 January 1999, the social insurance scheme has been reformed and rules on eligibility and amount of benefits have been changed.

The individual country notes of the OECD Benefits and Wages (www.oecd.org/social/benefits-and-wages.htm) provide a comprehensive description of characteristics of social programmes (e.g. conditions for receipt, calculation of payment rates, tax treatment of social support, benefit duration, etc.) for the working-age population, including: unemployment insurance and assistance, social assistance, employment-conditional benefits, housing benefits, family benefits, childcare support, and support for sole parent households.

Data at programme level are only available until 2014.

Break in series

Data on social spending are not available for period 1980-1989.

Data on total public expenditure are underestimated for periods 1990-1991 because data on public expenditure on LMP are not available for these years.

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Secretariat estimates: Social assistance: housing expenditure for 2002 has been estimated.

Sources

1990-1999

Except for “Health”: national submissions by Ministry of Labour and Social Policy based on data from Social Insurance Institution, Agricultural Social Insurance Bank, Central Statistical Office and National Employment Office.

Additional sources at programme level:

Office of the Plenipotentiary for the Disabled.

Ministry of Labour and Social Policy.

2000 onwards

Data provided by EUROSTAT (ESSPROS database), except for:

- | | |
|---------------------|--|
| 1990 onwards | 4. Health: OECD Health Statistics (www.oecd.org/health/healthdata) |
| 1998 onwards | 5.2.1.2 Childcare (pre-primary education): OECD Education database |
| 1992 onwards | 6. ALMP: OECD Labour Market Policy database. |

(See Table “Passage from ESSPROS to SOCX” next page).

Background information

European Social Statistics, Social Protection, ESSPROS qualitative information
<https://ec.europa.eu/eurostat/web/social-protection/data/qualitative-information>

MISSOC, Mutual information system on social protection in the Member states of the European Union and of the European Economic Area
(<https://ec.europa.eu/social/main.jsp?catId=815&langId=en>)

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Passage from Esspros to SOCX (public / mandatory-voluntary private)

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	ESSPROS/SOCX	Code	2000	2005	2010	2015	2016	2017	2018	2019
(1)	ESSPROS Social protection benefits	1100000	142,412	192,213	277,908	341,610	377,642	389,852	406,677	479,452
- (2)	- ESSPROS Disability Economic integration of the handicapped	1121114 1121122 1122114 1122122	6 0 0 19	9 0 0 111	4 0 0 51	3 0 0 61	3 065 0 0 58	3 367 0 0 0	3 480 0 0 0	3 408 0 0 0
- (3)	- ESSPROS Sickness Benefits in kind	1111200 1112200	22 112 5	30 649 1	52 283 0	64 887 0	71 201 0	69 761 0	69 975 0	94 190 0
- (4)	- ESSPROS Unemployment Cash - Vocational training allowance	1161114 1161121 1162114 1162121	11 0 0 0	789 0 0 0	1 639 0 0 0	562 0 0 0	486 0 0 0	1 112 0 0 0	879 0 0 0	698 0 0 0
	ESSPROS Unemployment Benefits in kind	1161200 1162200	73 0	148 0	302 68	119 20	104 21	182 22	152 17	1 427 8
+	(5) SOCX HEALTH benefits in kind	616.10.4.0.0.0	27 262	39 501	66 500	79 864	83 833	89 845	95 380	105 489
+	(6) SOCX ACTIVE LABOUR MARKET PROGRAMMES	616.10.6.0.0.0	1 890	4 179	9 830	8 344	8 250	8 355	7 561	7 403
+	(7) SOCX / EDU-EAG FAMILY Services Child care (pre-primary education)	616.10.5.2.1.1 616.10.5.2.1.2 616.10.5.2.1.3	1 721	2 817	x	x	x	x	x	x
-	(8) SOCX MANDATORY PRIVATE SOCIAL EXPENDITURE	616.20.90.0.0.0	a	a	a	465	582	601	597	625
	SOCX / Health HEALTH Mandatory private insurance, benefits in kind (HF122. Compulsory private insurance schemes)	616.20.4.2.0.0	a	a	a	465	582	601	597	625
-	(9) = SOCX VOLUNTARY PRIVATE SOCIAL EXPENDITURE	616.30.90.0.0.0	a	2 056	4 273	8 314	9 572	10 411	10 854	18 765
	ESSPROS Scheme 39 Non-Profit Institutions		0	0	0	0	0	0	0	6 554
	ESSPROS Scheme 40 Financial Institutions		0	0	0	0	0	0	0	2 254
(10)	SOCX / Health HEALTH Voluntary private insurance, benefits in kind	616.30.4.2.0.0	m	2 056	4 273	8 314	9 572	10 411	10 854	12 023
=	(11) SOCX PUBLIC SOCIAL EXPENDITURE	616.10.90.0.0.0	151 061	207 002	299 891	364 165	394 789	413 607	435 114	485 837

Notes:

- (1) "ESSPROS / Social protection benefits" are Total ESSPROS expenditures (1000000) less Administration costs (1200000) and other expenditure (1400000, property income and other).
- (2) The ESSPROS data within "Disability / Economic integration of the handicapped" are not included in SOCX database to avoid any double counting with SOCX "Active Labour Market Programmes / Measures for the disabled".
- (3) The ESSPROS data within "Sickness / Benefits in kind" are not included in SOCX database to avoid double counting with SOCX "Health / Benefits in kind".
- (4) The ESSPROS data within "Unemployment / Cash Vocational training allowance" "Unemployment / Benefits in kind" are not included in SOCX database to avoid any double counting with SOCX "Active Labour Market Programmes".
- (5) SOCX Health benefits in kind are from "OECD Health Data (www.oecd.org/health/healthdata)".
- (6) SOCX Active Labour Market Programmes are from "OECD database on labour market programmes".
- (7) For some countries, SOCX includes public spending on pre-primary education from OECD education database, to get a full picture of spending for childcare.
- (8) No programmes are classified in SOCX as Mandatory private.
- (9) Includes (10) only.
- (10) SOCX Private insurance Health benefits in kind are from "OECD Health Data (www.oecd.org/health/healthdata)".
- (11) = (1) - (2) - (3) - (4) + (5) + (6) + (7) - (8) - (9) + (10)

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Code	Title of the programme	Description of the programme and attached notes
1. OLD AGE		
616.10.1.1.1.1	Old age pension: employees and self-employed	Until the end of 1998 all benefits were paid out of the Social Insurance Fund, which was financed from employers' contributions. In 1999, the Social Insurance Fund was reformed into several funds covering different risks, and contributions have been split between employees and employers.
616.10.1.1.1.2	Old age pension: foreigners	Includes disability and survivors pensions paid under international agreements. Data until 1999.
616.10.1.1.1.3	Old age pension: individual farmers	The farmers' pension system is financed out of contributions and for the largest part by general tax revenue.
616.10.1.1.1.4	Old age pension: soldiers, policemen and others	Until 1991, concerns soldiers and policemen. From 1992, includes other services.
616.10.1.1.1.5	Old age pension: combatants and certain victims of war and post-war reprisals	Until 1995, includes disability and survivors pensions.
616.10.1.1.1.7	Old age pension: Pension Fund	Persons born before 1 January 1949 can apply for a pension as soon as they jointly meet two conditions, namely: they reach the minimum pensionable age - 60 for women and from 65 years to 65 years and 4 months (depending on the date of birth) for men, and their total insurance record is at least 20 years for women and 25 years for men. This pension is increased if it turns out that its amount is lower than the statutory minimum pension. The amount of the retirement pension depends on: the number of contributory and non-contributory periods which the insured person is able to document, the compulsory base rate on the day on which the right to a pension is acquired, and the basis for the amount. For individuals in this age group the retirement pension amount is not dependent on the sum of contributions made.
616.10.1.1.2.1	Early retirement pension: employees	Included in Old age pension
616.10.1.1.2.2	Early retirement pension: civil servants, policemen and others	Included in Old age civil servant pension
616.10.1.1.2.4	Early retirement pension : other schemes	Since 1990 all schemes excluding employees and, civil servants, police officers and others, have been aggregated.
616.10.1.1.3.1	Other old age cash benefits: energy allowance	A flat-rate allowance towards the cost of energy. Only for combatants and veterans. Includes benefits paid with disability and survival pensions. Data until 1999.
616.10.1.1.3.2	Other old age cash benefits: Veterans benefit	Includes benefits paid with disability and survival pensions. Data until 1999.
2. SURVIVORS		
616.10.2.1.1.1	Survivors pension: employees and self-employed	See 610.10.1.1.1.1 A family is eligible for survivors' pension if at the moment of death the spouse was either employed or receiving an old-age or disability pension. A widow qualifies for the pension if she is aged 50 or over, or is bringing up children. Orphans are entitled to a pension up to age 16 or until they complete their education (but not beyond age 25). A family is granted only one pension, irrespective of the number of eligible persons.
616.10.2.1.1.2	Survivors pension: foreigners	Until 1995, included in old age pension
616.10.2.1.1.3	Survivors pension: individual farmers	See 610.10.1.1.1.3
616.10.2.1.1.6	Soldiers, policemen and others	Is granted to a duty-free soldier who became an invalid as a result of serving the service or within 3 years after release if the disability is a consequence of the service.
616.10.2.1.2.1	Death grant	Since 2000, all schemes have been aggregated.

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3. INCAPACITY RELATED BENEFITS (Disability, Occupational injury and disease, Sickness)		
616.10.3.1.1.1	Disability pension: employees and self-employed	See 1.1.1.1. Data until 1999.
616.10.3.1.1.2	Disability pension: foreigners	Included in old age personal entitlements paid under international agreements.
616.10.3.1.1.3 and 616.10.3.1.1.1 0	Disability pension : Disability Fund	Until 2008 under 616.10.3.1.1.3 and then under 616.10.3.1.1.10. The right to a pension due to incapacity for work is granted to the insured person, who jointly meets the following conditions: 1) she/he was considered to be partially or totally unable to work, 2) incapacity to work occurred in the period covered by insurance or not later than 18 months after that period, 3) has the required contributory and non-contributory period. The amount of the pension may be increased depending on the length of the contribution period, the salary and the degree of incapacity to work. The person who meets the conditions for a disability pension is awarded a permanent or temporary pension. The permanent pension is due to a person whose incapacity for work has been declared permanent. The periodic pension is due to a person whose incapacity for work is temporary. It is available for the period indicated in the decision.
616.10.3.1.1.4	Disability pension: individual farmers	See 1.1.1.3
616.10.3.1.1.5	Disability pension: soldiers, policemen and others	See 1.1.1.4
616.10.3.1.1.6	Disability pension: combatants and certain victims of war and post-war reprisals	Until 1995, included in old age pension
616.10.3.1.1.7	Disability pension: war and military invalids	Includes old age pension paid with disability pension
616.10.3.1.1.8	Disability other cash benefits: social pension (social assistance)	Granted to adults completely incapable of performing work due to permanent disability which occurred before the age of 18 or during secondary or higher education before the age of 25.
616.10.3.1.2.1	Disability pensions: employees and civil servants	It includes old age pension paid with disability pension. Previously all the pensions for employees (retirement, disability and survival) have been financed from the Social Insurance Fund. Since 1999, this fund has been split into several funds for which this one is fully financed from contributions paid by employers and are aimed to financing occupational injuries and disease pensions and other compensations.
616.10.3.1.4.1	Sickness benefits for employees: financed from Social Insurance Fund	According to the rules introduced 1 March 1995, in general the first 35 days of sickness are financed by enterprises and are treated as wages. From the 36th day sickness benefit is financed by the Social Insurance Fund.
616.10.3.1.4.2	Sickness benefits for employees: financed by enterprises	See 3.1.4.1
616.10.3.1.4.4	Paid sick leave: sickness fund	It is granted to an employee, starting from the 34th day of sickness during the year and from the 15th day, if the employee is 50 years old. The benefit is granted for each day of work incapacity, including non-working days. For each day of sickness 1/30 of the monthly benefit is paid. The sickness benefit is paid for a period not longer than 182 days; if the incapacity for work was caused by tuberculosis or occurs during pregnancy, then for no more than 270 days.
616.10.3.1.5.1	Disability other cash benefits: nursing benefits (supplementary scheme)	For disabled children, for disabled adults, for all people aged 75 and over; 1990-1994 data are included in total family benefits. Data until 1999.
616.10.3.1.5.4	Single compensation: employees	Covers compensation and pensions in the case of employment accidents (also covers accidents on the way to or from work). Data until 1999.
616.10.3.1.5.5	Single compensation: individual farmers	See 3.1.5.4
616.10.3.1.5.9	Care allowance	Since 2000, all schemes have been aggregated.

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4. HEALTH		
616.10.4.2.0.0	Public expenditure on health	Public expenditure on health care: health expenditure incurred by public funds. Public funds are state, regional and local Government bodies and social security schemes. Public capital formation on health includes publicly financed investment in health facilities plus capital transfers to the private sector for hospital construction and equipment. See <i>OECD Health Statistics</i> .
616.30.4.2.0.0	Voluntary private expenditure on health	Expenditure on health incurred by private insurance funds (both private social insurance and all other private insurance funds). See <i>OECD Health Statistics</i> .
5. FAMILY		
616.10.5.1.1.1	Family allowances for children	A flat-rate benefit granted in respect of dependent children or spouse. Paid for each child under age 16, or age 20 if in full-time education. A family allowance is paid to a mother/father if she/he is bringing up a child under age 8, or he/she is above age 50 (women) or 65 (men).
616.10.5.1.2.1	Maternity benefits: individual farmers	Farmers receive maternity benefits for 8 weeks: payment rates as under sickness benefits. Data until 1999.
616.10.5.1.2.2	Child-care benefits	May be granted to either parent who is on child care leave following maternity leave. The benefit is payable for 24 months (36 months in the case of single-parent families). Means-tested. Data until 1999.
616.10.5.1.2.3	Parental leave: Sickness Fund	Is granted to an insured woman who within the period of sickness insurance or within the period of child care leave: gave birth to a child, took in a child up to 7 years of age and applied for a legal adoption at the custody court, or in case of a child with postponed compulsory schooling - up to the age of 10, took in a child up to 7 years of age to be raised in a foster family (in case of a child with postponed compulsory schooling - up to the age of 10), excluding professional foster family. Maternity benefit is disbursed during a period of maternity leave. The amount of the benefits associated with births is calculated as the average monthly wage paid over the 12 months preceding the leave and is paid at a flat rate. Paternity allowance and paternity leave is independent from maternity leave and is granted entirely to the child's father. It can be taken at once or divided into two parts. Paternity leave may be enjoyed until the child reaches 2 years. If not used, the benefit is forfeited.
616.10.5.1.2.6	Birth grant: employees	Payable to all mothers on the basis of their own or their husbands' contributions. A single payment equal to 12 % of the average wage for the previous quarter. Data until 1999.
616.10.5.1.2.7	Birth grant: individual farmers	Three times the minimum pension for farmers.
616.10.5.1.2.9	Maternity care (social assistance)	Income-related. 4 months for mothers and 2 months for newborn children. Data until 1999.
616.10.5.2.1.3	Child day care	They are administered and financed by municipalities. In kindergartens there are charges for looking after children over 5 hours a day, additional activities and meals. The fee is set by the municipality. Each commune can organize support for families in a difficult financial situation with small children in various forms, e.g. full or partial exemption from payment for kindergarten or financial and material support.
6. ACTIVE LABOUR MARKET PROGRAMMES		
See OECD Labour Market Policy database.		
7. UNEMPLOYMENT		

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616.10.7.1.1.1	Unemployment compensation	Benefits are payable to unemployed persons for each calendar day after the seventh day of registering at the local labour office if: - there are no suitable employment offers or offers of training, subsidized jobs or public works; - Contributions were paid during the 18 months proceeding the day of registration for a total period of least 365 days.
8. HOUSING		
616.10.8.2.2.1	Social assistance: housing	Includes : 1) Housing allowance: The benefit is paid to the owner or tenant if the average monthly income per household member in the last three months was below 175% of the minimum pension in a single-person household or 125% of the minimum pension in households with more than 1 person. 2) Energy allowance: a lump sum of 30 per cent of product of energy use limit and average price of electricity. Due to organizational changes, there were no benefits in 1993. Re-introduced in 1994. Income-related for all categories of beneficiaries.
9. OTHER SOCIAL POLICY AREAS		
616.10.9.2.1.1	Social assistance: permanent benefits	Until recently social assistance played a negligible part in the Polish social security system. It primarily addressed individuals and families who were not self-supporting owing to old age, physical or mental disability, or alcohol or drug abuse, or who had suffered substantial loss because of natural disaster. Since 1990 social assistance has been developed as an essential part of the social safety net, to underpin other income support programmes. The needs for social assistance, and its growing importance, largely result from the emergence and rise joblessness. Data until 1999.
616.10.9.2.1.2	Social assistance: temporary benefits	See 616.10.9.2.1.1 Support may be granted to a person whose income does not cater for his needs or those of his family, provided that the per capita income of the family does not exceed income criteria for social assistance. Data until 1999.
616.10.9.2.1.3	Social assistance: target benefits	A lump sum benefit which may be granted to meet the vital needs of a person or a family. For instance, the benefit may be granted to cover the full or partial cost of medical treatment if it cannot be met by the person undergoing the treatment. Data until 1999.
616.10.9.2.1.4	Social assistance: others	For example, meals, clothes, fuel. Data until 1999.