

Poland

Exchange rate: US\$1.00 = 3.01 zlotys.

Old Age, Disability, and Survivors

Regulatory Framework

First laws: 1927 (salaried employees) and 1933 (wage earners).

Current laws: 1990 (farmers); 1997 (pension funds); 1998 (social insurance system), implemented in 1999; 1998 (social insurance fund); 2003 (social pension); 2004 (individual accounts); and 2008 (old-age pension).

Type of program: Social insurance, notional defined contribution (NDC), and individual account systems (old-age benefits); social insurance system (disability and survivor benefits).

Note: In 1999, the social insurance pay-as-you-go system was replaced by a notional defined contribution (NDC) system. Insured persons born before January 1, 1949, are still covered under the social insurance pay-as-you-go system. Insured persons born from January 1, 1949, to December 31, 1968, could choose the new NDC system only or the NDC and individual account system for old-age benefits. Until December 31, 2013, membership in the individual account system was mandatory for insured persons born after December 31, 1968. As of February 1, 2014, membership in the individual account system is voluntary for all insured persons.

Coverage

All economically active persons.

Voluntary coverage is available.

Special systems for individual farmers, military personnel, and police personnel.

Source of Funds

Insured person

Social insurance: 9.76% of covered earnings (old age) and 1.5% (disability and survivors).

There are no minimum earnings used to calculate contributions.

The maximum annual earnings used to calculate contributions are 30 times the national average monthly earnings set by law.

The national average monthly earnings are 3,713 zlotys (2013).

NDC only: 9.76% of covered earnings (old age) and 1.5% (disability and survivors).

There are no minimum earnings used to calculate contributions.

The maximum annual earnings used to calculate contributions are 30 times the national average monthly earnings set by law.

The national average monthly earnings are 3,713 zlotys (2013).

NDC and individual account:

NDC: 6.84% of covered earnings (old age) and 1.5% (disability and survivors).

Individual account: 2.92% of covered earnings (old age) and up to 1.75% of contributions (annual administrative fees).

There are no minimum earnings used to calculate contributions.

The maximum annual earnings used to calculate contributions are 30 times the national average monthly earnings set by law.

The national average monthly earnings are 3,713 zlotys (2013).

Self-employed person

Social insurance: 19.52% of declared income (old age) and 1.5% (disability and survivors).

The minimum income used to calculate contributions is 60% of the national average monthly earnings set by law.

The national average monthly earnings are 3,713 zlotys (2013).

NDC only: 19.52% of declared income (old age) and 1.5% (disability and survivors).

NDC and individual account:

NDC: 16.6% of declared income (old age) and 1.5% (disability and survivors).

Individual account: 2.92% of declared income (old age) and up to 1.75% of contributions (annual administrative fees).

The minimum income used to calculate contributions is 60% of the national average monthly earnings set by law.

The national average monthly earnings are 3,713 zlotys (2013).

Employer

Social insurance: 9.76% of covered payroll (old age) and 6.5% (disability and survivors).

There are no minimum earnings used to calculate contributions.

The maximum annual earnings used to calculate contributions are 30 times the national average monthly earnings set by law.

The national average monthly earnings are 3,713 zlotys (2013).

NDC only: 9.76% of covered payroll (old age) and 6.5% (disability and survivors).

NDC and individual account:

NDC: 9.76% of covered payroll (old age) and 6.5% (disability and survivors).

Individual account: None.

The minimum earnings used to calculate contributions is 60% of the national average monthly earnings set by law.

The national average monthly earnings are 3,713 zlotys (2013).

Government

The total cost of the guaranteed minimum pension; pays pension contributions for insured persons taking child care leave or receiving maternity allowances, for persons receiving unemployment benefits, and for unemployed graduates.

Qualifying Conditions

Old-age pension (social insurance): Age 65 (gradually rising by one month in January, May, and September each year until reaching age 67 in 2020) with at least 25 years of coverage (men) or age 60 (gradually rising by one month in January, May, and September each year until reaching age 67 in 2040) with at least 21 years of coverage (women, gradually rising to 25 years by 2022). Noncontributory years (for example, years spent raising children or while receiving certain benefits) must not exceed 33.3% of contributory years. The age requirement is reduced for workers in certain hazardous occupations.

Early pension: The pensionable age is reduced by five years with at least 35 years of coverage (men; 25 years if incapable of any work) or at least 30 years of coverage (women; 20 years if incapable of any work).

Reduced pension: Paid with at least 20 years of coverage (men) or at least 15 years of coverage (women).

Guaranteed minimum pension: Paid if the old-age pension is less than the minimum monthly old-age pension with at least 25 years of coverage (men) or at least 21 years (women, gradually rising to 25 years by 2022).

The minimum monthly old-age pension is 844.45 zlotys (as of March 1, 2014).

Nursing allowance: Aged 75 or older or assessed with a total incapacity for work and dependent on others.

Old-age pension (NDC only): Age 65 (men, gradually rising by one month in January, May, and September each year until reaching age 67 in 2020) or age 60 (women, gradually rising by one month in January, May, and September each year until reaching age 67 in 2040).

Guaranteed minimum pension: Paid with at least 25 years of coverage (men) or at least 21 years of coverage (women,

gradually rising to 25 years by 2022) if the NDC old-age benefit is insufficient to finance the minimum monthly old-age pension.

The minimum monthly old-age pension is 844.45 zlotys (as of March 1, 2014).

Old-age pension (NDC and individual account): Age 65 (men, gradually rising by one month in January, May, and September each year until reaching age 67 in 2020) or age 60 (women, gradually rising by one month in January, May, and September each year until reaching age 67 in 2040).

Guaranteed minimum pension: Paid if the total monthly amount of the NDC old-age pension and the annuity from the individual account is less than the minimum monthly old-age pension.

The minimum monthly old-age pension is 844.45 zlotys (as of March 1, 2014).

Disability pension: Paid for a total disability (incapacity for any work) or partial disability (greatly impaired earning capacity or total incapacity for usual work) with at least five years of coverage (one to four years if younger than age 30) during the last 10 years, or a total of 25 years (men) or 21 years (women, gradually rising to 25 years by 2022) of coverage. Noncontributory years (for example, years spent raising children or while receiving certain benefits) must not exceed 33.3% of contributory years. The disability must have begun during the coverage period or within 18 months of the cessation of contributions.

Nursing allowance: Assessed with a total incapacity for work and dependent on others.

Training pension: No longer capable of work in his or her usual job and is in vocational retraining.

Disability social pension (social assistance): Aged 18 or older and assessed with a total incapacity for all work that began before age 18 or while a full-time student.

Survivors' pension: The deceased received or was entitled to receive an old-age or disability pension at the time of death.

Eligible survivors include a widow(er) aged 50 or older at the time of the insured's death, incapable of work, raising a child younger than age 16 (age 18 if a student), or caring for a child with a disability that began before age 16 (age 25 if a student); a divorced spouse entitled to alimony who meets the requirements for a widow(er); dependent children younger than age 16 (age 25 if a student, no limit if disabled before age 16 or age 25 if a student); and dependent parents who meet the requirements for a widow(er).

Funeral grant: Paid when the insured, a pensioner, or a member of his or her family dies.

Benefits are only payable abroad within the countries of the European Union, European Economic Area, or in countries with bilateral agreements with Poland.

Old-Age Benefits

Old-age pension (social insurance): The pension is the sum of 24% of the base amount, 1.3% of the insured's earnings multiplied by the number of contribution years, and 0.7% of the insured's earnings multiplied by the number of eligible noncontributory years.

The insured's earnings used to calculate the pension are either those in 10 consecutive calendar years chosen by the insured from the 20 years before the year of the claim or in 20 years selected from the total coverage period.

The maximum earnings used to calculate benefits for each contributory year are 250% of the base amount in the previous calendar year.

The base amount is 3,191.93 zlotys (March 2014).

The minimum monthly old-age pension is 844.45 zlotys (March 2014).

Nursing allowance: 206.76 zlotys a month is paid (March 2014).

Earnings test: For pensioners younger than the statutory retirement age, the monthly pension is reduced if income is greater than 70% but lower than 130% of the national average monthly earnings. The pension is suspended if the insured's income exceeds 130% of the national average monthly earnings.

The national average monthly earnings are 3,713 zlotys (2013).

Benefit adjustment: Benefits are adjusted annually based on the average annual index of consumer goods and services of the preceding calendar year, plus at least 20% of the real increase in the national average monthly wage in the preceding calendar year.

Old-age pension (NDC): The pension is based on the total value of collected and indexed pension contributions and the indexed initial capital, divided by average life expectancy at the insured's retirement.

The indexed initial capital is based on contributions made to the social insurance system before January 1, 1999.

Old-age pension (individual account): Must purchase an annuity based on the individual account balance divided by average life expectancy at retirement.

Permanent Disability Benefits

Disability pension: For a total disability, the pension is the sum of 24% of the base amount, 1.3% of the insured's earnings multiplied by the number of contribution years, 0.7% of the insured's earnings multiplied by the number of eligible noncontributory years (for example, for years spent raising children), and 0.7% of the insured's earnings multiplied by the number of projected years needed to give a maximum of 25 years of coverage from the day of the claim up to age 60.

The insured's earnings used to calculate the pension are either those in 10 consecutive calendar years chosen by the insured from the 20 years before the year of the claim or in 20 years selected from the total coverage period.

The maximum earnings used to calculate benefits for each contributory year are 250% of the base amount.

The base amount is 3,191.93 zlotys (March 2014).

Earnings test: The pension is reduced if the insured's income is greater than 70% but lower than 130% of the national average monthly earnings. The pension is suspended if the insured's income exceeds 130% of the national average monthly earnings. There is no earnings test after reaching the normal retirement age.

The national average monthly earnings are 3,713 zlotys (2013).

The disability pension is replaced by an old-age pension at the normal retirement age.

The minimum monthly pension for a total disability is 844.45 zlotys (March 2014).

Partial disability pension: 75% of the disability pension is paid.

Nursing allowance: 206.76 zlotys a month is paid (March 2014).

Training pension: 75% of the earnings used to calculate the insured's disability pension is paid for up to six months; up to 30 months in certain cases.

The minimum monthly training pension is 100% of the minimum monthly pension for a partial disability.

Benefit adjustment: Benefits are adjusted annually based on the average annual index of consumer goods and services of the preceding calendar year, plus at least 20% of the real increase in the national average monthly wage of the preceding year.

Disability social pension (social assistance): 709.34 zlotys a month (84% of the minimum monthly pension for a total disability) is paid for the duration of the disability.

Survivor Benefits

Survivor pension: 85% of the old-age or disability pension the deceased received or was entitled to receive is paid for one survivor; 90% is split equally between two survivors; and 95% for three or more.

Earnings test: The pension is reduced if the insured's income is greater than 70% but lower than 130% of the national average monthly earnings. The pension is suspended if the insured's income exceeds 130% of the national average monthly earnings.

The national average monthly earnings are 3,713 zlotys (2013).

The minimum monthly survivor pension is 844.45 zlotys (March 2014).

Benefit adjustment: Benefits are adjusted annually based on the average annual index of consumer goods and services of the preceding calendar year, plus at least 20% of the real increase in the national average monthly wage of the preceding year.

Funeral grant: A lump sum of up to 4,000 zlotys is paid.

Administrative Organization

Ministry of Labor and Social Policy (<http://www.mpips.gov.pl>) provides general supervision.

Social Insurance Institution (<http://www.zus.pl>) administers the social insurance and NDC programs.

Polish Financial Supervision Authority (<http://www.knf.gov.pl>) supervises pension fund management companies.

Individual pension fund management companies administer individual accounts.

Sickness and Maternity

Regulatory Framework

First law: 1920.

Current laws: 1997 (rehabilitation), 1999 (sickness and maternity), 2003 (health fund), 2004 (health care benefits), and 2013 (maternity and parental leave).

Type of program: Social insurance system.

Coverage

Cash sickness and maternity benefits: All employed persons.

Voluntary coverage for self-employed persons.

Medical benefits: All employed and self-employed persons, pensioners, unemployment allowance beneficiaries, persons undergoing professional rehabilitation, students, and the insured's dependent family members.

Voluntary coverage is available.

Special systems for individual farmers, military personnel and police personnel.

Source of Funds

Insured person

Cash benefits: 2.45% of gross earnings.

Medical benefits: 9% of gross earnings.

There are no maximum earnings used to calculate contributions.

Self-employed person

Cash benefits: 2.45% of declared income.

Medical benefits: 9% of declared income.

The minimum base amount used to calculate contributions is 60% of the national average monthly earnings set by law.

The national average monthly earnings are 3,713 zlotys (2013).

For the voluntarily insured, the maximum basis for assessment is 250% of the insured's average monthly income from the preceding quarter.

Employer: None.

Government: Subsidies for medical benefits.

Qualifying Conditions

Cash sickness benefit, rehabilitation benefit, compensatory allowance, and care allowance: Currently in insured employment with at least 30 days of continuous coverage; 90 days of continuous coverage for the voluntarily insured.

Accidents that occur while commuting to and from work are covered.

Cash maternity benefits: There is no minimum qualifying period.

Medical benefits: Must be currently insured or receiving social benefits, including full-time students, and unemployed persons.

Sickness and Maternity Benefits

Sickness benefit: 80% of the insured's average earnings (70% for hospitalization) in the 12 months before the incapacity began is paid. 100% of earnings if the incapacity began during pregnancy, was the result of an accident while commuting to or from work, or was related to blood, tissue, or organ donation.

The benefit is paid from the 34th day of incapacity for up to 182 days (may be extended to 270 days if recovery is likely or for tuberculosis). The employer pays the benefit for the first 33 days.

Rehabilitation allowance: May be paid if recovery is likely when the insured is no longer eligible for a sickness benefit. 90% of the sickness benefit is paid for the first three months and 75% thereafter; 100% if the incapacity for work began during pregnancy. The benefit is paid for up to 12 months.

Compensatory allowance: Paid to compensate for lost earnings resulting from a loss in working capacity. The insured must undergo vocational rehabilitation for up to 24 months. The benefit is the difference between the insured's average earnings during the last 12 months and the earnings received during vocational rehabilitation.

Care allowance: 80% of the insured's average earnings in the last 12 months is paid for up to 60 days each calendar year if the insured takes leave from work to care for a healthy child younger than age 8 or a sick child younger

than age 14. The allowance may be paid for up to 14 days to care for any other sick family member.

Maternity benefit: 100% of the insured's average earnings in the last 12 months is paid for 20 weeks (31 to 37 weeks for multiple births, depending on the number of children born).

Extended maternity benefit: The maternity benefit may be paid for up to six additional weeks (eight weeks for multiple births).

Parental leave: 60% of the insured's average earnings in the last 12 months is paid to either parent for 26 weeks following the end of the maternity leave. The mother may choose to receive 80% of average earnings in the last 12 months for the full 52 weeks (including paid maternity leave, extended maternity leave, and parental leave).

Workers' Medical Benefits

Medical benefits: Private health care providers under contract with the National Health Fund provide services directly to patients. Benefits include general and specialist care; hospitalization; surgeries specified by the Ministry of Health; laboratory services; dental care, including dental prostheses; ophthalmology and optician services; functional and vocational rehabilitation; free transportation; and basic prescription drugs.

Patients may choose the doctor and hospital.

There is no limit to duration if employed; if employment ceases, coverage continues for 30 days.

Cost sharing: There is no cost sharing for basic health care. The government provides a partial subsidy for basic prescription drugs.

Dependents' Medical Benefits

Medical benefits for dependents are the same as those for the insured.

Administrative Organization

Ministry of Labor and Social Policy (<http://www.mpips.gov.pl>) supervises cash benefits.

Social Insurance Institution (<http://www.zus.pl>) administers cash benefits.

Ministry of Health (<http://www.mz.gov.pl>) supervises medical benefits.

National Health Fund (<http://www.nfz.gov.pl>) administers public health funds and contracts out medical services.

Work Injury

Regulatory Framework

First law: 1984.

Current laws: 2002 (cash benefits) and 2004 (health care benefits).

Type of program: Social insurance system.

Coverage

All economically active persons, including self-employed persons.

Special systems for individual farmers, military personnel and police personnel.

Source of Funds

Insured person: None.

Self-employed person: 1.67% of declared earnings.

The minimum income used to calculate contributions is 60% of the national average monthly earnings set by the budget law.

The national average monthly earnings are 3,713 zlotys (2013).

Employer: From 0.67% to 3.86% of payroll, according to the assessed degree of risk and the number of employees.

Government: The cost of specialized procedures promoting good public health practices.

Qualifying Conditions

Work injury benefits: There is no minimum qualifying period. Accidents that occur while commuting to and from work are covered under Sickness and Maternity.

Temporary Disability Benefits

Temporary disability benefit: 100% of the insured's average earnings in the 12 months before the disability began is paid from the first day for up to 182 days (may be extended to 270 days).

Rehabilitation allowance: May be paid if recovery is likely when the insured is no longer eligible for a temporary disability benefit. The allowance is 100% of earnings and is paid for up to 12 months.

Permanent Disability Benefits

Permanent disability benefit: For a total disability, the pension is the sum of 24% of the base amount, 1.3% of the insured's earnings multiplied by the number of contribution years, 0.7% of the insured's earnings multiplied by the number of eligible noncontributory years (for example, for years spent raising children), and 0.7% of the insured's earnings multiplied by the number of projected years needed to give a maximum of 25 years of coverage from the day of the claim up to age 60.

The base amount is 3,191.93 zlotys (March 2014).

The benefit is paid with at least five years of coverage (one to four years if younger than age 30) during the last 10 years, or a total of 25 years (men) or 20 years (women) of coverage. Noncontributory years must not exceed 33.3% of contributory years. The disability must have begun during the coverage period or within 18 months of the cessation of contributions.

The minimum benefit is 120% of the minimum monthly old-age pension. The minimum monthly old-age pension is 844.45 zlotys (March 2014).

Earnings test: The benefit is reduced if the insured's income is greater than 70% but lower than 130% of the national average monthly earnings. The benefit is suspended if the insured's income exceeds 130% of the national average monthly earnings. There is no earnings test after reaching the statutory retirement age.

The national average monthly earnings are 3,713 zlotys (2013).

Nursing allowance: 206.76 zlotys a month is paid (March 2014).

Partial disability pension: At least 60% of the insured's earnings is paid.

The minimum monthly disability pension is 844.45 zlotys (March 2014).

Training benefit: 100% of the earnings used for calculating the disability pension is paid to a person who is no longer capable of work in his or her usual job and is undergoing vocational retraining. The pension is paid for six months; up to 36 months in certain cases.

The minimum training benefit is 120% of the minimum monthly old-age pension.

The minimum monthly old-age pension is 844.45 zlotys (March 2014).

Lump-sum benefit: Paid for permanent or long-term health damage as the result of a work injury or an occupational disease. The benefit is 645 zlotys for each percentage of assessed permanent or long-term health damage. If the insured is assessed as fully incapable of work, a lump sum of 12,326 zlotys is paid (April 2013 to March 2014).

Workers' Medical Benefits

All necessary medical care is provided.

The National Health Fund pays the total cost of medical services.

There is no limit to duration.

Survivor Benefits

Survivor pension: 85% of the old-age or disability pension the deceased received or was entitled to receive is paid for one survivor; 90% is split equally between two survivors; and 95% for three or more.

The minimum benefit is 120% of the minimum monthly survivors' pension paid under Old Age, Disability, and Survivors.

Eligible survivors include a widow(er) aged 50 at the time of the insured's death, incapable of work, raising a child younger than age 16 (age 18 if a student), or caring for a child with a disability that began before age 16 (age 25 if a student); a divorced spouse entitled to alimony who meets the requirements for a widow(er); dependent children younger than age 16 (age 25 if a student, no limit if disabled before age 16 or age 25 if a student); and dependent parents who meet the requirements for a widow(er).

Administrative Organization

Ministry of Labor and Social Policy (<http://www.mpips.gov.pl>) provides general supervision of cash benefits.

Social Insurance Institution (<http://www.zus.pl>) administers cash benefits.

Ministry of Health (<http://www.mz.gov.pl>) provides general supervision of medical benefits.

Unemployment

Regulatory Framework

First law: 1924.

Current laws: 2004 (employment promotion) and 2004 (early retirement).

Type of program: Social insurance system.

Coverage

Employed persons.

Exclusions: Self-employed persons.

Source of Funds

Insured person: None.

Self-employed person: Not applicable.

Employer: 2.45% of gross payroll.

There are no maximum earnings used to calculate contributions.

Government: Any deficit.

Qualifying Conditions

Unemployment benefit: Must be older than age 18, registered with the employment bureau, able and ready to work, and involuntarily unemployed with no redundancy pay or compensation. The insured's earnings must have been at least equal to the minimum wage during at least 365 days in the 18-month period before unemployment (periods of military service, parental leave, and receipt of allowances are credited toward the 365-day period).

Preretirement benefit: Must be unemployed, eligible for the unemployment benefit, and aged 63 with at least 25 years of coverage (men) or aged 58 with at least 20 years of coverage (women); involuntarily unemployed and aged 60 with at least 25 years of coverage (men) or aged 55 with at least 20 years of coverage (women); or any age and involuntarily unemployed with at least 40 contributory or noncontributory years (for example, years spent raising children or while receiving certain benefits) of coverage (men) or at least 35 contributory or noncontributory years of coverage (women).

Unemployment Benefits

Unemployment benefit: A flat-rate base amount is paid for those with five to 20 years of employment; 80% of the base amount with less than five years; and 120% of the base amount with more than 20 years. The flat-rate base amount is 823.60 zlotys a month for the first three months; thereafter, 646.70 zlotys a month. The benefit is paid for six to 18 months, depending on the unemployment rate in the region.

Preretirement benefit: 991.39 zlotys is paid (March 2014).

Administrative Organization

Ministry of Labor and Social Policy (<http://www.mpips.gov.pl>) provides general supervision.

Voivodships (provinces) and local labor bureaus pay benefits and maintain registries of unemployed persons and job vacancies.

Social Insurance Institution (<http://www.zus.pl>) collects payroll contributions from enterprises.

Family Allowances

Regulatory Framework

First law: 1947.

Current law: 2003.

Type of program: Universal system.

Coverage

Residents of Poland.

Source of Funds

Insured person: None.

Self-employed person: None.

Employer: None.

Government: The total cost.

Qualifying Conditions

Family allowances (means tested): Paid to a mother, father, or guardian for a child younger than age 18 (age 21 if a full-time student, age 24 with a disability). The family's average per capita monthly income in the previous calendar year must be up to 539 zlotys (rising to 574 zlotys in October 2014); 623 zlotys for families with a child with a disability.

Childbirth lump-sum aid: (means tested): Paid to a mother, father, or guardian for each child born after April 30, 2004. The family must be eligible for family allowances.

Childbirth lump-sum supplement: Paid to a mother, father, or guardian for each child.

Parental leave supplement (means tested): Paid to a mother, father, or guardian for the care of a child younger than age 4 (age 18 if disabled). The family must be eligible for family allowances.

Single parent's child supplement (means tested): Paid to a single parent or guardian who is eligible for family allowances and meets the income test (alimony is excluded). The child must be younger than age 18 (age 21 if a student, age 24 with a learning disability).

Multiple children family supplement (means tested): Paid to a mother, father or guardian for the third and each subsequent child in the family entitled to family allowance.

Education and rehabilitation supplement (means tested): Paid to a mother, father, or guardian for up to 12 months to cover part of the cost of the rehabilitation or education of a child younger than age 16 with a disability (age 24 if moderately or severely disabled).

Beginning of school year supplement (means tested): Paid to a mother, father, or guardian in September each year for children entitled to family allowances.

School travel and board supplement (means tested): Paid to a mother, father, or guardian for 10 months (from September to June) for children entitled to family allowances.

Nursing allowance (means tested): Paid to persons incapable of living independently, children younger than age 16 with a disability (age 16 or older if severely disabled), adults with a moderate degree of disability whose disability began before age 21, and persons aged 75 or older.

Nursing benefit (means tested): Paid to a mother, father, or guardian who ceases work to care for a child younger than age 16 with a disability or for an older person with a severe disability.

Family Allowance Benefits

Family allowances (means tested): The amount paid depends on the child's age: up to 77 zlotys for a child up to age 5; up to 106 zlotys if aged 6 to 18; up to 115 zlotys if aged 19 to 24.

Childbirth lump-sum aid (means tested): 1,000 zlotys is paid for each child. Municipalities provide additional financial support, depending on their rules and regulations.

Childbirth lump-sum supplement: 1,000 zlotys is paid for each child.

Parental leave supplement (means tested): 400 zlotys a month is paid for up to 24 months for one child; 36 months for multiple births; and 72 months for a child with a disability.

Single parent's child supplement (means tested): 170 zlotys a month is paid for each child (250 zlotys a month for each child with a disability), up to 340 zlotys for each family.

Multiple children family supplement (means tested): 80 zlotys a month is paid for the third and each subsequent child.

Education and rehabilitation supplement (means tested): 60 zlotys a month is paid for a child younger than age 5; 80 zlotys if aged 5 to 24.

Beginning of school year supplement (means tested): A lump sum of 100 zlotys is paid.

School travel and board supplement (means tested): 90 zlotys a month is paid (50 zlotys for children who commute). If the child's home is far from school, the supplement covers part of the travel or boarding costs necessary to attend school.

Nursing allowance (means tested): 153 zlotys a month is paid.

Nursing benefit (means tested): 620 zlotys a month is paid.

Administrative Organization

Ministry of Labor and Social Policy (<http://www.mpips.gov.pl>) provides general supervision.

Municipal authorities administer benefits.