

**Subject card**

<b>Subject name and code</b>	Social Insurance - lecture, PG_00133698						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2024	<b>Academic year of realisation of subject</b>				2025/2026	
<b>Education level</b>	undergraduate studies	<b>Subject group</b>			Obligatory subject group in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	2	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	3	<b>ECTS credits</b>			1.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>					
<b>Conducting unit</b>	Katedra Bankowości i Finansów -> Faculty of Management						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Kamila Bielawska				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	15		0.0		10.0	25
<b>Subject objectives</b>	The purpose of the lecture is to familiarize students with the determinants, objectives and effects of social insurance. To discuss the principles of the social insurance system in Poland and the factors (demographic and economic) affecting the current and future situation of social insurance. To analyze the impact of social and health insurance contributions on net wages and labor costs.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting	Students are able to apply their knowledge of social insurance with the selection of appropriate sources and analytical methods to solve real problems	[SU4] test/exam - oral or written
	[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	The student is able to use theoretical knowledge of social insurance to formulate and solve problems occurring in their field, including those requiring legal and financial analysis	[SU4] test/exam - oral or written
	[PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them	The student is able to participate in the debate on social insurance problems - to present and evaluate different opinions and positions and discuss them	[SU4] test/exam - oral or written
	[PiDPL3_W04] He/she has elementary knowledge and knows the terms describing the most important economic and social phenomena, understands the basic processes taking place in market economy, understands the basic dilemmas of modern civilization	Student has elementary knowledge and knows the concepts describing the most important economic and social phenomena, understands the basic processes occurring in the market economy, understands the fundamental dilemmas of modern civilization	[SW4] test/exam - oral or written
	[PiDPL3_U06] He/she can plan and organize work individually and in a team, as well as cooperate with other people as part of team work, in particular relevant for the application of tax and balance sheet law (also interdisciplinary work, in particular legal and economic)	Students are able to plan and organize individual and team work, as well as interact with others in teamwork, in particular, appropriate to the application of social security law (including work of an interdisciplinary nature, in particular, legal and economic)	[SU4] test/exam - oral or written
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	The student can independently plan and implement the need for lifelong learning	[SU4] test/exam - oral or written
	[PiDPL3_W07] He/she has elementary knowledge of the principles of creating and developing basic forms of individual entrepreneurship and taxing such activities	The student has knowledge of the scope and amount of social security contributions in relation to forms of individual entrepreneurship	[SW4] test/exam - oral or written
	[PiDPL3_K02] He/she is ready to fulfill social obligations, including co-organizing activities for taxpayers and professional self-government of tax advisers, and to initiate activities for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities	The student is ready to fulfill social obligations and initiate actions for the public interest	[SK4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	The student understands the complexity of the problems occurring in the operation of the social insurance and related disciplines and, therefore, is ready to critically evaluate the knowledge possessed in this field and the content received.	[SK4] test/exam - oral or written
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	The student knows the basic terminology and basic concepts of social insurance and social insurance law.	[SW4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Students are able to communicate using specialized terminology in the field of social insurance	[SU4] test/exam - oral or written
Subject contents	<p>1. Social insurance in the social security system; evolution and features of social insurance. Construction of social insurance systems  2. Determinants (demographic, economic, cultural and political) of the functioning of social insurance systems; objectives and effects of social insurance systems  3. Social insurance system in Poland - organization, coverage; concurrence of titles to pension and disability insurance; contribution as a source of financing social insurance and, at the same time, cost for the payer and the insured  4. Public health insurance - coverage and costs</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written exam	51.0%	100.0%
Recommended reading	Basic literature	<p>I. Jędrasik Jankowska, Pojęcia i konstrukcje prawne ubezpieczenia społecznego, Wolters Kluwer, 2020  T.H. Bednarczyk, K. Bielawska, B. Jackowska, E. Wycinka, Ekonomiczne i demograficzne uwarunkowania funkcjonowania i rozwoju ubezpieczeń, Wydawnictwo Uniwersytetu Gdańskiego 2019 (on-line)  Ubezpieczenia, Część III: Ubezpieczenia oferowane przez sektor publiczny, Iwanicz-Drozdowska (red.), PWE, Warszawa 2024  Zabezpieczenie społeczne w Polsce (ostatnie wydanie), dostępne jako pdf na <a href="http://zus.pl">zus.pl</a>  Ustawa z 13 października 1998 o systemie ubezpieczeń społecznych (aktualna wersja)</p>	

	Supplementary literature	S.Golinowska, Polityka społeczna państwa w gospodarce rynkowej, PWN 1994A. Wypych-Żywicka (red.), Leksykon prawa ubezpieczeń społecznych : 100 podstawowych pojęć, Wydawnictwo, C. H. Beck, 2016Poradniki dla płatników składek na ubezpieczenia społeczne i zdrowotne ze strony internetowej zus.pl
	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed	Social insurance in different models of social policy Challenges of reforming social insurance The specifics of realized gainful contracts and being subject to social insurance Entrepreneur in social insurance in Poland: principles of submission and payment of contributions, preferential solutions in social insurance	
Work placement	Not applicable	

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