

**Subject card**

<b>Subject name and code</b>	Social Insurance - auditorium classes, PG_00133900						
<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>	part-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>	0.0	10.0	0.0	0.0	0.0	10
	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>	10		0.0		15.0	25
<b>Subject objectives</b>	The purpose of the course is to familiarize students with the determinants, objectives and effects of the functioning of social security, especially in Poland. Students will learn about the organization, organization, subject and scope of social insurance in Poland. They acquire the ability 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_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	The student has elementary knowledge and knows the concepts describing the most important phenomena economic and social, understands basic processes occurring in the market economy, understands fundamental dilemmas of modern civilization	[SW2] presentation/project/paper/report [SW3] text preparation/written work
	[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 basic terminology and basic concepts in the field of social insurance and social insurance law	[SW2] presentation/project/paper/report [SW3] text preparation/written work
	[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 problems occurring in the in the functioning of social insurance and related disciplines and, in therefore is ready to critically evaluate the knowledge possessed in knowledge in this area and the perceived content. The student understands the importance of knowledge in solving cognitive and practical and - in the case of difficulties with independent solving problem - to consult experts dealing with law insurance law, finance and related disciplines	[SK2] presentation/project/paper/report [SK3] text preparation/written work
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Students are able to communicate with using specialized terminology in the field of social insurance	[SU2] presentation/project/paper/report [SU3] text preparation/written work
	[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 social security to formulate and solving problems occurring in their field, including including those requiring analysis legal and financial	[SU2] presentation/project/paper/report [SU3] text preparation/written work
	[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	The student is able to use his/her knowledge of social insurance social security along with the selection of appropriate sources and analytical methods analytical methods to solve real problems	[SU2] presentation/project/paper/report [SU3] text preparation/written work

	Course outcome	Subject outcome	Method of verification
	[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 to initiate activities for the public interest	[SK2] presentation/project/paper/report [SK3] text preparation/written work
	[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 work and in a team, as well as interact with others in the framework of teamwork, in particular appropriate for application of the law of social security social security law (including work of an interdisciplinary in nature, in particular legal and economic)	[SU2] presentation/project/paper/report [SU3] text preparation/written work
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	Students are able to independently plan and implement the need for lifelong learning	[SU2] presentation/project/paper/report
	[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 types and amounts of contributions in social insurance in relation to forms of individual entrepreneurship	[SW2] presentation/project/paper/report [SW3] text preparation/written work
	[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	Students are able to participate in debate on the problems of social insurance - present and evaluate various opinions and positions and discuss them	[SU2] presentation/project/paper/report
Subject contents	<p>Construction of social insurance systems Conditions (demographic, economic, cultural and political) functioning of the social insurance system in Poland Social insurance system in Poland Poland: organization, principles of being subject to insurance; coincidence of titles to pension and disability insurance disability insurance; assessment basis and social insurance contributions Analysis of the impact of social insurance contributions Social insurance contributions in different types of contracts on net pay An analysis of the impact Social security contributions on labor costs Entrepreneurs in the social security system - General and preferential rules Health insurance - subject coverage and the contribution to the Health insurance and its impact on net wages</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Presentation/report	51.0%	30.0%
	Written assessment	51.0%	70.0%
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 Z ubezpieczenia 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	<p>S. Golinowska, Polityka społeczna państwa w gospodarce rynkowej, PWN 1994A. Wypych-Zywicka (red.), Leksykon prawa ubezpieczeń społecznych : 100 podstawowych pojęć, Wydawnictwo, C. H. Beck, 2016 Poradniki dla płatników składek na ubezpieczenia społeczne izdrowotne ze strony internetowej <a href="http://zus.pl">zus.pl</a></p>	
	eResources addresses	Adresy na platformie eNauczenie:	

Example issues/ example questions/ tasks being completed	The specifics of the performed contracts for profit and being subject to social insurance The entrepreneur in the Social insurance in Poland: principles of submission and payment of contributions, preferential solutions in the social insurance
Work placement	Not applicable

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