

Subject card

Subject name and code	Social Insurance - lecture, PG_00133901						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject	2025/2026				
Education level	undergraduate studies	Subject group	Obligatory subject group in the field of study				
Mode of study	part-time studies	Mode of delivery	at the university				
Year of study	2	Language of instruction	Polish				
Semester of study	3	ECTS credits	1.0				
Learning profile	academic	Assessment form					
Conducting unit	Katedra Bankowości i Finansów -> Faculty of Management						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Kamila Bielawska				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	10		0.0		15.0	25
Subject objectives	<p>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 the social insurance. Analyze the impact of social and health insurance contributions on net wages and labor costs.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	<p>[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)</p>	<p>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</p>	<p>[SU4] test/exam - oral or written</p>
	<p>[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</p>	<p>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</p>	<p>[SW4] test/exam - oral or written</p>
	<p>[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</p>	<p>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</p>	<p>[SU4] test/exam - oral or written</p>
	<p>[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</p>	<p>Students are able to participate in debate on the problems of social insurance - present and evaluate various opinions and positions and discuss them</p>	<p>[SU4] test/exam - oral or written</p>
	<p>[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology</p>	<p>Students are able to communicate with using specialized terminology in the field of social insurance</p>	<p>[SU4] test/exam - oral or written</p>
	<p>[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning</p>	<p>Students are able to independently plan and implement the need for lifelong learning</p>	<p>[SU4] test/exam - oral or written</p>
	<p>[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</p>	<p>The student is ready to fulfill social obligations and to initiate activities for the public interest</p>	<p>[SK4] test/exam - oral or written</p>
	<p>[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.</p>	<p>The student knows basic terminology and basic concepts in the field of social insurance and social insurance law</p>	<p>[SW4] test/exam - oral or written</p>

	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 problems occurring 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, finance and related disciplines	[SK4] 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 types and amounts of contributions in social insurance in relation to forms of individual entrepreneurship	[SW4] 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 social security to formulate and solving problems occurring in their field, including including those requiring analysis legal and financial	[SU4] test/exam - oral or written
Subject contents	1. Social insurance in the social security system; evolution and features of social insurance Social security. Construction of social security systems 2. Determinants (demographic, economic, cultural and political) of functioning of social insurance systems; objectives and effects of operation of social insurance systems 3. Social insurance system in Poland organization, principles of being subject to insurance; concurrence of titles to pension and disability insurance; contribution as a source of financing social insurance and, at the same time, the cost for the payer and the insured 4. Public Health insurance - coverage and contributions and its impact on net wages		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	51.0%	100.0%
Recommended reading	Basic literature	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 zus.pl Ustawa z 13 października 1998 o systemie ubezpieczeń społecznych (aktualna wersja)	
	Supplementary literature	S. Golinowska, Polityka społeczna państwa w gospodarce rynkowej, PWN 1994 A. Wypych-Żywicka (red.), Leksykon prawa ubezpieczeń społecznych : 100 podstawowych pojęć, Wydawnictwo, C. H. Beck, 2016 Poradniki dla płatników składek na ubezpieczenia społeczne izdrowotne 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 vs. 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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