

Subject card

Subject name and code	Social Insurance - lecture, PG_00134130						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2025/2026		
Education level	Master's 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	1		Language of instruction		Polish		
Semester of study	2		ECTS credits		2.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Department of Banking and Finance -> Faculty of Management -> Rector						
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	12.0	0.0	0.0	0.0	0.0	12
	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	12		0.0		38.0	50
Subject objectives	The purpose of the lecture is to familiarize students with the economic and legal aspects of the social insurance system in Poland.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_KK01] understands the complexity of problems occurring in the field of public levies law, finance and accounting and related disciplines and is therefore ready to critically evaluate the knowledge acquired in this area and the received content, understands the importance of knowledge in solving cognitive and practical problems and - in the event of difficulties with solving them independently problem - seeking the opinion of experts dealing with public levies law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax and accounting law), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	The student understands the complexity of the problems in the area of insurance social and the need to analyze them multifaceted, taking into account the consultation of experts in particular areas.	[SK4] test/exam - oral or written
	[PiDPMU2_WG02] has structured and theoretically based in-depth knowledge, covering issues in the field of various branches of substantive and formal law related to public levies, as well as in the field of accounting	The student identifies and interprets social insurance laws, recognizes their evolution and recognizes their implications for stakeholders, especially in terms of the financial burden on contribution payers and the insured.	[SW4] test/exam - oral or written
	[PiDPMU2_WG01] has in-depth and structured knowledge of the basics of jurisprudence, public finances and private law, including the main development trends in legal sciences and economics and finance sciences	The student recognizes the links between social insurance and public finance and knows the directions of their evolution.	[SW4] test/exam - oral or written
	[PiDPMU2_UK03] is able to communicate on specialized legal, financial, balance sheet and tax topics with diverse audiences, as well as conduct a debate on the problems of applying the law of public levies, finance and accounting	The student is able to communicate on topics related to social insurance with diverse audience	[SU4] test/exam - oral or written
Subject contents	1. Insurance in the social security system. Formal-legal features of social insurance. 2. Social insurance system in Poland: legal basis, organization, types, coverage, principles of being subject to social insurance (obligatory and voluntary), taking into account individual economic activity3. Contribution as a source of financing social insurance from the point of view of the payer and the insured4. Social insurance contribution vs. labor costs and net earnings		
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	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 i zdrowotne ze strony internetowej zus.pl
	eResources addresses	
Example issues/ example questions/ tasks being completed	Current demographic trends and their impact on the operation of social insurance Changes in the labor market and social insurance The specifics of realized earning contracts and social insurance coverage Entrepreneur in social insurance in Poland: coverage and payment of contributions, preferential solutions in social insurance	
Work placement	Not applicable	

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