

Subject card

Subject name and code	Social Insurance - lecture, PG_00133901						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027		
Education level	Bachelor'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	2		Language of instruction		Polish		
Semester of study	3		ECTS credits		1.0		
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	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	The purpose of the lecture is to familiarize students with the determinants, objectives and effects of social security and to discuss the principles of the social insurance system in Poland, with particular emphasis on the analysis of the impact of social and health insurance contributions on net wages and labor costs.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received. understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax law and balance sheet law), and if necessary, also expert specialists in disciplines other than legal and economic sciences	The student understands the complexity of problems occurring in the field of functioning of social insurance and related disciplines and, in connection with this, is ready to critically evaluate the knowledge possessed in this field and the content received.	[SK4] test/exam - oral or written
	[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	The student knows the basic issues of social insurance and social insurance law.	[SW4] test/exam - oral or written
	[PiDPL3_UK03] is able to use a foreign language at level B2 of the Common European Framework of Reference for Languages, taking into account basic terminology in the field of public finance law, finance and accounting	The student correctly uses social insurance terminology in English.	[SU4] test/exam - oral or written
	[PiDPL3_WG02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting	The student identifies the sources of social insurance law and interprets their scope in connection and other sources of law.	[SW4] test/exam - oral or written
Subject contents	1. Social insurance in the social security system; evolution and features of social insuranceSocial security. Construction of social security systems2. Determinants (demographic, economic, cultural and political) of functioning of social insurance systems; objectives and effects of operation of social insurance systems3. 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 insured4. 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 1994A. 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	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 contributions, preferential solutions in social insurance	
Work placement	Not applicable	

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