

## Subject card

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                      |                                                          |                     |                                     |                                                |            |     |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------------------|-------------------------------------|------------------------------------------------|------------|-----|
| Subject name and code                       | Social Insurance - auditorium classes, PG_00133900                                                                                                                                                                                                                                                                                                                                                   |                                                          |                     |                                     |                                                |            |     |
| 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                                          |                     |                                     | credit                                         |            |     |
| 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                                                                                                                                                                                                                                                                                                                                                                                | 0.0                                                      | 10.0                | 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 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_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.                                                                                                                                      | [SW2] presentation/project/paper/report<br>[SW3] text preparation/written work |
|                                 | [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                                                                                                                                                                                                 | [SU2] presentation/project/paper/report                                        |
|                                 | [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.<br><br>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. | [SK2] presentation/project/paper/report<br>[SK3] text preparation/written work |
|                                 | [PiDPL3_UK02] is able to communicate using specialist legal, financial and tax terminology, as well as participate in a debate on the problems of applying public finance law, finance and accounting - including presenting and evaluating different opinions and positions and discussing them                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | The student is able to communicate with stakeholders using social security terminology correctly.                                                                                                                                                                  | [SU2] presentation/project/paper/report                                        |
|                                 | [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.                                                                                                                                                                                   | [SW2] presentation/project/paper/report<br>[SW3] text preparation/written work |
| Subject contents                | <p>Construction of social insurance systems<br/>Conditions (demographic, economic, cultural and political)<br/>functioning of the social insurance system in Poland<br/>Social insurance system in Poland<br/>Poland: organization, principles of being subject to insurance; coincidence of titles to pension and disability insurance<br/>disability insurance; assessment basis and social insurance contributions<br/>Analysis of the impact of social insurance contributions<br/>Social insurance contributions in different types of contracts on net pay<br/>An analysis of the impact<br/>Social security contributions on labor costs<br/>Entrepreneurs in the social security system - General and preferential rules<br/>Health insurance - subject coverage and the contribution to the<br/>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                                                  |
|                                 | Written assessment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 51.0%                                                                                                                                                                                                                                                              | 70.0%                                                                          |
|                                 | Presentation/report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 51.0%                                                                                                                                                                                                                                                              | 30.0%                                                                          |

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| Recommended reading                                            | Basic literature                                                                                                                                                                                                                                                  | I. Jędrasik Jankowska, Pojęcia i konstrukcje prawne ubezpieczenia społecznego, Wolters Kluwer, 2020<br>T. H. Bednarczyk, K. Bielawska, B. Jackowska, E. Wycinka, Ekonomiczne i demograficzne uwarunkowania funkcjonowania i rozwoju ubezpieczeń, Wydawnictwo Uniwersytetu Gdańskiego 2019 (on-line)<br>Ubezpieczenia, Część III: Ubezpieczenia oferowane przez sektor publiczny, Iwanicz-Drozdowska (red.), PWE, Warszawa 2024<br>Zabezpieczenie społeczne w Polsce (ostatnie wydanie), dostępne jako pdf na <a href="http://zus.pl">zus.pl</a><br>Ustawa z 13 października 1998 o systemie ubezpieczeń społecznych (aktualna wersja) |
|                                                                | Supplementary literature                                                                                                                                                                                                                                          | S. Golinowska, Polityka społeczna państwa w gospodarce rynkowej, PWN 1994<br>A. Wypych-Żywicka (red.), Leksykon prawa ubezpieczeń społecznych : 100 podstawowych pojęć, Wydawnictwo, C. H. Beck, 2016<br>Poradniki dla płatników składek na ubezpieczenia społeczne izdrowotne ze strony internetowej <a href="http://zus.pl">zus.pl</a>                                                                                                                                                                                                                                                                                              |
|                                                                | eResources addresses                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Example issues/<br>example questions/<br>tasks being completed | <p>The specifics of the performed contracts for profit and being subject to social insurance</p> <p>The entrepreneur in the Social insurance in Poland: principles of submission and payment of contributions, preferential solutions in the social insurance</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Work placement                                                 | Not applicable                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

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