

Subject card

Subject name and code	Social Insurance - auditorium classes, PG_00202074						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
Education level	Bachelor's studies	Subject group			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	full-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	15.0	0.0	0.0	0.0	15
	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	15		2.0		8.0	25
Subject objectives	The purpose of the course is to familiarize students with the determinants, objectives and effects of the functioning of the social insurance, especially in Poland. Students learn about the organization, subject and object 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_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.	[SK2] presentation/project/paper/report [SK3] text preparation/written work
	[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 [SW3] text preparation/written work
	[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 [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_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 insurance terminology correctly.	[SU2] presentation/project/paper/report	
Subject contents	<p>Construction of social insurance systems Determinants (demographic, economic, cultural and political) of the social insurance system in Poland The system of social insurance in Poland: organization, coverage; concurrence of titles to pension and disability insurance; assessment basis and social insurance contributions Analysis of the impact of social security contributions in different types of contracts on net pay Analysis of the impact of social security contributions on labor costs Entrepreneurs in the social insurance system - general and preferential rules Health insurance - subject coverage and health insurance premiums and their 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	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	The specifics of realized profit-making contracts and submission to social insurance Entrepreneur in social insurance in Poland: rules of submission and payment of contributions contributions, preferential solutions in social insurance	
Work placement	Not applicable	

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