

**Subject card**

<b>Subject name and code</b>	Social Insurance - lecture, PG_00202076						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2027/2028		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	2	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	3	<b>ECTS credits</b>			1.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<b>Conducting unit</b>	Department of Banking and Finance -> Faculty of Management -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Kamila Bielawska				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	15		2.0		8.0	25
<b>Subject objectives</b>	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 social insurance. 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_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_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_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
	[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
Subject contents	<p>1. Social insurance in the social security system; evolution and features of social insurance. Construction of social insurance systems  2. Determinants (demographic, economic, cultural and political) of the functioning of social insurance systems; objectives and effects of social insurance systems.  3. Social insurance system in Poland - organization, coverage; concurrence of titles to pension and disability insurance; contribution as a source of financing social insurance and, at the same time, cost for the payer and the insured  4. Public health insurance - coverage and costs</p>		
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	<p>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 <a href="http://zus.pl">zus.pl</a>  Ustawa z 13 października 1998 o systemie ubezpieczeń społecznych (aktualna wersja)</p>	

	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, 2016Poradniki dla płatników składek na ubezpieczenia społeczne i zdrowotne ze strony internetowej zus.pl
Example issues/ example questions/ tasks being completed	eResources addresses	Social insurance in different models of social policy Challenges of reforming social insurance The specifics of realized gainful contracts and 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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