

**Subject card**

<b>Subject name and code</b>	Social Insurance - lecture, PG_00134130						
<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>			2026/2027		
<b>Education level</b>	Master's studies	<b>Subject group</b>			Obligatory subject group in the field of study		
<b>Mode of study</b>	part-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	1	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	2	<b>ECTS credits</b>			2.0		
<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>	12.0	0.0	0.0	0.0	0.0	12
	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>	12		0.0		38.0	50
<b>Subject objectives</b>	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_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
	[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_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_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
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	<p>I. Jędrasik Jankowska, Pojęcia i konstrukcje prawne ubezpieczenia społecznego, Wolters Kluwer, 2020</p> <p>T.H. Bednarczyk, K. Bielawska, B. Jackowska, E. Wycinka, Ekonomiczne i demograficzne uwarunkowania funkcjonowania i rozwoju ubezpieczeń, Wydawnictwo Uniwersytetu Gdańskiego 2019 (on-line)</p> <p>Ubezpieczenia, Część III: Ubezpieczenia oferowane przez sektor publiczny, Iwanicz-Drozdowska (red.), PWE, Warszawa 2024</p> <p>Zabezpieczenie społeczne w Polsce (ostatnie wydanie), dostępne jako pdf na zus.pl</p> <p>Ustawa z 13 października 1998 o systemie ubezpieczeń społecznych (aktualna wersja)</p>
	Supplementary literature	<p>S. Golinowska, Polityka społeczna państwa w gospodarce rynkowej, PWN 1994</p> <p>A. Wypych-Żywicka (red.), Leksykon prawa ubezpieczeń społecznych : 100 podstawowych pojęć, Wydawnictwo, C. H. Beck, 2016</p> <p>Poradniki dla płatników składek na ubezpieczenia społeczne i zdrowotne ze strony internetowej zus.pl</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed	<p>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</p>	
Work placement	Not applicable	

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