

DIRECTIVE No. 11/2017

of the Director of the Institute of Physics of the Polish Academy of Sciences

of June 23, 2017

**regarding the Regulations of the Employee Social Benefits  
Fund of the Institute of Physics of the Polish Academy of  
Sciences**

§1

On the basis of the Act on the employee social benefits fund of March 4, 1994 (Journal of Laws 43 item 163 as amended) and the Trade Unions Act of May 23, 1991 (Journal of Laws 55 item 234 as amended), I am introducing the Regulations of the Employee Social Benefits Fund, which is an attachment to this Directive.

§2

The directive enters into force on the day it is signed.

§3

Upon the entry into force of this Directive, the Directive of the Director of the Institute of Physics of the Polish Academy of Sciences No. 3/2000 of September 15, 2000 regarding the Regulations of the Employee Social Benefits Fund at the Institute of Physics of the Polish Academy of Sciences ceases to apply.

Director  
Institute of Physics of the Polish Academy of Sciences

Prof. Roman Puźniak, Ph.D. hab.

**REGULATIONS  
OF THE EMPLOYEE SOCIAL BENEFITS FUND  
AT THE INSTITUTE OF PHYSICS OF THE POLISH ACADEMY OF SCIENCES**

The regulations on the use of the Employee Social Benefits Fund were prepared on the basis of the Act of March 4, 1994 on the Employee Social Benefits Fund (Journal of Laws No. 55, item. 234 as amended, i.e. Journal of Laws 2015 item 111).

The employee trade union of the Institute of Physics of the Polish Academy of Sciences actively participates in the distribution of the Fund's resources and evaluating its use for welfare purposes (Journal of Laws 1991 No. 55 item 234, Act of May 23, 1991 on Trade Unions)

§ 1

1. The employee social benefits fund, hereinafter referred to as the "Fund", is created from an annual base write-off calculated in the first quarter of the calendar year, in relation to the average number of employees at the Institute.
2. The Institute Director, by April 1st of each year, establishes an annual estimate of income and expenses and agrees on it with the employee trade union organization represented by KZ NSZZ "Solidarność".
3. The amount of funds for financing specific forms of social benefits is determined each year in adjustment to the needs of employees, taking into account the amount of the Fund's resources provided for a given year.

§2

The Fund's resources are collected on a separate bank account.

I. PERSONS AUTHORIZED TO USE THE EMPLOYEE SOCIAL BENEFITS FUND

§3

1. The persons authorized to use the Fund are the persons referred to in art.2 p.5 of the Act on the Employee Social Benefits Fund, in particular:
  1. full-time and part-time employees and members of their families
  2. retirement and disability pensioners and their family members, provided that the Institute of Physics of PAN was the last place of employment of the pensioner
  3. contract employees
  4. family members of deceased employees, if they were their dependents, provided that the Institute of Physics of PAN was the last place of employment of the deceased employee.
  5. Other persons who can be granted the right to use the social benefits based on the decision of the Institute's director in consultation with the trade union organization:
    - 1) parents or grandparents of an employee living with him/her
    - 2) grandchildren of the dependent who live with him/her
2. The following persons are considered family members: employee, spouse, own or adopted children who are dependent on them, living in one household.

## II. GRANTING BENEFITS

### §4

1. Each benefit is awarded on the basis of a written inquiry to the Fund in the form of an application or enlisting in the case of co-financing of a worker's holiday leave. The specimens of the applications regarding the forms of possible benefits are presented in the appendices to the Regulations.
2. **Granting all non-repayable benefits and their amount depends on the living, family and material situation of the person entitled to use the fund, in accordance with art. 8.1 of the Act on the Employee Social Benefits Fund.**

The evaluation takes place on the basis of a statement (or certificate) of **average gross income per family member for the previous calendar year, including income received by all family members**, presented by the entitled person once a year. Income includes: alimony, family allowances, social aid funds, old-age pensions, annuities, remuneration obtained from other employers on the basis of employment contracts and civil law contracts, income from rent, income from business activities. Submitting such a document is **a necessary condition** that allows one to receive a non-returnable benefit.

The specimen declaration is Appendix **No. 1** to the Regulations.
3. In the case of any doubts, the workplace may require additional documentation of how the average gross income per family member was calculated in the form of a certificate or certificates for family members confirming the income received, including the PIT (Personal Income Tax form) for the previous year
4. The initial qualification of inquiries of persons applying for benefits from the fund is made by the Social Committee appointed by the Director of the Institute.
5. The Committee's proposal to grant or refuse a benefit, with an explanation regarding the reason for the refusal, is submitted for consultation with the trade union organization which is obliged to become acquainted with it within no more than 7 days.
6. The final decision is taken by the Director of the Institute or a person authorized by him/her.
7. The person submitting the application is informed about this decision in the form of a Social Committee document, which will be available for pickup in the Human Resources and Payroll Department.

The final decision is Appendix **No. 2** to the Regulations.
8. In the case of a negative decision, the person applying for the benefit may appeal to the Director of the Institute of Physics of the Polish Academy of Sciences. The new decision taken after consideration of the appeal will be a final decision.
9. If an employment contract is terminated with an employee and at the same time a non-returnable benefit is made, it should be paid as soon as possible within 6 months from the date of termination of the contract.

## III. WELFARE ACTIVITY

The resources of the Fund are intended to finance and subsidize welfare activities in accordance with

**art. 2 p.1** of the Act on the Employee Social Benefits Fund, in particular:

1. leisure holidays for employees,
2. leisure of children and teenagers at school age,
3. care for pre-school children
4. for cultural and educational purposes, in the form of subsidies for tickets to appropriate events,
5. cash grants provided in fortuitous events, or in the case of the entitled person finding him/herself in a difficult financial or living situation
6. repayable assistance for employees for housing purposes
7. other social benefits, e.g. subsidies for sport activities

Points 2 and 3 apply only to the children of employees

The rules for awarding benefits are described in the following paragraphs.

### **Subsidizing leisure holidays for employees**

#### **§ 5**

1. All employees who take a holiday leave for at least 14 consecutive calendar days can apply for a subsidy. The leave must be completed in a given calendar year.
2. Each entitled person has the right to receive one subsidy during the year.
3. The subsidy amount is determined in accordance with the funds planned for a given calendar year, descending linearly in relation to the average gross income per family member, with upper and lower limits. The limits are set in a given calendar year.
4. The conditions necessary to obtain a subsidy are:
  - a) submitting a declaration specifying the average gross income per family member for the previous year.
  - b) using the leave specified in p. 1
  - c) signing on to the holiday leave list

### **Subsidizing holidays for children and teenagers**

#### **§ 6**

1. The subsidy amount of the documented costs of holidays of learning children and teenagers, not working until 19 years of age, is set at the maximum of **12** of the average gross remuneration at the Institute of Physics of the Polish Academy of Sciences.
2. Each entitled person has the right to receive one subsidy during the year.
3. The subsidy amount is determined in accordance with the funds planned for a given calendar year, descending linearly in relation to the average gross income per family member, with upper and lower limits. The limits are set in a given calendar year. The subsidy is granted on the basis of an application submitted by the employee. The application specimen is Appendix No. 3 to the Regulations.

### **Subsidizing care for pre-school children**

#### **§7**

1. The benefit is provided in the form of additional payment to the employee's documented expenses related to the care of his/her child, organized in a nursery, kindergarten, children's club or individual care by a babysitter.
2. Each entitled person has the right to receive one childcare subsidy during the year.
3. The subsidy amount is determined in accordance with the funds planned for a given calendar year, descending linearly in relation to the average gross income per family member, with upper and lower limits. The limits are set in a given calendar year. The subsidy is granted on the basis of an application submitted by the employee. The application specimen is Appendix **No. 4** to the Regulations.

### **Subsidizing tickets for cultural or educational events and sports activities**

#### **§8**

Subsidies for tickets are granted according to the criterion of average gross income per family member in accordance with the thresholds determined in a given calendar year, taking into account the amount of the Fund's resources. The subsidy amount is as follows:

Lowest threshold	60%
Middle threshold	40%
Highest threshold	30%

## Special aid

### §9

1. In particularly justified cases, entitled persons may apply for non-returnable aid.
2. In the case of random events, a current document confirming the event should be attached to the application.
3. A pensioner of the Institute applying for aid is obliged to attach a statement confirming that:
  - a) on the day of application, he/she is not employed anywhere
  - b) the Institute of Physics of the Polish Academy of Sciences was the last place of his/her employment
  - c) state the average gross income per family member for the previous month. The declaration specimen is Appendix No. 5 to the Regulations.

The maximum aid amount cannot exceed the average gross remuneration at the Institute of Physics of the Polish Academy of Sciences.

### III. HOUSING BENEFITS

#### § 10

1. The Fund may provide financial aid for the housing needs of employees in the form of an interest-bearing loan of 1% per annum.
2. The assistance referred to in p. 1 shall be granted for:
  - a) supplementing a housing contribution,
  - b) purchase of an occupied premises for ownership,
  - c) building a dwelling,
  - d) purchase of a flat in a multi-family house or a single-family house
  - e) adaptation of rooms for housing purposes,
  - f) renovations and the modernization of a flat or house,
  - g) deposit and fees required when obtaining and exchanging housing,
  - h) adaptation of flats to the needs of people with limited physical mobility.
  - i) purchase of a building plot
3. The loan referred to in points a, b, c, d, e, g, i may be granted only once, and for the purposes in points f, h, it may be granted multiple times
4. The condition for applying for a benefit is the requirement of at least three years of employment at the Institute.

#### § 11

1. An employee applying for a loan must include the spouse's written consent for the loan, if it concerns an employee.
2. Each loan must be guaranteed by two people who are employees of the PAN Institute of Physics, who are employed for an indefinite period or are employed under a contract of employment for a period that is not shorter than the loan repayment period. Guarantors are also obliged to provide written consent of their spouses to guarantee the loan, if it concerns them.  
The application specimens are Appendices No. 6 and No. 7 to the Regulations.
3. For persons employed for a fixed term, the loan may be granted in accordance with point 2 § 10,  
p. 3 § 10 and p. 4 § 10 provided that the period of the employment contract coincides with the planned repayment date of the loan.
4. If, for unpredictable reasons, the termination of the employment contract turns out to be shorter than the agreed repayment date and the contract has not been extended, the remaining part of the loan is subject to immediate repayment.
5. For persons staying on unpaid leave, granting a loan will be possible, after agreeing with the Human Resources and Payroll Department and guarantors on the forms of repayment of the loan installments.  
In this situation, the condition of consent of the borrower's spouses and guarantors also applies, if applicable.

6. For both types of loans (according to p. 2, § 10), their amount, form and terms of repayment are determined by agreements concluded between the borrower and the Institute of Physics of the Polish Academy of Sciences.  
The specimens of both agreements are Appendices No. 8 and No. 9 to the Regulations.
7. In justified cases, the repayment of the loan installments specified in the form of an annex to the agreement may be extended, provided that this is agreed with the loan guarantors.
8. An employee cannot use more than one loan at the same time.
9. The loan repayment period is set at a maximum of 5 years
10. Another loan can be granted after paying the previous one on time.
11. In the event of termination of an employment contract by the employee or due to the fault of the employee, the unpaid part of the loan is subject to immediate repayment.
12. In the event of termination of the employment contract by the employer without the fault of the employee, the loan is subject to repayment on the terms specified in the agreement.
13. In particularly justified cases, it is possible to write-off part of the loan. Such cases include:
  - a) the death of the borrower
  - b) his/her sudden and severe illness, resulting in the loss or significant reduction of his ability to work
  - c) sudden and unexpected, caused by external causes, deterioration of the financial situation of the borrower (e.g. fire of his/her flat, natural disaster), confirmed by relevant documents.
 Debt relief may take place on the basis of an application of the employee or a member of his/her family.

#### § 12

1. When applying for a housing loan or for the renovation and modernization of a flat, additional documents are required respectively to the type of loan:
  - a) Certificate from the cooperative or equivalent.
  - b) The notary deed confirming the purchase of a flat, a single-family house or a building plot by the employee.
  - c) A bank statement about a loan for construction purposes.
  - d) Accounts documenting expenses for the renovation of a flat in the amount of up to 50% of the amount spent or a statement regarding the use of the above-mentioned funds, should be presented on demand within 12 months after obtaining the loan.

### IV FINAL CONCLUSION

#### § 13

1. Benefits from the Fund are not claimable and refusal to grant them does not entitle to administrative or judicial inquiries.
2. A person using the Fund's benefits who made a false statement or otherwise knowingly and deliberately mislead the employer is obliged to return the unduly received benefit. In the event of refusal to return the benefit, he/she may be held criminally liable under Article 299 § 1 of the Criminal Code.
3. Any changes to the Regulations are always made after consultation and in consultation with the trade union organization.

Director  
Institute of Physics of the Polish Academy of Sciences

Prof. Roman Puźniak, Ph.D. hab.

23/06/2017

## **Attachments to the Regulations of the Employee Social Benefits Fund**

1. Statement on average gross income per family member
2. Decision regarding the granting or refusal to grant the benefit
3. Application for subsidizing care for pre-school children
4. Application for subsidizing holidays for school-age children
5. Pensioner's declaration to the application for aid •
6. Application for a loan for renovating and modernizing a flat
7. Application for a housing loan for construction purposes
8. Loan agreement for renovating and modernizing a flat
9. Loan agreement for the purchase of a flat

Warsaw, date .....

.....  
(name and surname)

.....  
(organizational unit of IF PAN)

### Statement

I declare that my average monthly gross income per family member for the previous year is.....

At the same time, I inform you that I will/will not 1 apply for subsidizing my holiday.

.....  
(employee's signature)

*Calculation of the average monthly gross income per family member:*

1. *Add all the family members' revenues for the previous year subject to taxation \* \* and non-taxable.*
2. *Subtract social security contributions from this total.*
3. *Divide the result received by 12 months.*
4. *Divide the result obtained by the number of family members.*

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\* Cross out as appropriate

\*\* In the case that an entitled family member running a business, the amount constituting the basis for taxation is provided instead of the revenue



Warsaw, date .....

Information of the Welfare Matters Committee at IF PAN

The Committee informs Mr/Ms....., that the application for....., has been accepted/rejected\* and an amount of PLN ..... has/ has not\* been awarded due to .....

.....  
.....  
.....  
.....

You are entitled to appeal to the Director of the Institute of Physics of the Polish Academy of Sciences if the application has been rejected. The decision issued after reconsidering the application is final.

Members of the Committee:

- 1.
- 2.
- 3.

\* Cross out as appropriate

**APPLICATION**

for subsidizing care for pre-school children (concerns children born **in the years** ..... )

- 1. Employee's name and surname .....
- 2. Branch position, int. ph. ....
- 3. Names and dates of birth of children .....
- .....
- .....
- .....
- .....
- .....
- 4. The average monthly gross income per family member is\* .....

Date .....

Signature.....

Opinion of the Welfare Committee of IF PAN

.....

.....

.....

Welfare Committee

\* Filled in by the employee or the Human Resources Department after obtaining relevant data from the employee

**APPLICATION**

for subsidizing children's holidays (concerns children and teenagers at school age, born in the years ..... )

- 1. Employee's name and surname .....
- 2. Branch position, int. ph. ....
- 3. Names and dates of birth of children .....
- .....
- .....
- .....
- .....
- 4. The average monthly gross income per family member is\* .....

Date .....

Signature.....

Opinion of the Welfare Committee of IF PAN

.....

.....

.....

Welfare Committee

\* Filled in by the employee or the Human Resources Department after obtaining relevant data from the employee

## Pensioner's declaration

I, the undersigned, declare that:

1. on the day ..... I am not employed under a contract of employment with any employer.
2. The Institute of Physics of the Polish Academy of Sciences was my last place of employment (with which I had a signed employment contract) before retirement / going on a pension\*
3. My average gross income per family member **for the previous month** is: .....

.....  
(date, signature)

*The average gross income per family member is calculated as follows:*

1. *The amount of the monthly income of all family members subject to tax and non-taxable is subtracted from the social security contribution, if such contributions apply*
2. *The number obtained, rounded up to the full zloty, is divided by the number of people in the family*

Family members include spouses and learning or studying children up to 26 years of age, as well as children with disabilities, who are incapable to work, and who at any age are dependent on the retiree or pensioner.

Note: Family members who are capable of working but are not employed and who are over 26 years of age cannot be included

\*) Cross out as appropriate

**APPLICATION**

**for granting a loan for renovating and modernizing a flat**

1. Name and surname .....

2. Address of residence .....

3. Position ..... Contact phone no. ....

4. Date of employment at IF PAN .....

5. Loan purpose: renovating and modernizing a flat

6. Notes. ....

.....

7. I declare that I have never used this type of loan.

8. I undertake to submit within 2 months after obtaining the loan, upon request of the Welfare Committee, the documents confirming the use of the above-mentioned funds.

.....

(Borrower's signature)

**Human Resources and Payroll Department**

We confirm the employment of the above Employee from the day .....

Previously collected loan on: .....

Is it possible to deduct loan repayment installments while maintaining the provisions of art. 91 of the Labor Code .....

.....  
(date and signature of the Human Resources  
Department Employee)

**Opinion of the Welfare Committee of IF PAN**

.....  
.....  
.....  
.....  
.....

(date and signatures of the Members of the Committee)

**Director**

.....

(date and signature)

**APPLICATION**

**for granting a housing loan - for the purchase of a flat/house**

1. Name and surname .....

2. Address of residence .....

3. Position ..... Contact phone no. ....

4. Date of employment at IF PAN .....

5. Loan purpose: renovating and modernizing a flat

6. Notes. ....

.....

7. I declare that I have never used this type of loan.

8. I undertake to submit within 2 months after obtaining the loan, upon request of the Welfare Committee, the documents confirming the use of the above-mentioned funds.

.....

(Borrower's signature)

**Human Resources and Payroll Department**

We confirm the employment of the above Employee from the day .....

Previously collected loan on: .....

Is it possible to deduct loan repayment installments while maintaining the provisions of art. 91 of the Labor Code .....

.....  
(date and signature of the Human Resources  
Department Employee)

**Opinion of the Welfare Committee of IF PAN**

.....  
.....  
.....  
.....  
.....

(date and signatures of the Members of the Committee)

**Director**

.....

(date and signature)

A G R E E M E N T  
ON THE LOAN FROM THE EMPLOYEE SOCIAL BENEFITS FUND

On ..... (date) between the Institute of Physics of the Polish Academy of Sciences, on behalf of which acting Director - Prof. Roman Puźniak, Ph.D. Hab. operates, residing in ..... employed at the Institute of Physics of the Polish Academy of Sciences, the Agreement with the following content was concluded:

§1.

The Institute of Physics of the Polish Academy of Sciences grants ..... a loan from the funds of the Employee Social Benefits Fund in the amount of PLN 5,000.00 /say: *PLN five thousand/* bearing interest in the amount of 1% per annum, regarding: flat renovation and modernization.

§2.

The loan granted is subject to full repayment. The repayment period is 3 years. The start of repayment of the loan takes place from ..... in 36 monthly installments: 1 installment in PLN: 177.47 and 35 installments in PLN: 140.00

§3.

The borrower authorizes the employment establishment to deduct the loan installments due together with interest, in accordance with § 2 of this agreement, from his/her due remuneration for work monthly in 1 installment of PLN 177.47 PLN, 35 installments of PLN 140 PLN starting from .....(date).

§4.

In the event of a situation in which it is not possible to make deductions from remuneration or in the event of termination of the employment contract, pursuant to § 11. point 12 of the Regulations, the borrower is obliged to choose between two alternative options for repaying the remaining part of the loan (in the form of cash payments at the cash register of the Institute of Physics of the Polish Academy of Sciences or bank transfers to the account of the Employee Social Benefits Fund):

I. One-off repayment on the closest day for repayment of the next loan installment

II. Payment of installments in the amount and dates specified in the Loan Agreement, based on an annex to the agreement agreed with the Human Resources Department and loan guarantors.

§5.

Amending the terms set out in this agreement requires written form to be valid.

§6.

This Agreement has been drawn up in 2 (two) identical copies, one for the employment establishment, one for the Borrower.

As guarantors I propose:

- 1..... ID No. ....
- .....
- (address of residence)
- 2..... ID No. ....
- .....
- (address of residence)

If the loan, taken out by the above-mentioned person from the funds of the Employee Social Benefits Fund, is not repaid in the due term, we agree as jointly and severally liable to cover the amount due together with interest from our remunerations.

1.....  
/signature of the guarantor/

I confirm the authenticity of the signatures  
guarantors listed in item 1 and 2

2.....  
/guarantor's signature/

.....

3.....  
/Borrower's signature/

.....

**DIRECTOR**



A G R E E M E N T  
ON THE LOAN FROM THE EMPLOYEE SOCIAL BENEFITS FUND

On ..... (date) between the Institute of Physics of the Polish Academy of Sciences, on behalf of which acting Director - Prof. Roman Puźniak, Ph.D. Hab. operates, and ..... ,  
residing in ..... employed at the Institute of Physics of the Polish Academy of Sciences, the Agreement with the following content was concluded:

§1.

The Institute of Physics of the Polish Academy of Sciences grants .....  
a loan from the funds of the Employee Social Benefits Fund in the amount of PLN  
8,000.00 /say: *PLN eight thousand/* bearing interest in the amount of 1% per annum,  
regarding: *the purchase of a flat.*

§2.

The loan granted is subject to full repayment. The repayment period is 5 years. The start of repayment of the loan takes place from .....(date) in 60 monthly installments: 1 installment in PLN: 122.00 and 59 installments in PLN: 137.00

§3.

The borrower authorizes the employment establishment to deduct the loan installments due together with interest, in accordance with § 2 of this agreement, from his/her due remuneration for work monthly in 1 installment of PLN 122.00 PLN, 59 installments of PLN 137 PLN starting from ..... (date).

§4.

In the event of a situation in which it is not possible to make deductions from remuneration or in the event of termination of the employment contract, pursuant to § 11. point 12 of the Regulations, the borrower is obliged to choose between two alternative options for repaying the remaining part of the loan (in the form of cash payments at the cash register of the Institute of Physics of the Polish Academy of Sciences or bank transfers to the account of the Employee Social Benefits Fund):

- I. One-off repayment on the closest day for repayment of the next loan installment
- II. Payment of installments in the amount and dates specified in the Loan Agreement, based on an annex to the agreement agreed with the Human Resources Department and loan guarantors.

§5.

Amending the terms set out in this agreement requires written form to be valid.

§6.

This Agreement has been drawn up in 2 identical copies, one for the employment establishment, one for the Borrower.

As guarantors I propose:

1..... ID No. ....

.....

(address of residence)

2..... ID No. ....

.....

(address of residence)

If the loan, taken out by the above-mentioned person from the funds of the Employee Social Benefits Fund, is not repaid in the due term, we agree as jointly and severally liable to cover the amount due together with interest from our remunerations.

1.....  
/signature of the guarantor/

I confirm the authenticity of the signatures  
guarantors listed in item 1 and 2

2.....  
/guarantor's signature/

.....

3.....  
/borrower's signature/

.....

*Signature of the Director of IF*