

### **Principles of calculating income in student/doctoral student's family\***

The set of documents confirming the material situation, including certificates and declarations of students/doctoral students are submitted by them to the Scholarship and Social Benefits Unit at the Student Service Office.

The generated in USOSweb, printed out and signed APPLICATION FORM must be accompanied by STATEMENT OF INCOME generated in USOSweb, printed and signed, along with documents on the basis of which the student/doctoral student has filled out the said Statement.

#### **§ 1 INCOME**

1. Whenever the term income is applied, it shall constitute – post deduction of alimony amounts provided to other persons:

- 1) **Taxable income according to the principles specified in Art. 27, 30b, 30c, 30e and 30f of the Act of 26 July 1991 on personal income tax**, decreased by the costs of obtaining income, applicable personal income tax, contributions for social insurance non-included into the costs of obtaining income and contributions for health insurance;
- 2) **Income from taxable activity pursuant to the provisions on the flat-rate income tax** for certain income obtained by natural persons.

In case of establishing Income from taxable activity pursuant to the provisions on the flat-rate income tax for certain income obtained by natural persons or a tax card in the calendar year preceding the scholarship period, the monthly income at the level of 1/12 of annual income, announced by way of an announcement of the Minister of Family, Labour and Social Policy regarding the level of income for a given year on activity subjected to taxation on the basis of the provisions on the flat-rate income tax for certain income obtained by natural persons is assumed;

3) other income **not subjected to taxation** pursuant to the provisions on personal income tax (Art. 3 point 1 letter c of the Act of 28 November 2003 on family benefits):

- pensions specified in the provisions on benefits for war and military invalids and their families,
- pensions paid to repressed persons and members of their families, granted according to the principles specified in the provisions on benefits for war and military invalids and their families,
- financial provisions, compensatory allowances and electricity allowance, specified in the provisions on financial benefits and entitlements of soldiers of the substitute military service compulsorily employed in coal mines, quarries, uranium mines and construction battalions,
- veteran allowance, electricity allowance, and compensation allowance specified in the provisions on veterans and some persons who are victims of war repressions and the post-war period,
- financial benefits specified in the provisions on financial benefits provided to persons deported to compulsory work and placed in labour camps by the Third Reich or the Soviet Union,
- electricity allowance, retirements and pensions obtained by persons who lost sight as a result of war actions in the years 1939–1945 or explosions of duds and unexploded ordnances left by that war,
- disability pensions on account of war invalidity, amounts of provision obtained by war victims and members of their families, accident pensions for persons whose disability was caused by compulsory stay in labour camps of the Third Reich in the years 1939–1945, obtained from abroad,
- sickness benefits specified in the provisions on social insurance for farmers and in the provisions on the system of social insurances,
- non-returnable foreign assistance obtained from foreign state governments, international organizations or international financial institutions, originating from the means of non-returnable foreign assistance allocated on the basis of a unilateral declaration or agreements concluded with these states, organizations or institutions by the Council of Ministers, proper minister or governmental agencies, including also in cases when the passing of these means is performed by means of the entity authorized to disburse the funds of non-returnable foreign assistance among entities who are the beneficiaries of such assistance,
- Receivables from employment contracts or on account of scholarships for natural persons who reside in the territory of the Republic of Poland, who remain on a temporary basis abroad - in the level corresponding to the equivalent of allowances on account of business travel outside of the country, established for the personnel employed by state or local governmental entities from the budgetary sector on the basis of the Act of 26 June 1974 - Labour Code (that is Journal of Laws from 2019, item 1040 as amended),

- financial receivables paid to police officers, soldiers, customs officers and employees of military units as well as police units, used outside the country borders in order to participate in a military conflict or for the purpose of strengthening state forces or the forces of partner countries, peace missions, preventive actions against the acts of terrorism or their effects as well as financial means paid to soldiers, police officers, customs officers and employees performing the functions of observers in peace missions of international organizations and multi-national forces,
  - financial means from the service relationship obtained during the candidate service of Police officers, State Fire Brigade, Border Guard, State Protection and Prison Guard, calculated for the period in which these persons obtained income,
  - incomes of members of agricultural production cooperatives on account of membership in agricultural production cooperatives, decreased by social insurance contributions,
  - alimony payments towards children,
  - doctoral scholarships granted pursuant to Art. 209 sec. 1 and 7 of the Act of 20 July 2018 regarding Science and Higher Education (that is Journal of Laws from 2020, item 85, as amended), sport scholarships granted on the basis of the Act from 25 June 2010 on sport (that is Journal of Laws from 2019, item 1468) and other scholarships of social nature granted to students or pupils,
  - amounts of allowances exempt from personal income tax, obtained by persons carrying out actions related to the performance of actions related to social and civil obligations,
  - financial means obtained on account of rental of guest rooms in mixed buildings located in rural areas in agricultural farms to persons remaining on holidays and obtained on account of food allowance for these persons,
  - Allowances for secret teaching specified in the Act of 26 January 1982 - Teacher's Card (that is Journal of Laws from 2019, item 2215 as amended),
  - income obtained from economic activity carried out on the basis of the permission within the area of special economic zone according to the provisions on special economic zones,
  - financial equivalents for coal allowance specified in the provisions on commercialization, restructuring and privatization on state enterprise "Polish State Railway",
  - equivalents on account of the right to free coal allowance in the provisions on black coal mining restructuring in the years 2003–2006,
  - benefits specified in the provisions on the execution of MP and senator's mandate,
  - income obtained from agricultural farms,
  - Income obtained outside the borders of the Republic of Poland, decreased adequately by: income tax and contributions for the compulsory social insurance and obligatory health insurance, paid abroad,
  - pensions specified in the provisions on support for the development of rural areas coming from the Guarantee Section of the European Agricultural Guarantee Fund and in the provisions on supporting the development of rural areas with participation of funds from the European Agricultural Fund towards the Development of Rural Areas,
  - alimony advance payment specified in the provisions on the proceeding towards alimony debtors and an alimony advance payment,
  - financial benefits paid in case of ineffectiveness of alimony execution,
  - amounts obtained on the basis of Art. 27f par. 8-10 of the Act of 26 July 1991 on personal income tax,
  - financial benefits specified in the Act of 20 March 2015 on activists of anti-communist opposition and persons repressed due to political reasons (that is Journal of Laws from 2019, item 690, as amended),
  - parental benefits,
  - maternity benefit, as specified in the provisions on social insurance for farmers,
  - scholarships for the unemployed financed from the funds of the European Union, or the Labor Fund, regardless of the entity who pays them
  - income exempt from the income tax pursuant to Art. 21 pa. 1 point 148 of the Act of 26 July 1991 on personal income tax, decreased by social insurance contributions and health contributions.
2. If a person conducting a taxable activity according to the principles specified in the provisions on a flat-rate income tax has also obtained income subject to the tax according to the principles specified in Art. 27, 30b, 30c, 30e and Art. 30F of the Act from 26 July 1991 on personal income tax (i.e. on account of collecting benefits in case of a disease and maternity), such income shall be considered in the family income.

3. In order to calculate the level of income in the student's or doctoral student's family, all income obtained by them and by the members of their family in the calendar year preceding the academic year in which that student/doctoral student applies for benefits under material assistance sum up.
4. In case when a student/doctoral student fulfils the premises indicated in Art. 88 sec. 2 of the Act on Higher Education and Science, the income of their parents and siblings is not considered upon establishing their material situation, but rather solely their own income, as well as their spouse and children.
5. **Student/doctoral student's family income does not include:**
  - 1) benefits specified in Art. 86 sec. 1, Art. 359 sec. 1 and Art. 420 sec. 1 of the Act of 20 July 2018 on Higher Education and Science,
  - 2) scholarships obtained by students, doctoral students under:
    - structural funds of the European Union,
    - non-returnable funds coming from assistance granted by the member states of the European Free Trade Agreement,
    - international agreements or implementing programmes elaborated with these agreements or international scholarship programmes;
  - 3) material assistance provisions obtained by pupils on the basis of the provisions on educational system,
  - 4) scholarships of social nature granted by entities as specified in Art. 21 sec. 1 point 40b of the Act of 26 July 1991 on personal income tax,
  - 5) income exempts from personal income tax or from the flat-rate income tax for some income obtained by natural persons that have not been indicated in the catalogue of income specified above in Art. 1 point 3 - these will include, i.e. Family benefits (family allowance with additional benefits, child-support benefit, care allowances including nursing allowance and nursing benefit), social assistance benefits (permanent, periodical and designated benefits), direct payments to farmers under the Common Agricultural Policy of the European Union.

## § 2 LOST INCOME

1. Loss of income that occurred solely as a result of the following circumstances shall be considered as a loss of income:
  - a) Obtaining the right to the parental leave,
  - b) Loss of benefit or scholarship for the unemployed,
  - c) Loss of employment or of another form of labour,
  - d) Loss of pre-retirement benefit or pre-retirement allowance, teaching compensation benefit as well as retirement or a pension, family pension, social pension or family supplementary provision, as specified in the Act of 31 January 2019 on parental supplementary benefit (Journal of Laws from 2019, item 303),
  - e) Removal from the register of non-agricultural economic activity or its suspension in the meaning of Art. 16B of the Act of 20 December 1990 on social insurance for farmers (that is Journal of Laws From 2019, item 299 as amended) or Art. 36Aa sec. 1 of the Act of 13 October 1998 on the social insurance system (that is. Journal of Laws from 2019, item 300 as amended),
  - f) Loss of sick pay, rehabilitation benefit or maternity benefit to which one is entitled after loss of employment or of another labour type,
  - g) Loss of granted alimony benefits due to death or the person obliged to pay these benefits or loss of financial means paid in case of inefficiency of alimony enforcement due to the death of the person obliged to pay the alimony,
  - h) Loss of parental benefits,
  - i) Loss of maternity benefit, as specified in the provisions on social insurance for farmers,
  - j) Loss of doctoral scholarships granted pursuant to Art. 209 sec. 1 and 7 of the Act of 20 July 2018 regarding Science and Higher Education

**Loss of income** and its level must be documented:

- via workplace certificate or a certificate issued by an applicable institution regarding the date of obtaining the right to parental leave and a document confirming the level of lost net income (level of income, tax, social contributions, healthcare contributions),
- original decision from the labour office regarding granting of the allowance or grant for the unemployed with an indication of a date of loss of income or certificate from the labour office on the loss of right to such benefits and a certificate or another document allowing to establish the net amount of lost income (such as PIT 11),
- original labour certificate or contract of mandate with an indication of date of lost income and certificate from the workplace or another document allowing to establish the net amount of lost income (such as PIT 11),
- original decision regarding obtaining the pre-retirement allowance or pre-retirement benefit, teacher compensatory benefit, supplementary parental benefit, as well as retirement or pension, family pension or social pension, with an

- indication of the date of income or certificate from the relevant institution regarding the loss of income for these benefits or a certificate or another document allowing to establish the net amount of lost income (such as PIT 11),
  - printout from CEIDG or KRS regarding deletion from the register of economic activity with a certificate regarding the net amount of lost income,
  - Certificate on suspending the economic activity due to care over a child and a certificate on the net amount of lost income,
  - certificate from the applicable institution regarding granting the right to sick leave allowance, rehabilitation allowance or maternity allowance, to which one is entitled post the loss of employment or another labour relationship with an indication of the date of loss of income or a certificate or another document allowing to establish the net amount of the lost income,
  - certificate on the loss of ordered alimony benefits as a result of death of the person obliged to pay these benefits or original death certificate of the person obliged to make payments of these benefits and the original court decision regarding alimony,
  - certificate from the applicable institution regarding loss of parental allowance, containing the date of loss of income and the total level of the lost income on this account,
  - certificate from KRUS regarding the loss of maternity benefit and the level of lost income;
  - certificate from a university regarding granting of the right to doctoral scholarship with an indication of the date of loss of income or a certificate from a university regarding the loss of right to scholarship, certificate on the amount of lost net income (not applicable to doctoral students at the University of Economics and Business in Poznań).
2. In case of loss of income by a family member in the calendar year preceding the academic year or after that year the lost income is not considered when establishing income.
  3. The loss of income by a student / doctoral student or their family member is documented by means of a certificate of income payer containing information regarding income contributions that allow to calculate the net amount of lost income and a document confirming the fact of income loss.
  4. Remaining on an unpaid leave or payment by ZUS of a one-off payment of an overdue benefit does not constitute a loss of income.
  5. Changes in employment conditions do not constitute the basis for a loss of income (i.e. decreasing remuneration).

### § 3 GAINED INCOME

1. Gained income signifies obtaining income solely as a result of the occurrence of the following circumstances:
  - A) completion of parental leave,
  - B) Gaining a benefit or scholarship for the unemployed,
  - C) Gaining employment or of another form of labour,
  - D) Gaining pre-retirement benefit or pre-retirement allowance, teaching compensation benefit as well as retirement or pension, family pension, social pension or family supplementary provision, as specified in the Act of 31 January 2019 on parental supplementary benefit,
  - E) commencement of non-agricultural economic activity or its reinstating after the period of suspension in the meaning of Art. 16b of the Act of 20 December 1990 on social insurance of farmers or Art. 36Aa sec. 1 of the Act from 13 October 1998 on the system of social insurance,
  - F) Obtaining sick pay, rehabilitation benefit or maternity benefit to which one is entitled after loss of employment or of another labour type,
  - G) Obtaining parental benefits,
  - H) Obtaining maternity benefit, as specified in the provisions on social insurance for farmers,
  - I) Obtaining doctoral scholarships granted pursuant to Art. 209 sec. 1 and 7 of the Act of 20 July 2018 regarding Science and Higher Education
2. The fact of **obtaining income in the calendar year preceding the current academic year, further referred to as the base year**, and the total level of income obtained in that year is documented through:
  - certificate from a workplace or from the relevant institution regarding the date of completion of the parental leave and with the total amount of net income obtained on this account obtained in the base year (i.e. reinstating to work),

- certificate from a work place on commencement of employment and the total volume of net income obtained in the base year or another document allowing to calculate this income, i.e. PIT 11,
- original decision from the labour office regarding obtaining the right to benefit or grant for the unemployed and certificate with total value of the net income obtained in the base year on this account or another document that allows to calculate this income, i.e. PIT 11,
- original decision regarding obtaining a pre-retirement benefit or pre-retirement allowance, teacher compensatory allowance, parental supplementary provision as well as pension or retirement, family pension or social pension and certificate from the relevant institution with the total level of the net income obtained in the base year on account of benefit / retirement / pension or another document allowing to calculate this income, i.e. PIT 11,
- Printout from CEIDG or KRS regarding commencement or re-commencement of the conduct of economic activity after the period of suspension in the meaning of Art. 16b of the Act of 20 December 1990 on social insurance of farmers or Art. 36Aa sec. 1 of the Act of 13 October 1998 on the social security system and a statement on the total net income level obtained in the period of conduct of economic activity in the base year or another document allowing to establish this income, i.e. PIT 36, PIT 36L or PIT 28 (lump sum on registered income),
- certificate from the appropriate institution regarding the period of obtaining sick benefit, rehabilitation benefit or maternity allowance, to which one is entitled after the loss of employment or another labour relationship and of the total level of net income obtained in the base year or another document allowing to calculate this income, such as PIT 11,
- certificate from the appropriate institution on the period of obtaining paternal benefit and of the total level of income obtained in the base year in this regard,
- certificate from KRUS on the period of obtaining paternal benefit and of the total level of income obtained in the base year in this regard,
- Certificate from a university on the period of obtaining doctoral scholarship and of the total level of net income obtained in the base year (not applicable to doctoral students of the Poznań University of Economics and Business).

**Obtaining income in the subsequent years (after the base year)** and its level from the month following the month in which obtaining income occurred, if this income is obtained in the period in which the right to scholarship is established or verified, must be documented by means of:

- A certificate from the work place or from the relevant institution regarding the date of completion of paternal leave and by the amount of net income from the month following the month in which the income (i.e. from the conduct of work) was reached,
- a certificate from the work place regarding the date of commencement of employment and on the amount of net income from the month following the month in which the income was obtained,
- original decision from the labour office regarding obtaining the right to obtain the allowance or grant for the unemployed and a certificate from the labour office regarding the level of net income from the month following the month in which income was reached,
- original decision regarding obtaining pre-retirement benefit or pre-pension benefit, teacher compensatory benefit, parental benefit, as well as retirement or pension, family pension or social pension with a certificate from the relevant institution regarding the level of net income for the month following the month in which income was obtained,
- printout from CEIDG or KRS regarding commencing or recommencing the conduct of economic activity and declaration on the level of net income from the month following the month in which income was obtained,
- certificate from the appropriate institution regarding the date of obtaining sick benefit, rehabilitation benefit or maternity allowance, to which one is entitled after the loss of employment or another labour relationship and of the total level of net income obtained in the month following the month in which income was gained,
- certificate from the relevant institution regarding the period of obtaining family benefit and the level of income from the month following the month in which income was obtained,
- certificate from the relevant institution regarding the period of obtaining maternity benefit, as specified in the provisions on social insurance for farmers and the level of income from the month following the month in which income was obtained,
- certificate from a university regarding the period of obtaining doctoral scholarship and the amount of net income from the month following the month in which income was obtained (not applicable to doctoral students of the Poznań University of Economics and Business).

2. In case of obtaining income by a family member in the base year, establishing income of a family member, obtained in that year, income is divided by the number of months in which this income was obtained, if this income is still obtained in the period for which the right to scholarship is established or verified.
3. In case of obtaining income by a family member after the base year, the income is established on the basis of an income increased by the amount of obtained income for the month following the month in which income was obtained, if such income is still obtained in the period for which the right to scholarship is established or verified.
4. Changes in employment conditions do not constitute the basis for obtaining income (i.e. increasing remuneration).
5. Provisions on the loss or gain of income are not applied in case of income on account of employment or another work relation and income on account of deregistering or commencing a non-agricultural economic activity, if a student/doctoral student or family member lost income in this regard and in the period of 3 months, counting from the date of loss of income, obtained income at the same employer or ordering party, or principal or if they recommenced non-agricultural economic activity.

#### § 4 ALIMONY

1. After establishing the right to social scholarship, the amount of basic alimony provision towards a child, student/doctoral student or another family member of theirs is included in the income of the student/doctoral student family income.
2. In case when a family member has an established right to alimony but does not obtain it or obtains it at a level lower than that established by the court, the court settlement decision or settlement agreed with the mediator and conditions of point 3 and 4 below are not met, the family income constituting the basis for establishing the right to scholarship will include the alimony in the agreed amount.
3. If the amount of the obtained alimony is lower than the amount indicated in the court decision of court settlement or the settlement concluded before the mediator, in order to confirm the level of alimony one must submit a certificate from the body leading the enforcement proceeding about partial inefficiency of alimony enforcement as well as about the level of enforced alimony.
4. In case when a family member is obliged by a court decision, court settlement or settlement concluded before a mediator or another enforcement title stemming from or approved by the court for payment towards a person who is not a family member, the amount of alimony paid towards that person is deducted from the income of that family member. The document which confirms the level of paid alimony may be the bank transfer or money order.
5. Provisions obtained from the Alimony Fund are calculated into non-taxable income.
6. If alimony is established in the base year, income obtained in that year by the parent obliged to pay alimony is calculated into the family income.

#### § 5 AGRICULTURAL FARM

1. In case of establishing the income from an agricultural farm it is assumed that from 1 ha calculable a monthly income in the amount of 1/12 of the income established per year by way of an announcement of the Head of Statistical Office is obtained, pursuant to Art. 18 of the Act of 15 November 1984 on agricultural tax. In case of obtaining income from an agricultural farm and non-agricultural income, the two sum up.
2. An agricultural farm is an area of land classified in the land and building registry as arable land or as wooded lands on agricultural lands, with the exclusion of grants occupied for the conduct of economic activity other than the agricultural activity, with a total area exceeding 1 ha or 1 ha calculable, constituting the property or constituting the property of a natural person, legal person or organizational unit, including company without legal personality. In case of smaller land areas, income from agricultural land is not set.
3. Changes to agricultural land areas, i.e. sale or purchase, do not constitute a loss or gain of income, thus, all changes in the size of farm may be considered in the calendar year preceding the academic year. In case of income from agricultural land it is calculated according to the following pattern:

$$\text{Average monthly income from the agricultural farm} = \text{size of farm} \times \frac{\text{Number of months of possessing the farm}}{12} \times \frac{1}{12} \text{ GUS}$$

where: GUS means - average income from work in individual agricultural farms from 1 ha calculable announced by the Chairman of GUS for a given year.

4. Upon establishing income from agricultural farm direct payments obtained under Common Agricultural Policy of the European Union are not included.
5. While establishing family income obtained from the agricultural farm, agricultural lands designated for lease are counted into the area of the farm constituting the basis for the calculation of agricultural tax, with the exception of:
  - 1) the part or whole of an agricultural farm owned by the family, designated for lease on the basis of the lease agreement concluded in line with the social insurance for farmers provisions;
  - 2) agricultural farm submitted for use by the production agricultural cooperative;
  - 3) agricultural farm designated for lease pursuant to collecting pension specified in the provisions on support for the development of rural areas coming from the Guarantee Section of the European Agricultural Guarantee Fund and in the provisions on supporting the development of rural areas with participation of funds from the European Agricultural Fund towards the Development of Rural Areas.
6. An agreement, as specified in sec. 5 point 1, signifies a lease agreement concluded in a written form for the period of at least 10 years and entered into the land and building register by a pensioner of agricultural social insurance.
7. While establishing the income obtained by the tenant of an agricultural farm leased according to the principles specified in par. 6, the income obtained from the agricultural farm is decreased by the paid rent on account of lease.
8. While establishing family income obtained from the agricultural farm lased from the Agency of Agricultural Property, the income obtained from agricultural farm is decreased by the paid rent on account of lease.
9. If in a given calendar year from which income is documented a transfer of agricultural farm occurred and obtaining on this account a structural pension, while establishing the family income for student/doctoral student family in that year one must consider income from the agricultural farm for the months prior to the transfer of the farm and add the level of structural pension paid for the remaining months of the year.

#### **§ 6 FAMILY MEMBERS**

1. Siblings or children of a student/doctoral student at the age above 26 are not considered as family members of that student/doctoral student, even if they remain dependants, unless they possess a disability confirmation.
2. Both divorced parents of a student/doctoral student cannot be calculated as persons carrying out joint household, if the court ordered an alimony obligation and placed it on one of the parents.
3. In case when a family member of a student/doctoral student who applies for material aid benefits is lost, the student/doctoral student , while applying for this provision, submits a certificate issued by the relevant police unit regarding disappearance report of student's/doctoral student's family member.
4. While establishing family income one should not consider the income obtained by the lost family member of the student/doctoral student, and while establishing income in calculation per person in a family, one should not consider that family member.
5. In case when the student/doctoral student enters into marriage after the calendar year from which they document income, but before the date of submitting the application for material aid, in order to establish the right to social scholarship one must consider the spouse's income for the calendar year preceding the academic year for which the provisions is to be granted.
6. The fact of marriage conclusion is documented via an abbreviated marriage certificate.
7. A cohabitant of a student/doctoral student or a cohabitant of student's/doctoral student's family member is not included into the family of that student/doctoral student.
8. If a student's/doctoral student's parent or a student/doctoral student applies for material aid benefits and, at the same time, is a legal guardian of another child, their family income will not include the income of the child remaining under the legal care while this child will not be included in the number of family members.
9. Legal guardians of the student/doctoral student family are persons who may submit a family court decision in this regard. In such a situation, income of such persons is calculated into the family income of that student/doctoral student.
10. A factual guardian of the student/doctoral student is a person who - in the common understanding - executes such care if the student/doctoral student requires such care. A person who executes only the guardianship over a member (members) of the student's/doctoral student's family is not considered a legal guardian of the student/doctoral student.

#### **§ 7 INCOME OBTAINED OUTSIDE THE COUNTRY BORDERS**

1. In case when a family member obtains income outside of the borders of the Republic of Poland, its calculation is performed based on the average exchange rate of foreign currencies announced by the National Bank of Poland from the

last working day of the calendar year from which the income of family members constitutes the basis for establishing the right to the social scholarship.

2. In case when a family member obtains income outside of the borders of the Republic of Poland which he did not obtain in the calendar year constituting the basis for establishing the entitlement to social scholarship, calculations of this income are performed on the basis of the average exchange rate for foreign currencies from the last working day of the month following the month in which income was obtained.

#### § 8 PERMANENT SOURCE OF INCOME

1. In the situation specified in Art. 88 sec. 2 of the Act on Higher Education and Science, a permanent source of income of a student/doctoral student is remuneration on the basis of an employment contract, as well as other: pension after a deceased parent, disability pension, alimony, cyclically concluded mandate contracts, contracts for specific work, doctoral scholarship.
2. A permanent source of income means a source of income in a year, that is for the final fiscal year for 12 months in a year. A permanent source of income is also a situation of commencing work by the student/doctoral student later than in January, provided that upon calculating the monthly income of a student/doctoral student from the last fiscal year will be treated as income from 12 months.
3. A permanent source of income is documented by submitting, among others, a certificate on workplace of employment, civil-law contracts (mandate, specific work contract), decisions of the relevant body on granting pension benefits, court decision regarding obtained income (certificate issued by a tax office, certificate issued by employer regarding the level of obtained income and other).

#### § 9 LIST OF DOCUMENTS

A student/doctoral student who applies for the provisions of material aid submits **original certificates** and originals of other documents or a certified copy of these documents. Copy of documents may be certified by an employee of Scholarships and Social Benefits Unit Personnel, notary or institution that issued them. The forms signed by the student/doctoral student and family members must be presented in the original.

Documents submitted in a foreign language must be **translated into Polish** by a certified translator.

A student/doctoral student who submits documents concerning family members ought to obtain **their consent for the processing of personal data** contained in these documents, as per Appendix no. 7 or Appendix no. 10 of the Rules and Regulations on provision of benefits. On behalf of a disabled child such a consent is granted by the parent/legal guardian.

In order to apply for the material, aid **a student/doctoral student** and **members of his family** who completed the age of 18 on or before 31 December of the base year are obliged to submit the following documents:

1. Certificate from the tax office regarding income subjected to taxation with a personal income tax according to the principles specified in Art. 27, 30B, 30C, 30E and 30F of the Act of 26 July 1991 on personal income tax. **Persons who did not obtain the above stated income** or failed to submit a tax statement or are not registered in the tax registry **must confirm this fact by means of a certificate issued by the relevant tax office. Certificates must be issued separately for each adult family member.**
2. Declaration - Appendix no. 7 to the Rules and Regulations - all adult family members of the student/doctoral student submit a declaration on non-taxable personal income tax. Printout for download from USOSweb (in *Screen 6* as an appendix [z-27]).
3. Declaration from the relevant commune institution or a payment order, regarding the size of agricultural farm in the base year, expressed in calculable hectares of general area (concerns persons who own/lease an agricultural farm).
4. Declaration on the level of health insurance contributions paid in the base year.
5. Certificate issued by a tax office must be submitted by persons who in the base year paid according to the provisions on the flat-rate personal income tax on some income obtained by natural persons. The certificate ought to contain information regarding:
  - The form of paid tax (tax card or tax paid in the form of a lump sum on registered income),
  - Level of income,
  - Level of paid tax / tax rate.
6. The certificate on education of a sibling/children of the student/doctoral student, above the age of 18. The document is issued by the school or university which the family member attends.
7. The declaration of a student/doctoral student regarding residing in a student dormitory or another object, outside of their permanent place of residence - Appendix no. 9 to the Rules and Regulations on the provision of benefits (concerns solely



students for whom daily commuting to attend compulsory classes at the University from the place of permanent residence would prevent or to a significant degree hinder studying and doctoral student who attends practices realized in the form of conducting classes at the University).

8. Persons who obtained/lost income in the base year or after it, are obliged to document this fact in a manner specified in § 2 and § 3.
9. Persons who apply on the basis of § 2 point 6 of the Rules and Regulations of provision of benefits, submit a declaration on non-running of joint household with parents - Appendix no. 8 to the above-specified Rules and Regulations. Printout of the declaration may be downloaded from USOSweb (click the link to download on screen 4 - **Download declaration** at the bottom of the page).
10. The declaration from the social assistance centre regarding the financial and material situation - is submitted by the student/doctoral student whose monthly income per person in the family does not exceed the amount specified in art. 8 sec. 1 point 2 of the Act of 12 March 2014 on social assistance.
11. All adult members of the family of the student submit a declaration on granting consent for the processing of personal data (contained in Appendix no. 7 to the Rules and Regulations of provision of benefits) and legal guardians submit the above on behalf of the minor family members - Appendix no. 10.

#### **Documents confirming the student/doctoral student family situation:**

1. Compulsory extract from birth certificate of the student/doctoral student - if siblings are indicated in the list of family members of the student/doctoral student in the Declaration on USOSweb income.
2. Extract from birth certificate of the student - if he student's surname does not appear in any part of the parent's surname.
3. Extract from the student/doctoral student's marriage certificate, extract from the birth certificate of the student's/doctoral student's child
4. Extract from the legally binding court decision regarding adoption or certificate of the family court or adoption centre on the ongoing court proceeding regarding the child adoption.
5. Disability confirmation or disability degree of the siblings or children of the student/doctoral student above 18 years of age, provided that they do not study and remain a dependant of the student/doctoral student or of their family.
6. The family of the student/doctoral student may be considered as not full post submission of: court order regarding a divorce or separation of the parents, extract from the death certificate of the parent(s), extract from the full birth certificate of the student/doctoral student when their father is unknown.
7. Certificate from the police station regarding a missing family member in the student's/doctoral student's family.
8. Certificate on detention of a family member of the student/doctoral student.

#### **The remaining documents and certificates necessary for establishing the income situation:**

1. If alimony was ordered towards the student/doctoral student and a family member of theirs, one must disclose an original and submit a copy of the court decision or court settlement or a settlement concluded with the mediator about the level of alimony.
2. In case when the alimony is not obtained in the ordered amount or have not been ordered at all, the following must be submitted:
  - 1) certificate issued by an institution paying the provision under the alimony fund regarding the level of benefits paid in the base year;
  - 2) exempt from the binding court decision dismissing the case for establishing alimony;
  - 3) court decision obliging one of the parents to incur all costs of child maintenance;
  - 4) full exempt from birth certificate in case when the father is unknown;
  - 5) information from the proper court or proper institution on taking up by an authorized person of actions related to the execution of the enforceable title abroad or regarding non-execution of such actions, in particular, in relation to the lack of legal basis to undertake or lack of possibility to indicate by the person authorized of the place of residence of the alimony debtor abroad, if the debtor resides abroad.
3. The fact of alimony non-recoverability must be confirmed by a bailiff. Lack of court decision regarding alimony or excerpt dismissing the case is treated as submitting an incomplete documentation.
4. The total amount of benefits, as specified in points 1-3, must be placed in Appendix no. 7 to the Rules and Regulations of the provision of benefits.
5. If members of the family are bound by a court decision or court settlement to pay alimony towards the person from outside of the family, a bank transfer or transfers documenting the level of paid alimony must be attached.

6. Declaration of the relevant commune body (or payment order) about the size of agricultural farm possessed by the student/doctoral student or their family members, expressed in calculable hectares of the total area in the calendar year preceding the academic year in which the student/doctoral student applies for the benefits.
7. Lease agreement - in case of leasing part or whole of the agricultural farm possessed by the student/doctoral student or their family, on the basis of the agreement concluded as per the provisions on social insurance for farmers or leasing the agricultural farm pursuant to the collection of pension specified in the provisions on supporting the development of rural areas from the funds originating from the Guarantee Section of the European Fund of Orientation and Agricultural Guarantee.
8. The Agreement concluded in the form of a notarial act in case of submitting an agricultural farm for use by the agricultural production cooperative.
9. Certificate regarding the level of income of a family member of student/doctoral student if they obtained income outside the borders of Poland in the calendar year for which income is established.
10. Certificate from the social assistance centre regarding the financial and material situation of the family, if the monthly income per person in the family does not exceed the amount specified in art. 8 sec. 1 point 2 of the Act of 12 March 2014 on social assistance.

**Documents concerning foreign students/doctoral students, provided that they are entitled to material assistance provisions:**

1. Permanent residence card or
2. Pole's Card or
3. Other documents confirming entitlement to apply for provisions of social nature ( Art 324 sec. 2 points 2-8 of the Act from 20 July 2018 on Higher Education and Science).

\*Whenever the term doctoral student is used in the *Principles of calculating income in a family of student/doctoral student* it refers to students of doctoral studies.