

ISSUE OF PRIVILEGES IN THE SOCIAL SECURITY SYSTEM PART 2

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The first part of the study presented the privileges that are most painful and burdening for the social security system in Poland. This part presents successive privileges of other professional groups and costs burdening the social security system.

1. PRIVILEGES OF CLERKS, PUBLIC OFFICIALS AND OTHER PERSONS

Some professional groups have formal¹ and financial privileges²:

- Members of Parliament based on the Act of 9 May 1996 on the exercise of the mandate of an MP and a senator;³
- Public prosecutors based on the Act of 28 January 2016: Law on Public Prosecution;⁴
- Judges based on the Act of 27 July 2001: Law on the common courts system.⁵

The institution called the state of retirement from active service is a special privilege of judges and prosecutors. It is hard to approve of the opinion of the Prosecutor

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¹ Formal immunity means limitation of liability for prohibited acts. It is granted to senior officials and MPs. The immunity can be removed with the use of a special procedure and following the consent of specific bodies.

² Financial immunity means a lack of possibility of prosecuting its holders for actions connected with the exercise of their office.

³ Consolidated text, Dz.U. 1996, No. 73, item 350, Chapter 2.

⁴ Consolidated text, Dz.U. 2016 item 177, Chapter 3.

⁵ Consolidated text, Dz.U. 2001, No. 98, item 1070, Chapter 3.

General that the recognition of the state of judges and prosecutors' retirement from active service as a privilege of those professional groups is not justified and the provisions protecting officers who started service before new solutions discussed here entered into force match those concerning the protection of acquired rights, legal security and the general principle of trust in the state and positive law resulting from Article 2 of the Constitution of the Republic of Poland.⁶ The Constitutional Tribunal confirms the author's opinion as it ruled⁷ that the state of retirement from active service belongs to the category of the judges' privileges that result from judicial independence and are based on the provisions of the Constitution (see Article 180 paras 3 and 4).

The Act of 28 August 1997 amending the Act: Law on the common courts system and some other acts⁸ introduced an institution of the state of retirement from active service. In case of an obstacle in the exercise of their office (health, age, organisational changes), judges or public prosecutors can retire from active service. In such circumstances, the employment relationship is not terminated but continues for life, which means that they remain judges and public prosecutors although they do not hold office. Both prosecutors and judges in the state of retirement from active service cannot get involved in business activities or be employed but they can perform didactic and scientific functions.

The retirement security of judges and public prosecutors is implemented by the payment of a pension. Judges and public prosecutors receive it from a separate pension fund. Judges' remuneration is exempt from social insurance contributions, which should be recognised as inappropriate. According to the Constitutional Tribunal,⁹ the introduction of a different, more favourable, remuneration for judges was aimed at ensuring their stable financial status that enables them to avoid failure to fulfil the obligation to adjudicate in an impartial way. Judicial independence is not a judges' privilege but their duty to society, and safeguarding it is the obligation of the state, which imposed a series of limitations on judges with regard to political and social activities and obtaining extra income.

The possibility of retiring at an earlier age than the common retirement age at the request of the person concerned as well as the method of calculating remuneration of extra leaves may be recognised as privileges. The institution of retirement from active service undoubtedly constitutes a privilege but is also justified in terms of judicial independence. However, the system of financing judges and public prosecutors' pensions seems to be inappropriate. The amount of payments that all judges, also those of military courts, are entitled to constitutes an unreasonable burden for the state budget.¹⁰

⁶ Source: <http://www.senat.gov.pl/download/gfx/senat/pl/senatposiedzeniemataty/97/drukisejmowe/330-001.pdf> (accessed on 20.09.2018).

⁷ See Constitutional Tribunal judgment of 12 December 2001, SK 26/01.

⁸ Dz.U. 1997, No. 124, item 782.

⁹ Constitutional Tribunal judgment of 11 July 2000, K. 30/99.

¹⁰ T. Bińczycka-Majewska, *Powszechność systemu ubezpieczeń społecznych – teoria i praktyka*, [in:] M. Żukowski (ed.), *Systemy ubezpieczeń społecznych – między solidaryzmem a indywidualizmem*, Zakład Ubezpieczeń Społecznych, Katolicki Uniwersytet Lubelski Jana Pawła II, Warszawa-Lublin, 2014, p. 97.

Apart from retirement rights, there are also many other privileges for selected professional groups, which are worth mentioning. Namely, the Act of 9 June 2016 on the rules of shaping remuneration for managers in some companies¹¹ determines the system of awarding redundancy compensation for members of managerial bodies, *inter alia*, in the entities of the State Treasury, local self-government, and state-owned and municipal legal entities. The institution of redundancy compensation enables selected persons, usually appointed in those entities in a way that is rather non-transparent, to obtain benefits, which can also be treated as a privilege.¹² Those companies incur costs of redundancy compensation regardless of their efficiency and profits they obtain, which can affect prices of basic goods and services. This means that the costs of those privileges burden the entire society.

Extra remuneration that is called the thirteenth salary is a clerks' privilege.¹³ The provision of Article 1 para. 1 of the Act of 12 December 1997 on extra yearly remuneration for the employees of the state budget entities¹⁴ determines the mode of acquiring the right to and the calculation and payment of the extra yearly remuneration for the employees of the state budget entities, hereinafter referred to as "yearly remuneration". In accordance with Article 2 para. 1, in order to be paid the bonus, an employee must work for a full calendar year for a given employer. The yearly remuneration is calculated as 8.5% of the sum (Article 4 para. 1). The thirteenth salary is justified in production and service-providing companies, where it can result from extra work or results obtained. The above comments aim to present the consequences of awarded privileges in a wider context.

According to the Constitutional Tribunal, the extra yearly remuneration (the so-called thirteenth salary) constitutes a component of remuneration for work as an element of employment relationship in the state budget entities.¹⁵ The Constitutional Tribunal stated¹⁶ that the thirteenth salary, due to its nature and scope, could not be treated in terms of a privilege. It is hard to approve of this argument because awards or bonuses are not components of remuneration within the meaning of employment law. An employer should determine components of remuneration in an employment contract.¹⁷ An award and a bonus are declarative in nature. An award constitutes distinction and a bonus is an award or extra remuneration for doing something, which is hard to determine *a priori*. Dutiful fulfilment of tasks by clerks is an obligation that deserves remuneration but not necessarily an extra pay. In the author's opinion, the above arguments support the assumption that in the described circumstances we deal with privileges, which most labour do not have and which do not result from the provisions of employment law.

¹¹ Consolidated text, Dz.U. 2016, item 1202.

¹² The change of the government each time results in the change of management in state-owned companies.

¹³ It covers, *inter alia*, clerks working in the institutions of public administration, state control bodies, courts and local self-government entities, MPs and senators' offices.

¹⁴ Consolidated text, Dz.U. 1997, No. 160 item 1080.

¹⁵ Constitutional Tribunal judgment of 9 July 2012, P 59/11.

¹⁶ Judgment of 21 February 2006, K 1/05.

¹⁷ Act of 26 June 1974: Labour Code, consolidated text, Dz.U. 1974, No. 24, item 141, Article 29 § 1.

2. GENDER-RELATED PRIVILEGES

The privilege of an earlier retirement age for women is still a hot and controversial topic. The inter-war regulations granted both men and women the rights to retirement but differentiated the retirement age and working periods that entitled to retirement.¹⁸

The Act of 13 October 1998 on the social security system that was referred to in part 1 of this study reformed the retirement system based on insurance. The provisions of the Act allowed the differentiation of the retirement age of men and women.

The Act of 11 May 2012 amending the Act on old-age and disability pensions paid from the Social Insurance Fund (Fundusz Ubezpieczeń Społecznych) and some other acts¹⁹ raised and equalised the retirement age of men and women. Thus, it abolished the different retirement age for men and women, which had earlier been recognised as the proper indication of a compensatory privilege. The assumptions of the retirement system reform prescribed equalised retirement age for men and women, inter alia, for the following reasons:

- The system should be uniform and equalise the insurance period (contributions) that entitles men and women to equal pensions;
- Statistically, life expectancy for females is longer than for men;
- Poland must respect the same status of men and women in the social security system because of the provisions of Council Directive 79/7/EEC of 19 December 1978 on progressive implementation of the principle of equal treatment for men and women in matters of social security.

The above change of raising and equalising the retirement age of men and women also aimed to balance the state of public finance. Organisations of employers in general supported the project to raise the retirement age but trade unions' opinions were negative, especially with respect to the idea to raise the retirement age of women.

According to the survey conducted by the CBOS Public Opinion Research Center (Centrum Badania Opinii Społecznej),²⁰ the majority of Poles are for an option to let women decide when they want to retire.²¹ In many societies, including Poland, there are not many supporters of the idea of a raised retirement age.

The Constitutional Tribunal²² indicated that the differentiation of the retirement age for men and women does not discriminate against women but is an indication

¹⁸ Compare Regulation of the President of the Republic of Poland of 24 November 1927, Dz.U. 1927, No. 106, item 911, Article 24 paras 1–2.

¹⁹ Consolidated text, Dz.U. 2012, item 637.

²⁰ Centrum Badania Opinii Społecznej (CBOS), *Wiek emerytalny kobiet i mężczyzn*, reports on surveys: BS/192/2003, BS/205/2005, BS/155/2007, BS/49/2010, Warszawa 2003, 2005, 2007, 2010, http://www.bezuprzedzen.org/doc/04Wiek_emerytalny_kobiet_i_mezczyzn_2003_CBOS.pdf; http://www.cbos.pl/SPISKOM.POL/2005/K_205_05.PDF; http://www.cbos.pl/SPISKOM.POL/2007/K_155_07.PDF; http://www.cbos.pl/SPISKOM.POL/2010/K_049_10.PDF (accessed on 10.07.2017).

²¹ Compare the Constitutional Tribunal judgment of 24 September 1991, Kw 5/91.

²² Compare the Constitutional Tribunal judgment 7 May 2014, K 43/12; Constitutional Tribunal decision of 17 July 2014, S 3/14.

of a compensatory privilege justified by the fact that changes that cause that social position of the two genders is equalised have not finished and today we can still speak about social differences, although occurring to a smaller extent than in the past, which originate from the role played by women in a traditional family model. It also indicated that the differentiation of the retirement age for men and women is in compliance with the principle of social justice (Article 2 Polish Constitution), which with regard to the relations discussed recommends taking into account a different situation of women in society. A specific, in many ways, social position of women and objective biological differences contribute to constitutional justification for the introduction of special solutions concerning women in comparison with men. The dissenting opinions²³ expressed in the Constitutional Tribunal judgment of 7 May 2014 indicated that raising the retirement age for women and equalising it with men's one ruins a traditional family model and deprives women of the freedom to decide what role in a family they want to play.

The predominant opinions in Poland are against the increase in the retirement age, especially for women, and equalising it with the age for men, which is motivated by biological and social differences.²⁴ In the jurisprudence and Polish legislation, there is a deeply entrenched tradition of establishing the retirement age for women at the lower level than for men with the exception of the provisions of the Act of 11 May 2012 amending the Act on old-age and disability pensions paid from the Social Insurance Fund and some other acts equalising the retirement age for men and women and the above-mentioned provision of Article 24 Regulation of the President of the Republic of Poland of 24 November 1927.

The Constitutional Tribunal²⁵ has repeatedly indicated that the differentiated basic retirement age of men and women within the common retirement scheme that has been in force since 1 January 1999 does not discriminate against women. The differentiation is justified by the need to reduce the biological and social differences between women and men and constitutes a compensatory privilege substantiated in the light of constitutional norms. Under the European and international law, a compensatory privilege for females is admissible but is assumed to be transitional and temporary in nature. Article 7 para. 1 of the Council Directive 79/7/EEC of 19 December 1978²⁶ allows member states to maintain differentiated retirement age of men and women. The European Union law prescribes equalising the retirement age of women and men provided that women's development and career opportunities are also equalised. As far as the issue of the retirement age of women is concerned, Professor Ewa Łętowska²⁷ believes that raising it or equalising it for men and women cannot eliminate the differences in the level of pensions. She notices that the new law does not take into account the mechanisms concerning "equal rights to social security" for women and the influence of the capital collected on

²³ To the Constitutional Tribunal judgment of 7 May 2014, K 43/12.

²⁴ G. Uścińska (ed.), *Zabezpieczenie społeczne w Polsce. Problemy do rozwiązania w najbliższej przyszłości*, Instytut Pracy i Spraw Socjalnych, Warszawa 2008, p. 110.

²⁵ Constitutional Tribunal judgments of 15 July 2010, S 2/10; and of 7 May 2014, K 43/12.

²⁶ OJ L 6/24, 10.1.1979.

²⁷ Dissenting opinion on the Constitutional Tribunal judgment of 15 July 2010, K 63/07.

the level of their pensions. The scientist also emphasises there is a lack of adequate compensatory mechanisms for women in the Act that changed the retirement age.

Referring to equality, biological, economic and social differences between women and men or the regulation of the retirement age of women in other countries does not make it possible to draw unequivocal conclusions. The principle of equal treatment regardless of sex constitutes one of the fundamental principles of the European Union law but the principle cannot be directly adopted without taking into account social, biological and economic aspects, traditions and motherhood, i.e. the aspects connected with the role and position of a woman in the family and social life.

The presently changing cultural and civilisational tendencies concerning the position of women in society indicate the need to take into account many aspects, including the right to choose for those who cannot or do not want to continue working due to their health or family circumstances, etc. The culturally established position of women in society reflected in biological aspects and unequal share of maternity and upbringing related functions indicate that women's privilege to retire at an earlier age is just.

3. PRIVILEGES RESULTING FROM WORK IN HARMFUL OR ARDUOUS CONDITIONS

The privilege that entitles people working in harmful or arduous conditions to retire at an earlier age should not raise doubts.

The provision of Article 53 of the Act of 14 December 1982 on retirement pensions for employees and their families²⁸ recognised, inter alia, the following persons as ones employed at special positions: employees of state control bodies, journalists, teachers and fire fighters. The catalogue of persons entitled to earlier retirement seems to be too broadly determined if one takes into account the privileged rights in comparison with most insured persons. The Regulation of the Council of Ministers of 7 February 1983 concerning the retirement age and increased retirement pensions and disability pensions for employees working in special conditions or at special positions²⁹ amended by the Regulation of the Council of Ministers of 21 May 1996,³⁰ based on Article 55 of the Act of 14 December 1982 on retirement pensions for employees and their families determines the types of work and jobs that entitle one to earlier retirement.

The above comments aim to illustrate the context of enacting and amending regulations concerning privileges that entitle employees to earlier retirement due to their employment in harmful and arduous conditions for health or by reason of working at special positions. The presently binding provisions of the Act of 17 December 1998 on old-age and disability pensions paid from the Social Insurance

²⁸ Consolidated text, Dz.U. 1982, No. 40, item 267.

²⁹ Dz.U. 1983, No. 8, item 43.

³⁰ Dz.U. 1996, No. 63, item 292.

Fund³¹ also do not make a clear distinction between working at special positions and working in special conditions.

The Act of 19 December 2008 on bridging pensions defines the work in special conditions (Annex No. 1: List of jobs in special conditions) as work connected with risk factors which means there is a high probability that they can cause permanent damage to health at an old age, work done in special conditions of the working environment determined by natural forces or technological processes, which regardless of the applied preventive measures of technical, organisational and medical nature impose requirements that exceed the level of employees' capabilities, which is limited as a result of the process of aging before they reach the retirement age.³²

The Supreme Court³³ differentiated between the employees working in special conditions and those holding special positions. According to this distinction, work in special conditions means work that is characterised by high harmfulness to health and a high level of arduousness, i.e. both elements (high harmfulness and high arduousness) must occur jointly. Thus, work in harmful conditions does not mean the same as work in special conditions because it must be characterised by a high level of arduousness at the same time. Employees working in special conditions are persons employed to do a job that is highly harmful to health and highly arduous.

The Act of 19 December 2008 on bridging pensions³⁴ also defines holding special positions (Annex No. 2: List of jobs at special positions) as work requiring special responsibility and special psycho-physical fitness, the possibility of which to be properly done in a way not endangering public security, including health and life of other people, decreases before the employees reach the retirement age as a result of the worsening of their psycho-physical fitness connected with the aging process.

The Constitutional Tribunal repeatedly discussed the issue of work in special conditions or at special positions,³⁵ however, it assessed the concepts of "in special conditions or at special positions" jointly. The concept of work "in special conditions" or "at special positions" should be redefined and clearly differentiated because of the fact that their meaning is different and in practice they result in different rights for different positions or professional groups. The provisions of the Act on bridging pensions referred to herein and of the Act of 17 December 1998 on old-age and disability pensions paid from the Social Insurance Fund are incoherent, and because of that open the way to interpretation. The list of jobs in special conditions, including positions exposed to conditions harmful and arduous to health, should result from specialist research and findings of social partners' consultation.

There is no shortage of people willing to get privileges (compensatory or bridging pensions); indeed, their number is growing, which has been mentioned above. Applicants often use devious arguments in order to substantiate their right to a bridging pension. This concerns both persons employed in especially harmful and

³¹ Consolidated text, Dz.U. 1998, No. 162, item 1118.

³² Act of 19 December 2008 on bridging pensions, consolidated text, Dz.U. 2008, No. 237, item 1656, Article 3 para. 1.

³³ Supreme Court judgment of 20 October 2015, III UK 31/15.

³⁴ Dz.U. 2008, No. 237, item 1656, Article 3 para. 3.

³⁵ See the Constitutional Tribunal judgment of 16 March 2010, K 17/09.

arduous conditions and persons whose job has been classified as one at a special position. The trade unions' arguments concerning taking away some privileges and the scope of bridging pensions, which in trade unions' opinion should be maintained as possibly broadest and an obligation to pay social insurance premiums for civil-law contracts³⁶ should be introduced, do not seem convincing in the context of the pension scheme inefficiency. The arguments that, e.g. an older train or car driver constitutes a threat to the security of traffic etc., do not seem convincing, either.

The Constitutional Tribunal indicated that the criterion for granting a bridging pension should not be a political or economic recommendation but a medical one. As a result, the persons entitled to a bridging pension include employees doing specific jobs and not the whole trade.³⁷

Withdrawal of the former rules of retirement at an earlier age for people working in special conditions or at special positions made the legislator pass the Act on bridging pensions. The Bridging Pensions Fund is a state fund earmarked for financing bridging pensions. The right to a bridging pension is an entitlement of persons who worked in special conditions or at special positions for at least 15 years. The requirements for being granted or losing the right to a bridging pension and compensation are laid down in Article 4 of the Act on bridging pensions. The compensation means damages for the loss of the right to be granted retirement at an earlier age in connection with work in special conditions or at a special position for persons who are not granted the right to a bridging pension.

The Bridging Pensions Fund's resources are mainly provided by contributions paid by employers (1.5% of the contribution assessment base) and subsidies from the state budget. In the first years of its operation, the Fund's income was higher than its spending. It is predicted that in 2019 and the years to follow, the subsidy from the state budget will have to considerably increase in order to cover the cost of bridging pensions paid because of constantly growing number of pensioners entitled to them.

Table 1. Costs of bridging pensions

2017		2018		2019	
Quoted costs in thousand PLN	Number of people in thousand	Quoted costs in thousand PLN	Number of people in thousand	Quoted costs in thousand PLN	Number of people in thousand
727,422	22.8	847,960	24.3	1,093,495	31

Source: the author's own development based on the State budget acts for 2016–2018 and the State budget bill for 2019.

³⁶ It is also worth mentioning that the legislator followed the proposals to cover civil-law contracts with social insurance premiums, which resulted in the increase in costs of business operations.

³⁷ See Constitutional Tribunal judgments of 3 March 2011, K 23/09; and of 25 November 2010, K 27/09.

The provision of Article 41 para. 4 of the Act on bridging pensions has obliged social insurance premium payers to list jobs which are connected with working in special conditions or at special positions, and to make contributions to the Bridging Pensions Fund since 1 January 2010. The obligation to pay those premiums for an employee starts on the day they start working in special conditions or at a special position and ends when they stop doing the jobs. It is worth mentioning that the costs of contribution to the Bridging Pensions Fund incurred by employers undoubtedly increase the cost of business operation, and this way they affect the competitiveness of the economy.

The above-described costs of privileges as well as the exemption of some professional groups from the obligation to pay social insurance premiums or high labour costs constitute a negative factor having impact on the efficiency of the pension system in Poland. Any changes in the regulations that introduce new privileges for selected professional groups are unjust for the entirety of employees and have influence on the increase in costs and the efficiency of the system.

Bridging pensions are justified in relation to persons who have been exposed to special harmfulness or arduousness of the conditions of their work and objectively cannot continue working. It seems right to gradually withdraw from compensational and bridging pensions, and it should be the proper step towards rationalisation of the whole system of social security consisting in considerable limitation or elimination of the described privileges.

The right to retirement at an earlier age seems justified in relation to people employed in particularly harmful and arduous conditions for health adequately to the exposure of a profession to objectively harmful and arduous conditions of work. The pension rights for working at special positions may raise doubts. The opinion results from the constitutional principles of equality, solidarity and social justice. The lists of jobs done in special conditions and at special positions should be developed based on scientific criteria and in cooperation with social partners, based on expert research findings.

4. COST OF PRIVILEGES GRANTED AND MAINTAINED

Table 2. Amount and costs of privileges in the social security system

Specification	2005	2010	2015	2016
Population of Poland in million	38.20	38.5	38.4	38.4
Employees ^a in thousand	12,890.0	14,106.0	14,829.0	15,293.3
Employees in agriculture, in thousand	2,134.0	2,376.0	2,384.0	2,385.0
Total number of old-age and disability pensioners in thousand, including:	9,168.6	9,243.4	8,879.6	8,908.9

Table 2 – continuation

Specification	2005	2010	2015	2016
Social Insurance Institution (ZUS)	7,184.2	7,491.4	7,273.8	7,312.8
Ministry of Defence (MON)	153.3	160.5	164.9	163.5
Ministry of the Interior and Administration (MSWiA)	162.5	188.5	205.8	206.1
Ministry of Justice (MS)	24.0	28.4	32.0	32.2
Agricultural Social Insurance Institution (KRUS)	1,644.6	1,374.7	1,203.2	1,194.4
Total value of old-age and disability pensions paid in million PLN, including:	120,666.0	170,879.0	205,804.0	210,095
by ZUS	97,179.9	142,840.8	172,908.8	177,127.9
by MON	4,006.1	5,288.0	6,389.8	6,389.8
by MSWiA	3,919.2	6,047.5	8,157.3	8,281.9
by MS	598.6	954.8	1,316.8	1,341.7
by KRUS	14,962.0	15,748.0	17,031.0	16,954.0
Average old-age and disability pensions in PLN paid by:				
ZUS	1,127.23	1,588.95	1,980.96	2,018
MON	2,177.90	2,745.24	3,229.08	3,257
MSWiA	2,009.61	2,673.74	3,302.53	3,348
MS	2,080.67	2,802.12	3,434.15	3,476
KRUS	758.11	954.68	1,179.63	1,182

^a People who are professionally active.

Source: the author's own development based on *Rocznik statystyczny RP*, GUS, 2017.

- In Poland only 15.2 million out of 38.4 million citizens (40%) are employees.
- At present, circa 9 million people, i.e. almost 60% of employees, are paid old-age and disability pensions. The number is growing.
- The value of old-age and disability pensions exceeded PLN 210 billion in 2016 and constitutes a considerable share (8.85%) in GDP. It is undoubtedly a big and significant burden for the state budget.

Table 3. Proportion of average gross monthly pension to average remuneration in the national economy in 2005–2016

2005		2010		2015		2016	
ZUS ^a	KRUS ^b	ZUS	KRUS	ZUS	KRUS	ZUS	KRUS
66.6	40.5	62.2	35.3	63.7	35.5	62.3	34.2

^a The proportion of an average gross monthly pension from non-agricultural system of social insurance to average remuneration in the national economy in the period 2005–2016.

^b The proportion of an average gross monthly pension paid from KRUS to average monthly remuneration in the national economy in the period 2005–2016.

Source: the author's own development based on *Rocznik statystyczny RP*, GUS, 2017.

- Farmers insured in the Agricultural Social Insurance Institution (KRUS) pay premiums at the level that is 10% lower than the premium paid for employees earning the minimum wages. An average pension paid by KRUS in the period under analysis accounts for 60% of a pension paid by ZUS. The above proportions indicate that farmers are in a privileged position, as far as both the level of premiums and pensions are concerned.

Table 4. Proportion of age and disability pensions to GDP

Specification	2005	2010	2015	2016
GDP value in million PLN	983,302.0	1,445,298.0	1,799,392.0	1,858,468.0
Total value of old-age and disability pensions in million PLN	120,666.0	170,879.0	205,804.0	210,095.0
Share of pensions cost in GDP, in %	8.15	8.46	8.74	8.85

Source: the author's own development based on *Rocznik statystyczny RP*, GUS, 2017.

- The share of pensions cost in GDP is high and growing, which in the context of demographic conditions, low rate of the Poles' professional activity and the consequences of the 500+ benefit scheme for the labour market should be a warning signal mobilising to rationalisation of the social security system.

Table 5. Average gross monthly remuneration in selected sectors

Specification	2005	2010	2015	2016
Total in PLN	2,360	3,324	3,907	4,052
Mining	4,342	5,817	6,837	5,830
Manufacturing	2,099	2,917	3,669	3,827
Education	2,469	3,381	4,133	4,175

Table 5 – continuation

Specification	2005	2010	2015	2016
Professional military service	3,229	4,048	4,334	4,215
Public security officers	2,906	4,202	4,557	4,789
Public administration	3,008	4,013	4,653	4,870
Public prosecutors			12,416	13,129
Common court judges			16,778	17,709

Source: the author's own development based on *Rocznik statystyczny RP*, GUS, 2017.

- The remuneration of people generating GDP (manufacturing) belongs to the lowest category among the presented ones, which should be recognised as a symptomatic rate.
- The level of remuneration presented in the table indicates that judges and public prosecutors belong to professional groups paid best salaries and at least for this reason they should pay appropriate social insurance premiums.
- People insured and paying premiums within the common social insurance system receive much lower pensions than privileged people who do not pay premiums or, like farmers, make symbolic contributions.
- Pensions are paid from the state budget.
- Uniformed service officers are entitled to both a pension and remuneration for work in accordance with privileged rules.
- Privileged groups (inter alia uniform services, judges, public prosecutors) not only benefit from the privilege to retire at an earlier age but also are exempt from social insurance premiums, which means they receive higher remuneration.

Table 6. Remuneration re-grossing

Specification	Gross remuneration in PLN	Net remuneration in PLN	Employer's cost in PLN
Professional military	4,215	3,003	5,083
Public security officers	6,750	4,769	8,141
Public prosecutors	18,700	13,095	22,554
Judges	25,000	17,485	30,152
Manufacturing employees	3,827	2,733	4,615
Miners	5,830	4,128	7,031

Source: the author's own development based on *Rocznik statystyczny RP*, GUS, 2017.

Inclusion of people who are paid salaries within the social security system and re-grossing their remuneration would demonstrate the size of costs incurred by the state budget at present. The statistics of salaries paid within the social security system do not take into account insurance premiums, which causes that a part of cost of the groups' remuneration is hidden. The lack of uniform and coherent social security system affects the level of social inequality, thus it also results in a lack of uniform supervision and standard organisational and financial rules, including the method of calculating pensions. Old-age pensions are calculated and paid by separate pension scheme institutions of particular ministries (MON, MSWiA, MS). The dispersed administration involved in the functioning of many ministerial systems, KRUS and FUS (Social Insurance Fund) undoubtedly also affects the costs incurred by the state budget. It is necessary to put effort into standardising the social security system by limiting privileges³⁸ to the necessary minimum but within the uniform common system covering all professional groups without exceptions.

Social insurance premiums for all periods of employment and with no exceptions should be collected on insurance accounts. It is hard to indicate a rational reason why, e.g. judges, public prosecutors and officers of uniformed services should be exempt from social insurance premiums for their future pensions. If we recognise the need to financially award particular professions or positions, we should adequately remunerate those professions and functions and pay insurance premiums regardless of the type of employers concerned. The issue of costs of the discussed privileges is also the subject matter of many publications³⁹ and scientific debates referred to earlier, which are similar to the opinions presented herein.

The issue of privileges is more far-reaching than it is signalled in this article. It includes a very broad catalogue of benefits: the so-called thirteenth or fourteenth salaries; free railway tickets; allowance for coal, energy, fuel, uniforms, house or flat refurbishing or painting; extra healthcare service in specialist healthcare institutions; extra holidays; different working time; and the right to retire at an earlier age. Some privileges also cover employees' family members. Linking the level of old-age pensions with the period of work and remuneration, and unclear criteria for granting disability pensions,⁴⁰ especially in case of uniformed services, should be recognised as unjust.

³⁸ See T.H. Bednarczyk, *Dostosowywanie systemów emerytalnych do zmieniających się warunków społeczno-ekonomicznych oraz kontrowersje z tym związane*, [in:] M. Żukowski (ed.), *Systemy ubezpieczeń społecznych – między solidaryzmem a indywidualizmem*, Zakład Ubezpieczeń Społecznych, Katolicki Uniwersytet Lubelski Jana Pawła II, Warszawa-Lublin, 2014, p. 162.

³⁹ See: A. Przybyłka, *Przywileje związane z pracą w górnictwie – dawniej i dziś*, [in:] D. Kotlorz (ed.), *Dylematy współczesnego rynku pracy*, „Studia Ekonomiczne”. Zeszyty Naukowe Wydziałowe Uniwersytetu Ekonomicznego w Katowicach, Katowice 2011, pp. 176-178; M. Góra, [in:] A. Dąbrowska-Nowacka (ed.), *Reforma reformy emerytalnej?*, Instytut Badań nad Gospodarką Rynkową i AXA Powszechnie Towarzystwo Emerytalne S.A., Warszawa 2011, p. 20; J. Hausner, *ibid.*, p. 25; online sources: <https://www.money.pl/gospodarka/raporty/artukul/mundurowi;emeryci;przed;50;kosztuja;12;7;mld;zlotych,41,0,877609.html> (accessed on 20.09.2018); <http://www.bankier.pl/wiadomosc/Ile-kosztuja-emerytury-resortowe-7289487.html>; <http://serwis.gazetaprawna.pl/emerytury-i-renty/artykuly/976945,reforma-emerytur-mundurowych.html> (accessed on 28.09.2018).

⁴⁰ G. Szpor (ed.), *System ubezpieczeń społecznych. Zagadnienia podstawowe*, 3rd edn, Wydawnictwo Prawnicze, LexisNexis, Warszawa 2006, p. 30.

Professor Marek Góra believes that welfare consisting in spending the demographic and development related effects has been built on the foundations of economic growth and favourable economic conditions for years and not only in Poland. Public finance of all civilised countries is built on the principle of a financial pyramid, which functions efficiently until there is an inflow of money from economic effects, but due to cultural and demographic factors the tendency has been reversed.⁴¹ The actions undertaken by politicians so far indicate that the change in economic or demographic conditions forces interim actions most often consisting in amendments to legal regulations but without public debate, dialogue and cooperation with social partners. Undertaken steps are usually inspired by political reasons and do not aim to introduce thorough reforms unifying the system of social security.

5. CONCLUSIONS

Regulations concerning privileges proved to be not only lasting but also having a negative influence on the financial situation of all pensioners in Poland in spite of systemic changes introduced in the 1980s and 1990s, and many reforms of the social security system. Over years, a continuous increase in privileges giving the right to retire at an earlier age or the exchange of abolished privileges for new ones (compensation benefits, bridging pensions) have been observed. The attempts to unify the system of social security initiated based on the Act of 13 October 1998 on the social security system did not take longer than five years.

All privileges should result from rationally justified factors, special reasons or achievements of given persons and they should never cover entire professional groups. The only exception should concern a situation when the insured loses health or life in, e.g. a military or rescue operation. Then, the state or the insurer should be obliged to protect their family and provide it with decent means to make a living; however, not the whole professional group but only the person who has suffered damage or their family. Especially arduous or harmful conditions of work that have considerable influence on health can justify a privilege in the form of the right to retirement at an earlier age. Such an approach would be in compliance with the principles of international law,⁴² the provisions of the Constitution of the Republic of Poland and the principles of social coexistence in the context of such values as equality, justice, non-discrimination, etc.

The privileges that are maintained at present are not related to economic efficiency or special merits, they are granted regardless of the efficiency of the institution or company involved and achievements of the people rewarded. They also have their price and value but they indeed burden people who are employed and pay premiums for social insurance. Work that requires readiness to risk life (uniformed

⁴¹ *Systemy emerytalne na świecie – porównanie*, <http://wszechnica.org.pl/wyklad/systemy-emerytalne-na-swiecie-porownanie/> (accessed on 20.09.2018).

⁴² Compare Council Directive 2000/78/EC of 27 November 2000 establishing a general framework for equal treatment in employment and occupation, OJ L 303/16–22, 2.12.2000; ILO Social Security (Minimum Standards) Convention of 28 June 1952 (ILO Convention No. 102).

services) should be adequately paid for but this remuneration should be the basis for calculating adequate premiums in accordance with general provisions.

The old-age pension level should be adequate to the insurance capital collected, the level of remuneration at a given period, the period of employment and age in accordance with standard and commonly binding criteria that are not arbitrary or based on privileges.

The provisions regulating the issues that are important for the public should be drafted based on consensus and the will of representatives expressed by the qualified majority of votes in the Parliament.

As the presented statistics demonstrate, the professional groups privileged are paid relatively high salaries and can pay premiums for their future pensions but the state made them exempt from that obligation.

At present, a big number of pensioners generate considerable costs that hamper the financing of the retirement system. In addition, demographic conditions affect the labour market, the increase in labour efficiency and the social security system. Therefore, it would be desirable to develop a programme of support for entrepreneurship that would rationalise labour costs and motivate to increase employment, especially of people in the pre-retirement age. The 500+ benefit scheme also has a negative consequence for the labour market because a phenomenon of quitting jobs by women whose remuneration is low was observed and in the future it can have an impact on their return to the labour market and old-age pensions.

Each society must resolve the problems related to the social security system on its own and in the right time if it does not want to lead to serious economic and social problems. As it has been demonstrated in this article, the present social security system is very expensive, inefficient, not transparent and unjust. There are not uniform and clear criteria concerning social insurance premiums, granting retirement rights and methods of pension calculation. The state arbitrarily rewards some professional groups with privileges and all employees paying appropriate insurance premiums are burdened with the costs thereof.

The efforts put into reforming the social security system so far have not abolished retirement privileges. What is more, whenever there is an attempt to limit privileges, the beneficiaries refer to the principle of acquired rights and the legislator apparently approves of the arguments and ignores the acquired rights of the people insured in the common system. No wonder that the representatives of privileged groups and trade unions defend their privileges and want to obtain the biggest possible benefits and rights for their members; we cannot blame them for that because this is their role. On the other hand, the role and obligation of the state is to actualise the constitutional principle of justice and social equality.⁴³

The Constitutional Tribunal indicated⁴⁴ that the constitutional guarantees of social rights do not result in an absolute ban on such rationalisation of the system of benefits that would be connected with the limitation of their subjective scope,

⁴³ See Articles 2 and 32 of the Constitution of the Republic of Poland of 2 April 1997, Dz.U. No. 78, item 483.

⁴⁴ Constitutional Tribunal judgment of 8 May 2000, SK 22/99.

the introduction of more restrictive requirements for granting them or a decrease in their level. While establishing the scope of those rights, the legislator should take into account the demand for maintaining the right and just proportions between the level of pension as a “deserved” benefit and the type of “merit” determined first of all based on the period of professional activity leading to the acquisition of the right to retire and the level of remuneration obtained during that professional activity, which results directly from social justice. This means that the legislator can and should rationalise the social security system taking into account the principles of equality and social justice as well as the principles of social coexistence in relation to all professional groups in the same way. The legislator is also obliged to treat pensioners who have the same important characteristic feature equally, which also results from the principle of equality. The necessary condition for introducing changes *in minus* in the situation of some insured persons is that the state authorities act in compliance with the principles of social justice, equal treatment and non-discrimination against beneficiaries, and a proportional decrease in the level of social benefits. The result of the fulfilment of the above requirements is that the persons entitled to social benefits are not protected against the deterioration resulting from the change of law on social security by arguments based on the constitutional principles of the protection of citizens’ trust in the state and its positive law, the protection of acquired rights and the specific property-related nature of the right to social security.⁴⁵

The fact that a constitution grants the right to social security at a determined level does not deprive member states’ authorities of the right to modify it, also in a way unfavourable for the persons entitled, because the constitutional guarantee of the discussed entitlement does not grant it the status of a right that cannot be modified in a way unfavourable for the beneficiaries.⁴⁶ The state is obliged to rationalise the organisation and functioning of the social security system and, first of all, take into account the interests and good of the community, especially because of the contemporary demographic and economic problems.

The present social security system in Poland has a negative impact on the labour market, remuneration and benefits for insured people because of the cost of privileges of selected professional groups that benefit from the output and effects of the work of people insured and paying insurance premiums, which the statistical data presented herein demonstrate. It is also worth mentioning that the cost of the privileges presently offered from the state budget in fact means that the insured employees will have to pay higher premiums, higher taxes and fees for benefits for people who are exempt from those premiums or contributions. It should always be taken into account that what constitutes the source of capital and a nation’s wealth resulting in privileges is work.

In accordance with the norms of international law and national legislation, the legislator is obliged to enact statutes modifying the provisions concerning the social

⁴⁵ A.M. Świątkowski, *Traktatowe i konstytucyjne zabezpieczenia zachowania uprawnień do nabytych świadczeń socjalnych*, Z Zagadnień Zabezpieczenia Społecznego No. 3, 2011 (A. Wypych-Żywicka ed.), Wydawnictwo Uniwersytetu Gdańskiego, p. 118.

⁴⁶ *Ibid.*, p. 109.

security system, provided that burdens and obligations are imposed on all employees equally, regardless of their professional status and position. This also means that the principle of equal treatment and non-discrimination against employees is applied by public authorities. The social security system in Poland needs re-organisation and uniform legal regulations; it also requires abolishing of the right to retire at an earlier age with the exception of work in special conditions that cause a danger of losing one's health or life. This approach is in conformity with scientists' opinions.⁴⁷ The Constitutional Tribunal also approves of the solutions aimed at unifying the right to retire for all insured persons in compliance with constitutional values, especially equality and social justice.⁴⁸

Persons that acquire the right to retire and can remain in the labour market should be motivated to continue working. Thus, there should be solutions developed to activate people to work so that their income from work and not privileges or benefits is their source of means to make a living. Young people, in particular, should be inspired to professional activity and earning their living. The 500+ scheme, in spite of its positive social functions, discourages from working. Employers also should be encouraged to employ people who are older and less efficient but more experienced.

As a result, it would be advisable to create a system based on additional and voluntary participation in insurance schemes and remaining in the labour market as long as possible for people who can and want to work provided that they gain real advantages. Persons at the pre-retirement age should be rationally convinced by adequate regulations⁴⁹ that longer work means higher pensions. The rate should be clearly and firmly determined by legal provisions with no possibility of political manipulations because this always harms the whole system.

The Polish legislator, like legislators in other countries, chose to raise the level of retirement age as the main correctional measure to improve the social insurance system. In the Constitutional Tribunal's opinion,⁵⁰ the state is obliged to take steps to improve the whole system covering various fields of life in order to increase efficiency of activities and create an opportunity of proportional division of the burdens resulting from the crisis. The Constitutional Tribunal also indicated that from the point of view of trust in the state and its law expressed in Article 2 of the

⁴⁷ T. Liszcz, *Ubezpieczenia społeczne w orzecznictwie Trybunału Konstytucyjnego*, [in:] M. Żukowski (ed.), *Systemy ubezpieczeń społecznych – między solidaryzmem a indywidualizmem*, Zakład Ubezpieczeń Społecznych, Katolicki Uniwersytet Lubelski Jana Pawła II, Warszawa-Lublin, 2014, p. 48; J. Hausner, *Jerzy Hausner o emeryturach górniczych*, commentary: http://gornictwo.wnp.pl/jerzy-hausner-o-emeryturach-gornicznych,47521_1_0_0.html (accessed on 5.10.2018).

⁴⁸ Judgment of 3 March 2011, K 23/09.

⁴⁹ See the Act of 18 February 1994 on retirement pensions for officers of the Police, the Internal Security Agency, the Intelligence Service, the Military Counterintelligence Service, the Military Intelligence Service, the Central Anticorruption Bureau, the Border Guard, the Marshal's Guard, the State Protection Service, the State Fire Brigade, the Customs and Revenue Service and the Prison Service and their families, consolidated text, Dz.U. 1994, No. 53, item 214, Article 15 et seq.; Act of 1 February 1983 on retirement pensions for miners and their families, consolidated text, Dz.U. 1983, No. 5, item 32, Article 10a.

⁵⁰ Constitutional Tribunal decision of 17 July 2014, S 3/14.

Polish Constitution, it is especially important that the measures undertaken by the legislator are systemic in nature, consistent and based on uniform and coherent assumptions. The idea that a rise in the retirement age will improve the system was erroneous and illogical. The method of just raising the retirement age does not solve the demographic problem nor does it increase the level of professional activity.

The rise in the retirement age can be considered only when the present social security system is re-organised and unified. Frequent changes in legal relations have negative consequences for the trust in the state and its retirement system, the stability of which to a great extent also depends on the existence or elimination of retirement privileges connected with age and employment within a privileged professional group. The above comments result from many incoherent regulations in this field constituting apparent differences in the retirement rights and privileges.

The comments herein indicate that it is reasonable to abolish all presently existing retirement schemes and unite them to form one common social security system based on a broad social consensus, which might be called the Social Security Code of the Republic of Poland. The retirement system should be uniform, coherent, transparent and understandable.

Everyone, regardless of membership of a particular professional group, should be able to obtain online information about the conditions and level of their future pension. There are already such possibilities in place in some countries.⁵¹ Although Platforma Usług Elektronicznych (PUE), the electronic service platform run by ZUS, operates in Poland, its functionality and usefulness for the insured have a limited scope and significance. Access to PUE requires special formally granted authorisation tools and is available only to persons insured in the Social Insurance Institution.

There is also a need for public debate between social partners, scientists, specialists and citizens over the system and principles of the social security system in order to develop a coherent and stable model for dozens of years, instead of one parliamentary term and continual changes. It is also necessary to unify the premiums payment rules and level as well as the method of pension calculation. This opinion is based on the fact that particular professional groups benefit from the privilege of earlier retirement, which is a considerable burden for the state budget.

The Constitutional Tribunal repeatedly assessed the regulations of the retirement age and the issue of privileges but it usually did it in relation to a particular professional group. It has never analysed or made a complete assessment with respect to all professional groups, and due to that there is no uniform and complete evaluation of the social security system. It repeatedly referred to the principles of social solidarity.⁵² It indicated that the change of the content of the requirements for being granted the right to retire in the period when it is acquired finds justification in such constitutional values as justice understood as the possibly equal share in costs of the fund to be incurred by the successive generations of the insured.

The Constitutional Tribunal recommended that also employers, *inter alia*, take steps in conformity with the assumptions of social solidarity leading to propor-

⁵¹ See <https://www.ssa.gov/site/languages/en/> (accessed on 29.09.2018).

⁵² Constitutional Tribunal judgment of 19 October 1993, K 14/92.

tional distribution of the consequences of the social security system crisis among the broadest possible circle of entities.⁵³ It indicated that all employees (who are professionally active) and not only those who belong to the pension scheme should share the burden of the introduced changes resulting from common circumstances (such as, e.g. demography). The judgment constitutes a clear but so far inactive imperative for the directions of legal regulations and a just division of burdens among the entirety of employees.

A lack of legislative culture is observed in Poland. The presented examples prove that each new political group does not always respect the principle of continuation and permanence of the state. Coming to power, it gives up the implementation of reforms started earlier or undertakes new initiatives that do not result from the party's manifesto or actual social needs without social consultation, which constitutes the violation of the binding legislative principles.⁵⁴ This is partly a consequence of an arbitrary model of law development, without participation of and consultation and cooperation with social partners, and the lack of legal mechanisms limiting politicians' freedom to choose the model of law development and application, especially in relation to regulations covering the issues that are fundamental for the public (social security system). Considerable legislative freedom of the parliamentary majority allows the legislator to freely create privileges or limit rights, which should be disapproved of.

The promotion of the models of legal culture and education at all levels of the social ladder, also within the social security system, can produce positive results and social benefits because of the fact that the present educational system does not cover legal, social and economic issues that constitute an important element of the discussed problems. It is one of the methods leading to the construction of civil society and such a legal system that would be able to develop a civil organisation of the state treating all citizens in the same way in the context of privileges, including the right to retire, without differentiating or granting privileges based on the membership of a particular professional group. Establishing privileges in the inter-war period and maintaining them later left its stamp on the whole social security system and labour market.

The article shows that:

- There are no reasonable grounds for privileged retirement rights for selected professional groups in the context of the principles laid down in Articles 2, 32 and 84 of the Constitution of the Republic of Poland.
- Privileges produce a considerable burden for the social security system because of a large number of pensioners and exemption of some professional groups from social insurance premiums.
- The fact that people who can earn a living stop working and enjoy privileges causes a too heavy burden for the labour market and the state budget. It also affects the real value of pensions for the insured in the common system.

⁵³ Constitutional Tribunal decision of 17 July 2014, S 3/14.

⁵⁴ Sprawozdanie końcowe z realizacji rządowego programu „Lepsze Regulacje 2015” za okres 2012–2015 [Report on “Better Regulations” state programme for 2012–2015], Ministry of Development, Warszawa 2017; J. Osiecka-Chojnacka, *System oceny skutków regulacji w Polsce*, Wydawnictwo Sejmowe dla Biura Analiz Sejmowych, INFOS No. 2 (26), 2008, pp. 2–3.

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ISSUE OF PRIVILEGES IN THE SOCIAL SECURITY SYSTEM. PART 2

Summary

The author illustrates the issue of privileges for selected professional groups that entitle them, inter alia, to retire at an earlier age, based on the legal regulations in force. The purpose of the article is, in particular, to answer the main research question whether the privileged pension rights for selected professional groups are justified in the context of the principles laid down in the Constitution of the Republic of Poland. It also aims to demonstrate that such a wide range of privileges that exempt selected professional groups from the obligation to pay insurance premiums and entitle them to early retirement is a very costly and destructive factor for the entire system and for all the insured in the common pension scheme. The conclusions present the author's views that inspire to revoke the majority of privileges and create a universal, uniform and coherent model of the social security system covering all professional groups. An exception in this area could only be particularly arduous or harmful working conditions that significantly affect health.

Keywords: pensions, officer, cost, privilege, pension system, social security system, benefits, social insurance

PROBLEMATYKA PRZYWILEJÓW
W SYSTEMIE ZABEZPIECZENIA SPOŁECZNEGO. CZĘŚĆ II

Streszczenie

Autor obrazuje problematykę przywilejów dla wybranych grup zawodowych, uprawniających m.in. do wcześniejszej emerytury, na podstawie powoływanych regulacji prawnych. Celem artykułu jest w szczególności udzielenie odpowiedzi na główne pytanie badawcze, czy przywilejowane uprawnienia emerytalne dla wybranych grup zawodowych mają uzasadnienie w kontekście zasad określonych w konstytucji RP. Celem jest także wykazanie, że tak obszerny zakres przywilejów polegających na zwolnieniu wybranych grup zawodowych z obowiązku opłacania składek na ubezpieczenie i uprawniających do wcześniejszej emerytury stanowi czynnik bardzo kosztowny i destrukcyjny dla całego systemu i dla ogółu ubezpieczonych w powszechnym systemie emerytalnym. W konkluzjach opracowania przedstawiono zapytowania autora skłaniające do likwidacji większości powoływanych przywilejów i zbudowania powszechnego, jednolitego i spójnego modelu systemu zabezpieczenia społecznego, obejmującego wszystkie grupy zawodowe. Wyjątek w tym zakresie mogłyby stanowić jedynie szczególnie uciążliwe lub szkodliwe warunki pracy, znacząco wpływające na utratę zdrowia.

Słowa kluczowe: emerytury, funkcjonariusz, koszt, przywilej, system emerytalny, system zabezpieczenia społecznego, świadczenia, ubezpieczenie społeczne

LA PROBLEMÁTICA DE PRIVILEGIOS EN EL SISTEMA DE SEGURIDAD SOCIAL. PARTE II

Resumen

El autor presenta la problemática de privilegios para profesiones determinadas que permiten, entre otros, la jubilación anticipada en virtud de regulación legal. El artículo, en particular, quiere responder a la pregunta principal, si los privilegios de la jubilación para profesiones determinadas quedan fundados en los principios plasmados en la Constitución de la Republica de Polonia. También se pretende demostrar que el alcance tan amplio de privilegios que consisten en exención de obligación de cotizar y posibilidad de jubilación anticipada para profesiones determinadas, son factores muy costosos y destructivos para todo el sistema y para todos asegurados en el sistema común de jubilación. La conclusión presenta la opinión del autor que opta por liquidar mayor parte de privilegios y construir un modelo común, uniforme y coherente de seguridad social que incluya todas las profesiones. La excepción única serían las condiciones de trabajo particularmente gravosas o nocivas que influyan significadamente a la pérdida de salud.

Palabras claves: jubilación, funcionario, coste, privilegio, sistema de pensiones, sistema de seguridad social, prestaciones, seguro social

ВОПРОСЫ ПРЕИМУЩЕСТВ В СИСТЕМЕ СОЦИАЛЬНОГО ОБЕСПЕЧЕНИЯ. ОЧАСТЬ II

Резюме

Автор иллюстрирует вопрос преимуществ/привилегий для отдельных профессиональных групп, предоставляющих право, среди прочего, досрочного выхода на пенсию, на основании цитируемых правовых норм. Цель статьи, в частности, состоит в том, чтобы ответить на главный вопрос исследования, оправданы ли привилегированные пенсионные права отдельных профессиональных групп в контексте принципов, изложенных в польской конституции? Цель также состоит в том, чтобы показать, что такой широкий спектр привилегий, заключающихся в освобождении отдельных профессиональных групп от обязанности платить страховые взносы и предоставляющих им права на досрочный выход на пенсию, является очень дорогостоящим и разрушительным фактором для всей системы и для всех застрахованных в универсальной пенсионной системе. В выводах исследования представлены взгляды автора, побуждающие к ликвидации большинства приведенных привилегий и построению универсальной, единой и последовательной модели системы социального обеспечения, охватывающей все профессиональные группы. Исключением в этом отношении могут быть только особо тяжелые или вредные условия труда, которые существенно влияют на потерю здоровья.

Ключевые слова: пенсии, должностное лицо, стоимость привилегии, пенсионная система, система социального обеспечения, пособия, страхование, социальное обеспечение

FRAGEN ZU DEN PRIVILEGIEN IM SOZIALVERSICHERUNGSSYSTEM. TEIL II

Zusammenfassung

Der Autor erläutert die Frage der Privilegien für ausgewählte Berufsgruppen, unter anderem die Autorisierung vorzeitig in den Ruhestand zu gehen, basierend auf gesetzlichen Bestimmungen. Mit dem Artikel soll insbesondere die zentrale Forschungsfrage beantwortet werden, ob privilegierte Rentenansprüche für ausgewählte Berufsgruppen im Rahmen der in der polnischen Verfassung festgelegten Grundsätze gerechtfertigt sind? Ziel ist es auch zu zeigen, dass ein so breites Spektrum von Privilegien, die darin bestehen, ausgewählte Berufsgruppen von der Pflicht zur Zahlung von Versicherungsbeiträgen zu befreien und sie zur vorzeitigen Pensionierung zu berechtigen, für das gesamte System und alle Versicherten des Rentensystems sehr kostspielige und destruktive Faktoren sind. Die Ergebnisse der Studie präsentieren die Ansichten des Autors, die zur Liquidierung der meisten angeführten Privilegien und zur Schaffung eines universellen, einheitlichen und kohärenten Modells des Sozialversicherungssystems führen, das alle Berufsgruppen abdeckt. Eine Ausnahme könnten in dieser Hinsicht nur besonders schwierige oder schädliche Arbeitsbedingungen sein, die den Gesundheitsverlust erheblich beeinträchtigen.

Schlüsselwörter: Pensionen, Offizier, Kosten, Privileg, Pensionsystem, Sozialversicherungssystem, Leistungen, Versicherung sozial

PROBLÈMES DE PRIVILÈGES DANS LE SYSTÈME DE SÉCURITÉ SOCIALE.
PARTIE II

Résumé

L'auteur illustre la question des privilèges accordés à certains groupes professionnels, donnant droit, entre autres, à une retraite anticipée, sur la base de dispositions légales citées. Le but de cet article est notamment de répondre à la question principale de la recherche: est-ce que les droits à pension privilégiés de certains groupes professionnels sont justifiés dans le contexte des principes énoncés dans la constitution polonaise? L'objectif est également de montrer qu'un aussi large éventail de privilèges consistant à exempter certains groupes de professionnels de l'obligation de verser des cotisations d'assurance et à leur permettre de prendre une retraite anticipée sont des facteurs très coûteux et destructeurs pour l'ensemble du système et pour tous les assurés du système de retraite universel. Les conclusions de l'étude présentent les points de vue de l'auteur qui ont conduit à la liquidation de la plupart des privilèges invoqués et à la construction d'un modèle universel, uniforme et cohérent du système de sécurité sociale, couvrant tous les groupes professionnels. Une exception à cet égard ne pourrait être que des conditions de travail particulièrement pénibles ou nuisibles qui affectent considérablement la perte de santé.

Mots-clés: pensions, officier, coût, privilège, système de pension, système de sécurité sociale, prestations, sécurité sociale

PROBLEMATICA DEI PRIVILEGI NEL SISTEMA DI PREVIDENZA SOCIALE.
PARTE II

Sintesi

L'autore illustra la problematica dei privilegi di determinati gruppi professionali che danno tra l'altro diritto a pensione anticipata, sulla base delle norme giuridiche richiamate. L'obiettivo dell'articolo è in particolare fornire una risposta alla principale domanda dell'analisi, se i diritti pensionistici privilegiati siano motivati o meno nel contesto dei principi stabiliti nella costituzione della Repubblica di Polonia. L'obiettivo è anche indicare che tale esteso ambito di privilegi, che consistono nell'esenzione di determinati gruppi professionali dall'obbligo di versamento dei contributi previdenziali e nel diritto alla pensione anticipata sono fattori molto costosi e distruttivi per l'intero sistema e per la totalità degli assicurati nel sistema pensionistico generale. Nelle conclusioni dell'elaborato sono state presentate le riflessioni dell'autore che inducono a liquidare la maggior parte dei privilegi richiamati e a costruire un modello di sistema di previdenza sociale universale, uniforme e coerente, che comprenda tutti i gruppi professionali. L'unica eccezione in tale ambito potrebbe essere costituita da condizioni di lavoro particolarmente gravose o nocive, che influiscono significativamente sulla perdita della salute.

Parole chiave: pensioni, funzionario, costo, privilegio, sistema pensionistico, sistema di previdenza sociale, prestazione, assicurazione sociale

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