



RULES FOR DETERMINING AND DOCUMENTING INCOME

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I. Basic Definitions

Child – refers to one’s biological child, spouse’s child, adopted child, a child in the process of being adopted, or a child under legal guardianship.

Disabled child – a disabled child of a student, a student’s spouse or parents, legal or de facto guardians of a student, regardless of age, who hold a certificate of disability or degree of disability or a certificate referred to in [Article 5](#) and [Article 62](#) of the Act of August 27, 1997, on vocational and social rehabilitation and employment of persons with disabilities (Journal of Laws of 2024, item 44, 858, 1089 and 1165).

Legal Guardian of the Child – refers to a person who is the actual caregiver of the child, having filed an application to the family court for the adoption of the child.

Learning person – refers to an adult learner who is not financially supported by their parents due to their death or a court ruling/settlement establishing their right to alimony from them.

Institution Providing Full-time Care – refers to institutions such as social care homes, youth care centers, juvenile detention centers, correctional facilities, remand centers, prisons, military schools, or other schools providing full support free of charge.

Farm – refers to an agricultural holding as defined by the regulations on agricultural tax (i.e., land covering an area exceeding 1 physical ha or 1 conversion ha, owned or possessed by an individual, legal entity, or organizational unit, including companies without legal personality).

Pensions and Disability Pensions – refers to old-age pensions, disability pensions, and pensions for incapacity to work, including training pensions as specified in regulations on pensions and disability pensions from the Social Insurance Fund, on farmers' social insurance, on pension provisions for officers of the Police, Internal Security Agency, Intelligence Agency, Military Counterintelligence Service, Military Intelligence Service, Central Anti-Corruption Bureau, Border Guard, State Protection Service, State Fire Service, Customs and Fiscal Service and Prison Service, as well as for their families, on pension benefits for professional soldiers and their families, on benefits for war and military invalids and their families, on war veterans and certain individuals who were victims of wartime and post-war repression, as well as pensions for retired judges defined in laws on the system of common courts, laws on the prosecutor's office, and laws on the Supreme Court, as well as training pensions and pensions for incapacity to work as defined by social insurance regulations for work-related accidents and occupational diseases, pensions for incapacity to work specified by regulations on benefits due to accidents or occupational diseases arising under specific circumstances, as well as structural pensions specified in regulations on supporting rural development using funds from the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and in the regulations on supporting rural development using funds from the European Agricultural Fund for Rural Development.

Family Income – refers to the sum of the incomes of family members.

Income of a Family Member refers to the average monthly income of a family member earned in the calendar year preceding the academic year.

Other Sources of Income include any financial resources used to cover the costs of living for the student and their family members, which are not included in the income components, such as:

- a. Income of persons who actually support the student and/or their family but are not included in the family composition for the purpose of applying for student financial assistance;
- b. Benefits granted under the Act of November 28, 2003, on family benefits (Journal of Laws of 2025, item 1208) received by family members (e.g. family allowances, care benefits, childbirth allowances, parental benefits, and allowances paid by municipalities, etc.);
- c. Additional annual cash benefits granted to pensioners or disability pensioners (commonly referred to as "13th salary" or "14th salary", etc.);
- d. Benefits mentioned in Article 86(1), Article 359(1), and Article 420(1) of the Act of July 20, 2018, on Higher Education and Science (Journal of Laws of 2024, item 1571) – (i.e. social scholarships, scientific scholarships, scholarships for persons with disabilities, allowances, ministerial scholarships, scholarships referred to in Article 420(1) – Law on Higher Education and Science),
- e. Scholarships received by pupils, students, and doctoral students from:
 - o European Union structural funds,
 - o Non-repayable funds from aid provided by member states of the European Free Trade Agreement (EFTA),
 - o International agreements or implementation programs drawn up for these agreements or international scholarship programs,
- f. Financial assistance benefits received by pupils/students under the regulations of the educational system,

- g. Social scholarships granted by entities referred to in Article 21(1)(40b) of the Act of July 26, 1991, on Personal Income Tax (Journal of Laws of 2026, item 592 as amended);
- h. Tax-exempt funds that do not constitute sources of income;
- i. Other.

Employment and Gainful Work – performing work under an employment relationship, service relationship, contract of employment for work at home, or providing services or performing work based on an agency contract, contract of mandate, contract for specific work, or during the period of membership in an agricultural production cooperative, agricultural circle cooperative, or agricultural service cooperative, as well as conducting non-agricultural business activities.

II. General Rules

1. A social scholarship may be granted to a student who meets the eligibility conditions for benefits specified in the Regulations on Benefits for Students and Doctoral Students of the Warsaw University of Life Sciences (SGGW), hereinafter referred to as the “Regulations.”
2. In cases not covered by the Regulations, the rules outlined in the Higher Education and Science Act of July 20, 2018, and the Family Benefits Act of November 28, 2003, apply.
3. Decision-making bodies responsible for granting social scholarships to students aim to assess the student’s true financial situation. For this purpose, the average monthly net income per person in the student’s family is calculated. In justified cases, the scholarship body may carry out additional investigations, including verifying the true sources of income.
4. If there has been a **loss or gain of income**, this fact is taken into account when calculating the income. That is, lost income is excluded, while newly gained net income (which has not been included in the income confirmed by the Tax Office) must be added. This is documented by an income payer’s certificate or a PIT-11 form and a work certificate.
5. Income earned in a **currency other than the Polish zloty (PLN)** is converted based on the average foreign exchange rate announced by the National Bank of Poland (NBP) on the last business day of the calendar year, which forms the basis for determining the family members’ income in relation to the eligibility for a social scholarship.
If a family member has earned income abroad that was not earned during the calendar year used to determine eligibility for the social scholarship, this income is converted based on the average foreign exchange rate from the last business day of the month following the month in which the income was earned.
6. Amounts of child support/alimony paid to individuals other than those mentioned in Chapter V, “Family Composition,” item 1, are deducted from the family member’s income.

III. Documentation Rules

1. The student must submit the necessary original documents or certified copies. Copies of documents required for eligibility to benefits can be certified by an authorized employee of SGGW, a notary, or the institution that issued the document.
2. If the documentation is in a foreign language, the applicant must submit a translation into Polish by a **sworn translator**.
3. All statements provided by the student must be submitted under penalty of criminal liability, citing the following clause:
“Aware of the criminal liability under Article 286(1) of the Penal Code of June 6, 1997 (Journal of Laws 2025, item 383, as amended), i.e. “Whoever, in order to achieve financial gain, causes another person to disadvantageously dispose of their own or someone else’s property by misleading them or exploiting their error or inability to correctly comprehend the undertaken action, is subject to a penalty of imprisonment from 6 months to 8 years.””

4. All statements related to the application for benefits must be made by the student, who is the applicant. Any statement made by another person (e.g., ascendants or other individuals contributing to the student's financial support) can only be included in the application as a notarial document.

IV. Income Components

1. When calculating income **the following are taken into account:**
 - 1) Revenues subject to taxation under the rules specified in Article 27, Article 30b, Article 30c, Article 30e, and Article 30f of the Personal Income Tax Act of July 26, 1991 (Journal of Laws of 2026, item 592 as amended), reduced by deductible costs, due personal income tax, social security contributions not included in deductible costs, and health insurance contributions;
 - 2) Income from activities subject to taxation under the Act of November 20, 1998, on flat-rate income tax on selected revenues achieved by natural persons (consolidated text, Journal of Laws of 2025, item 843, as amended) (monthly income in the amount of 1/12 of the income announced annually, by way of an announcement, by the minister responsible for family affairs in the Official Journal of the Republic of Poland "Monitor Polski" by August 1 of each year);
 - 3) Other income not subject to taxation under the provisions of the Personal Income Tax Act, indicated in the instructions to the statement in **Appendix No. 2a**, i.e.:
 - Revenues exempt from personal income tax under Article 21(1)(148) of the Act of July 26, 1991, on Personal Income Tax, reduced by social insurance contributions and health insurance contributions – **Young People's Relief**;
 - Scholarships for the unemployed, financed by the European Union or the Labor Fund, regardless of the entity paying them;
 - Cash receivables from renting guest rooms in residential buildings located in rural areas on a farm to persons staying for leisure, and income derived from providing board to these persons;
 - Income from non-agricultural business activities taxed in the form of a flat rate on recorded revenues, as referred to in Article 21(1)(152)(c), Article 21(1)(153)(c), and Article 21(1)(154) of the Act of July 26, 1991, on Personal Income Tax, determined based on the declaration concerning each family member;
 - Income derived from business activities conducted based on a permit in a special economic zone as specified in the regulations on special economic zones;
 - Income derived from an agricultural holding;
 - Sickness benefits as specified in the provisions on farmers' social insurance and the provisions on the social insurance system;
 - Income of members of agricultural production cooperatives due to their membership in an agricultural production cooperative, reduced by social insurance contributions;
 - Benefits specified in the provisions on the performance of duties of a Member of Parliament or Senator;
 - Allowance amounts exempt from personal income tax, received by individuals performing activities related to fulfilling social and civic duties;
 - Doctoral scholarships granted under Article 209(1) and (7) of the Act of July 20, 2018, on Higher Education and Science (Journal of Laws 2024, item 1571), sports scholarships granted under the Act of June 25, 2010, on Sports (Journal of Laws 2026, item 95), and other social scholarships granted to pupils or students;
 - Financial assistance referred to Article 212 of the Act of July 20, 2018, on Higher Education and Science (i.e. doctoral scholarship granted by a local government unit);

- Income derived abroad (outside of the Republic of Poland), reduced respectively by income tax and mandatory social insurance and health insurance contributions paid abroad;
- Parental benefit;
- Maternity allowance as specified in the provisions on farmers' social insurance;
- Amounts received under Article 27f(8-10) of the Act of July 26, 1991, on Personal Income Tax – **Child Tax Relief**;
- Child support;
- Child support advance specified in the provisions on procedures against child support debtors and the child support advance;
- Cash benefits paid in cases of ineffective child support enforcement;
- Pensions specified in the provisions on supporting rural development from the resources of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund, as well as in the provisions on supporting rural development with the participation of funds from the European Agricultural Fund for Rural Development;
- Cash benefit specified in the Act of March 20, 2015, on opposition activists against the communist regime and individuals repressed for political reasons (Journal of Laws of 2026, item 1053);
- Revenues exempt from personal income tax under Article 21(1)(152)(a), (b), and (d) and Article 21(1)(153)(a), (b), and (d) of the Act of July 26, 1991, on Personal Income Tax, as well as Article 21(1)(154) of this Act concerning revenues from official service relationships, employment relationships, putting-out system, cooperative employment relationships, contracts of mandate, specified in Article 13(8) of the Act of July 26, 1991, on Personal Income Tax, maternity allowances specified in the Act of June 25, 1999, on cash benefits from social insurance in case of sickness and maternity, reduced by social insurance and health insurance contributions;
- Revenues exempt from personal income tax under Article 21(1)(152)(c), Article 21(1)(153)(c), and Article 21(1)(154) of the Act of July 26, 1991, on Personal Income Tax, derived from non-agricultural business activities taxed according to the rules specified in Articles 27 and 30c of this Act, reduced by social insurance contributions and health insurance contributions;
- Monetary receivables from employment relationships received during cadet service by officers of the Police, State Fire Service, Border Guard, Government Protection Bureau, and Prison Service, calculated for the period in which these individuals derived income;
- Monetary receivables paid to police officers, soldiers, customs officers, and employees of military and police units deployed outside the country's borders to participate in armed conflicts or to strengthen the state's or allied forces, peacekeeping missions, anti-terrorism activities, or their aftermath, as well as cash receivables paid to soldiers, police officers, customs officers, and employees serving as observers in peacekeeping missions of international organizations and multinational forces;
- Monetary equivalents for coal allowances specified in the provisions on the commercialization, restructuring, and privatization of the state-owned enterprise "Polish State Railways";
- Cash equivalents for the right to free coal as specified in the provisions on the restructuring of the hard coal mining industry in the years 2003-2006;
- Cash benefits, compensatory allowance, and electricity allowance specified in the provisions on cash benefits and rights granted to soldiers of substitute military service forcibly employed in coal mines, quarries, uranium ore plants, and construction battalions;
- Pensions paid to repressed individuals and their family members, granted under the provisions on the benefits for war and military invalids and their families;

- Pensions specified in the provisions on the benefits for war and military invalids and their families;
- Veteran's allowance, electricity allowance, and compensatory allowance specified in the provisions on combatants and certain persons who were victims of wartime and post-war repression;
- Cash benefit specified in the provisions on the cash benefits for individuals deported for forced labor and imprisoned in labor camps by the Third Reich or the Union of Soviet Socialist Republics;
- Electricity allowance, retirement pensions, and pensions received by individuals who lost their sight due to wartime activities between 1939-1945 or the explosion of unexploded ordnance remaining from the war;
- Disability pensions for war-related disabilities, benefits received by war victims and their family members, accident pensions for individuals whose disability resulted from forced labor in the Third Reich between 1939-1945, received from abroad;
- non-repayable foreign aid received from foreign governments, international organizations, or international financial institutions, from non-repayable aid granted under unilateral declarations or agreements concluded with these countries, organizations, or institutions by the Council of Ministers, the competent minister, or governmental agencies, including cases where the transfer of these funds is made through an entity authorized to distribute non-repayable foreign aid for the benefit of the entities for whom the aid is intended;
- Receivables from employment or scholarships for individuals residing in the territory of the Republic of Poland, who are temporarily abroad, in an amount equivalent to the value of allowances for business travel outside the country established for employees of state or local government budgetary units under the Act of June 26, 1974 - Labor Code (Journal of Laws 2025, item 277 as amended);
- Allowances for clandestine education specified in the Act of January 26, 1982 – Teachers' Charter (Journal of Laws of 2026, item 515 as amended).

2. When calculating income **the following are not taken into account:**

- 1) Benefits mentioned in Article 86(1), Article 359(1), and Article 420(1) of the Act of July 20, 2018, on Higher Education and Science. i.e. social scholarship, scholarship for persons with disabilities, the Rector's scholarship, allowances, the Minister's scholarship, scholarship from the university's own fund;
- 2) Scholarships received by pupils, students, and doctoral students from:
 - European Union structural funds,
 - Non-repayable funds from aid provided by member states of the European Free Trade Agreement (EFTA),
 - International agreements or implementation programs drawn up for these agreements or international scholarship programs;
- 3) Financial assistance benefits received by pupils/students under the Act of September 7, 1991, on the educational system (Journal of Laws of 2025, item 881 as amended);
- 4) Social scholarships granted by entities referred to in Article 21(1)(40b) of the Act of July 26, 1991, on Personal Income Tax (Journal of Laws of 2026, item 592, as amended);
- 5) The 13th and 14th pension benefits;
- 6) Benefits granted under the Act of November 28, 2003, on family benefits (Journal of Laws of 2025, item 1208 as amended).

V. Family Composition

1. When determining the amount of monthly income per person in the family of a student applying for a social scholarship, the following incomes are taken into account - Income earned by:
 - a) the student,
 - b) the student's spouse,
 - c) the student's parents, legal or de facto guardians,
 - d) dependents of the persons referred to in items (a-c), minors, children receiving education up to the age of 26, and if the 26th year of life falls in the last year of studies, until its completion, and children with disabilities regardless of age.However, if a family member is placed in foster care or an institution providing full-time care, that person is not included in the family composition.
2. The student may apply for a social scholarship without declaring the income of the persons listed in item 1(c) and the children dependent on them, as mentioned in item 1(d), if they meet one of the following conditions:
 - 1) They have turned 26 years old,
 - 2) They are married,
 - 3) They have children as defined in point 1(d),
 - 4) They reached adulthood while in foster care,
 - 5) They have a regular source of income, and their average monthly income in the previous tax year and in the current year, in the months preceding the month in which the declaration of not running a joint household with either parent, legal guardian, or de facto guardian was submitted, is equal to or greater than 40% of the minimum wage established as of January 1 of the year preceding the academic year for which the social scholarship is granted, pursuant to the Act of October 10, 2002, on minimum wage.and submits a declaration according to the template in Appendix No. 1c.

VI. Rights of Foreigners and Documentation

A foreigner may apply for a social scholarship if they or a member of their family, as referred to in Article 324(2) and (3) of the Act of July 20, 2018, on Higher Education and Science, hold one of the following documents:

- 1) **ID card or passport** for a student holding citizenship of an EU Member State, the Swiss Confederation, or a Member State of the European Free Trade Association (EFTA) - a party to the European Economic Area Agreement and their family members, residing in the territory of the Republic of Poland **and**:
 - a) **Certificate of registration in the CEIDG** for self-employed students or a contract of employment in the case of an employee as referred to in Article 2 items 5 and 7 of the Act of July 14, 2006, on the entry, residence, and departure from the territory of the Republic of Poland of citizens of EU Member States and their family members (Journal of Laws of 2026, item 1065, as amended),
 - b) **Certificate of temporary incapacity to work or certificate of taking up vocational education/training or certificate regarding the unemployed status**, retaining the right of residence in the cases referred to in Article 17 of the Act mentioned in (a), from the County Employment Office,
 - c) having **permanent residence rights**,
- 2) **ID card or passport** for a student who is a citizen of the United Kingdom of Great Britain and Northern Ireland, referred to in Article 10(1b) or (1d) of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ EU L of 31.01.2020, p. 7, as

amended), and their family members, residing in the territory of the Republic of Poland, **and;**

- a) **Certificate of registration in the CEIDG** for self-employed students or an employment contract in the case of an employee as referred to in Article 2 items 5 and 7 of the Act of July 14, 2006, on the entry, residence, and departure from the territory of the Republic of Poland of citizens of EU Member States and their family members (Journal of Laws of 2026, item 1065),
- b) **Certificate of temporary incapacity to work or certificate of taking up vocational education/training** or certificate **regarding the unemployed status**, retaining the right of residence in the cases referred to in Article 17 of the Act mentioned in (a), from the County Employment Office,
- c) having permanent residence rights,
- as well as the **ID card or passport** of the family members of the student residing in the territory of Poland;
- 3) **Residence card** for a student who has been granted permanent residency or has the status of a long-term resident of the European Union;
- 4) **Residence card and the decision of the Mazovian Voivode granting a residence card**, for a student who has been granted temporary residency due to circumstances mentioned in Article 127, Article 137a, Article 159(1) or Article 186 section 1(3) or (4) of the Act on Foreigners of December 12, 2013 (Journal of Laws of 2025, item 1079, consolidated text);
- 5) **Residence card**, for a student who holds refugee status granted in the Republic of Poland or is under temporary or subsidiary protection in the territory of the Republic of Poland;
- 6) **Certificate confirming their knowledge of the Polish language as a foreign language**, referred to in Article 11a(2) of the Act of October 7, 1999, on the Polish language (Journal of Laws of 2026, item 81, as amended), at least **at the C1 proficiency level**;
- 7) **The Pole's Card (Karta Polaka)**, for a student who holds the Pole's Card or a person who has been issued a decision confirming Polish origin;
- 8) **Civil status certificate and Polish citizenship certificate**, containing information about the document confirming this fact (i.e., Polish passport or ID card), along with information about the series and number of the document, the date of issuance, and expiration date; for a student who is a spouse, ancestor, or descendant of a Polish citizen residing in the territory of the Republic of Poland;
- 9) **Residence card and the decision of the Mazovian Voivode granting it** for a student who has been granted temporary residency in connection with circumstances mentioned in Article 151(1) or Article 151b(1) of the Act on Foreigners of December 12, 2013, or a student residing in the territory of the Republic of Poland due to short-term researcher mobility under the conditions specified in Article 156b(1) of this Act, or holding a national visa for the purpose of conducting scientific research or development work.

Family members of the individuals referred to in items (1) and (2) are considered to be the persons listed in Article 2(4) of the Act of July 14, 2006, on the entry, residence, and departure from the territory of the Republic of Poland of citizens of EU Member States and their family members (Journal of Laws of 2026, item 1065).

VII. Child Support/Alimony

- 1) If a family member has a legal right to child support/alimony determined by a court judgment, court settlement, or mediator settlement, the family's income constituting the basis for establishing the right to benefits includes the amount of child support/alimony received.

- 2) If a family member has an established legal right to child support/alimony, but receives it in an amount lower than that determined by a court judgment, court settlement, or mediator settlement, the child support/alimony in the amount of the enforced benefits is included in the income, accompanied by a certificate of ineffective or partial enforcement of child support/alimony.
- 3) In the case of receiving child support/alimony payments from a public institution, the family's income will include the amount of the received payments.

VIII. Agricultural Holding

When calculating income from an **agricultural holding**, the family's income is determined based on the average number of conversion hectares in the family's possession during the calendar year preceding the academic year, as well as the average income per conversion hectare from individual agricultural holdings. This is announced annually through a notice by the President of the Central Statistical Office, pursuant to Article 18 of the Act of November 15, 1984, on agricultural tax (Journal of Laws 2025, item 1344).

When calculating the family income derived from an agricultural holding, the land **leased out is included** in the area forming the basis for calculating agricultural tax, except in the following cases:

- Land leased based on a lease agreement entered into according to regulations on farmers' social insurance, covering part or all of the agricultural holding;
- An agricultural holding transferred for use by an agricultural production cooperative;
- An agricultural holding leased out in connection with receiving a pension as defined in the provisions on supporting rural development from the resources of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund, as well as in the provisions on supporting rural development with the participation of funds from the European Agricultural Fund for Rural Development.

According to the provisions of the Act on Farmers' Social Insurance, this refers to a lease agreement made in writing for a period of at least 10 years, registered in the land and building registry, with a person who is not:

- The spouse of the lessor,
- The descendant or stepchild of the lessor,
- The spouse of a descendant or stepchild,
- A person living in a shared household with the lessor,
- The spouse of a person living in a shared household.

When determining the family income derived by the lessee of an agricultural holding leased out under the above terms or leased from the National Support Center for Agriculture, the income from the agricultural holding is reduced by the rent paid for the lease.

IX. Loss of Income

If a family member loses income during the calendar year preceding the academic year or after that year, the lost income is not included when determining their income.

The provisions regarding the loss of and deriving income **do not apply**, if a family member, a learning person or a child under the care of a legal guardian lost income for these reasons and, **within 3 months** from the date of losing income, gained income from the same employer, contractor, or client, or resumed non-agricultural business activities.

A change in employment conditions does not constitute income acquisition (e.g. salary increase, increase in working hours) or income loss (e.g., salary reduction, reduction in working hours).

Loss of income is understood as the loss caused by:

- 1) Obtaining the right to parental leave,
- 2) Loss of unemployment benefits or scholarships,
- 3) Loss of employment or other paid work,
- 4) Loss of pre-retirement allowances or pre-retirement benefits, teacher's compensatory benefits, as well as old-age or disability pensions, family pensions, social pensions, **supplementary allowances**, or the supplementary parental benefits mentioned in the Act of January 31, 2019, on supplementary parental benefits (Journal of Laws of 2025, item 1577), or the cash benefit granted under the principles defined in the Act of February 8, 2023, on cash benefits for family members of officers or professional soldiers whose death occurred in connection with their service or while performing life-saving actions or property protection actions while off duty (Journal of Laws of 2023, item 658),
- 5) Removal from the register of non-agricultural business activity or suspension of its operation within the meaning of Article 16b of the Act of December 20, 1990, on Farmers' Social Insurance (Journal of Laws 2025, item 1710, as amended) or Article 36aa(1) of the Act of October 13, 1998, on the Social Insurance System (Journal of Laws 2026, item 199, as amended),
- 6) Loss of sickness benefits, rehabilitation benefits, or maternity benefits granted after the loss of employment or other paid work,
- 7) Loss of court-ordered child support/alimony due to the death of the person obligated to pay these benefits, or loss of cash benefits paid in cases of ineffective child support/alimony enforcement due to the death of the person obligated to pay these benefits,
- 8) Loss of parental benefits,
- 9) Loss of maternity allowance as specified in the provisions on farmers' social insurance,
- 10) Loss of doctoral scholarship specified under Article 209(1) and (7) of the Act of July 20, 2018, on Higher Education and Science

X. Deriving Income

In the event of a family member **deriving income** during the calendar year preceding the academic year, when determining the income of that family member, the income derived in that year is divided by the number of months in which the income was derived, provided that the income is derived during the period for which the right to the scholarship is established or verified.

If a family member **derives income** after the calendar year preceding the academic year, the family income is determined based on the income of the family member, increased by the amount of income derived in the month following the month in which the income was derived, provided that the income is derived during the period for which the right to the scholarship is established or verified.

Deriving income is understood as income gained through:

- 1) End of parental leave,
- 2) Receipt of unemployment benefits or scholarships,
- 3) Obtaining employment or other paid work,
- 4) Receipt of pre-retirement allowances or pre-retirement benefits, teacher's compensatory benefit, as well as old-age or disability pensions, family pensions or social pensions,

supplementary allowances or the supplementary parental benefits mentioned in the Act of January 31, 2019, on supplementary parental benefits, or the cash benefit granted under the principles defined in the Act of February 8, 2023, on cash benefits for family members of officers or professional soldiers whose death occurred in connection with their service or while performing life-saving actions or property protection actions while off duty (Journal of Laws of 2023, item 658),

- 5) Starting a non-agricultural business activity or suspension of its operation within the meaning of Article 16b of the Act of December 20, 1990, on Farmers' Social Insurance (Journal of Laws 2025, item 1770, as amended) or Article 36aa(1) of the Act of October 13, 1998, on the Social Insurance System (Journal of Laws of 2026, item 199, as amended),
- 6) Receipt of sickness benefits, rehabilitation benefits, or maternity benefits granted after the loss of employment or other paid work,
- 7) Receipt of parental benefits,
- 8) Receipt of maternity allowance as specified in the provisions on farmers' social insurance,
- 9) Receipt of doctoral scholarship specified under Article 209(1) and (7) of the Act of July 20, 2018 – Law on Higher Education and Science.

The student is **obligated to report the fact of deriving income**, including that of a family member.

XI. List of Required Documents for Applying for a Social Scholarship

MANDATORY DOCUMENTS (applies only to students)

Student declaration on the income of the student and their family members achieved in the calendar year preceding the academic year in which the right to a social scholarship is determined, not subject to personal income tax (the template of the declaration is provided in **Appendix No. 2a**) – the student declaration concerns the income derived by all family members, including minors;

MANDATORY DOCUMENTS (for adult family members, including in the student)

1. **Certificates from the tax office** on income subject to taxation under the provisions of Article 27, Article 30b, Article 30c, Article 30e, and Article 30f of the Act of July 26, 1991, on personal income tax (Journal of Laws of 2026, item 592, as amended) achieved in the calendar year preceding the academic year for which the benefit is to be granted containing information on the amount of personal income tax due and social security contributions not included in the costs of deriving income;
2. **Certificates** from public institutions (**ZUS/KRUS**) containing information on the amount of health insurance contributions in the calendar year preceding the academic year for which the benefit is to be granted, for individuals who derived income listed in the tax office certificate during that year.
3. **Certificates from the tax office** for individuals settling under the provisions of the **flat-rate** income tax on certain income derived by individuals, detailing the amount of income and the amount and form of tax paid in the calendar year preceding the period for which the benefit is being determined.

OTHER DOCUMENTS (depending on individual circumstances)

Certificate from the competent municipal authority regarding **the size of the agricultural holding** (expressed in conversion hectares for the overall area in the calendar year preceding the academic year for which the benefit is to be granted),

NOTE: Family members of the student who own an agricultural holding and are insured by KRUS are required to submit a certificate confirming this insurance **and whether or not they received sickness benefits** related to this in the calendar year preceding the academic year for which the benefit is to be granted. The amount of the benefit must be indicated in the declaration, following the template in Appendix No. 2a;

Lease agreement – in case part or all of the family's agricultural holding has been leased under an agreement pursuant to the provisions on farmers' social insurance, or if the holding has been leased in connection with receiving a pension as specified in the regulations on supporting rural development from the Guarantee Section of the European Agricultural Guidance and Guarantee Fund or when leasing land with an obligation to pay rent from the lease;

Agreement on contributing agricultural land in case the agricultural holding has been contributed for use by an agricultural production cooperative;

A certificate from the employment office, confirming unemployment status with or without the right to unemployment benefits, and the amount of benefits

received;
Certificate from the social assistance center or social services center confirming the use of social assistance benefits by the student or family members in the year the application is submitted;
A certificate of income derived abroad (outside the Republic of Poland), in the calendar year for which the income is being determined;
A copy of registration in the Central Register and Information on Business Activity (CEIDG) confirming the registration or resumption of business activity;
Abridged copy of birth certificate of a child or another document confirming the child's age;
Certificate of the child or learning person's enrollment at school or university during the current academic year;
Disability degree certificate – if the family is raising a disabled child over the age of 18 who is not continuing education or undertaking employment;
Copy of the final court ruling granting divorce or separation ;
Certificate from the relevant Police unit confirming a report of a missing person . For foreigners, the certificate must come from the relevant institution. When determining the family composition and income, the income of the missing family member is not taken into account;
Full or abridged copy of the death certificate of a parent in the case of a single parent raising a child;
Full copy of the child's birth certificate if the father is unknown;
Copy of the final family court ruling on adoption, or a certificate from the family court or adoption center confirming ongoing court proceedings regarding adoption;
Copy of the family court ruling appointing a legal guardian for the child;
Copy of the court ruling indicating shared custody of the child by both parents, in comparable periods;
Copy of the final court ruling rejecting a claim for child support/alimony;
Copy of the final court ruling obliging one parent to bear the full cost of supporting the child;

If the individual entitled to child support/alimony **has not received child support/alimony**, or received it in a lower amount than set in the court ruling, court settlement, or agreement made before a mediator or other enforceable title issued or approved by the court:

- Certificate from the enforcement authority on the complete or partial ineffectiveness of the child support/alimony enforcement, and the amount of child support/alimony collected, or
- Information from the competent court or institution regarding actions taken by the entitled person in relation to enforcing the child support/alimony abroad or lack of such actions, particularly due to the absence of a legal basis for doing so or the inability of the entitled person to provide the debtor's residence abroad;

Copy of the enforceable court ruling obliging child support/alimony payments to family members or outside the family, or a copy of the settlement protocol including the court settlement's content, a copy of the settlement approved by the court made before a mediator, or another enforceable title approved by the court, obliging child support/alimony to family members or individuals outside the family, **and** money orders or bank transfers documenting the amount of child support/alimony paid **to individuals outside the family**;

Loss of income: A document specifying the date of income loss and the amount of lost income for the student or family member, broken down by month, e.g., PIT-11 and employment certificate or a certificate from the income payer;

Deriving income:

- In the case of deriving income in the calendar year preceding the current academic year, a document specifying the net income derived and the number of months in which the income was earned (PIT-11 and contract or certificate from the income payer), or
- In the case of deriving income after the calendar year preceding the academic year, a document specifying the amount of income derived in the month following the month in which the income was earned (certificate from the income payer);

Certificate from the university paying the scholarship, stating the period of receiving the benefit and the net amount for the month following the month in which the scholarship right was acquired;

Other necessary documents required to determine family income or confirm the family situation of the student.