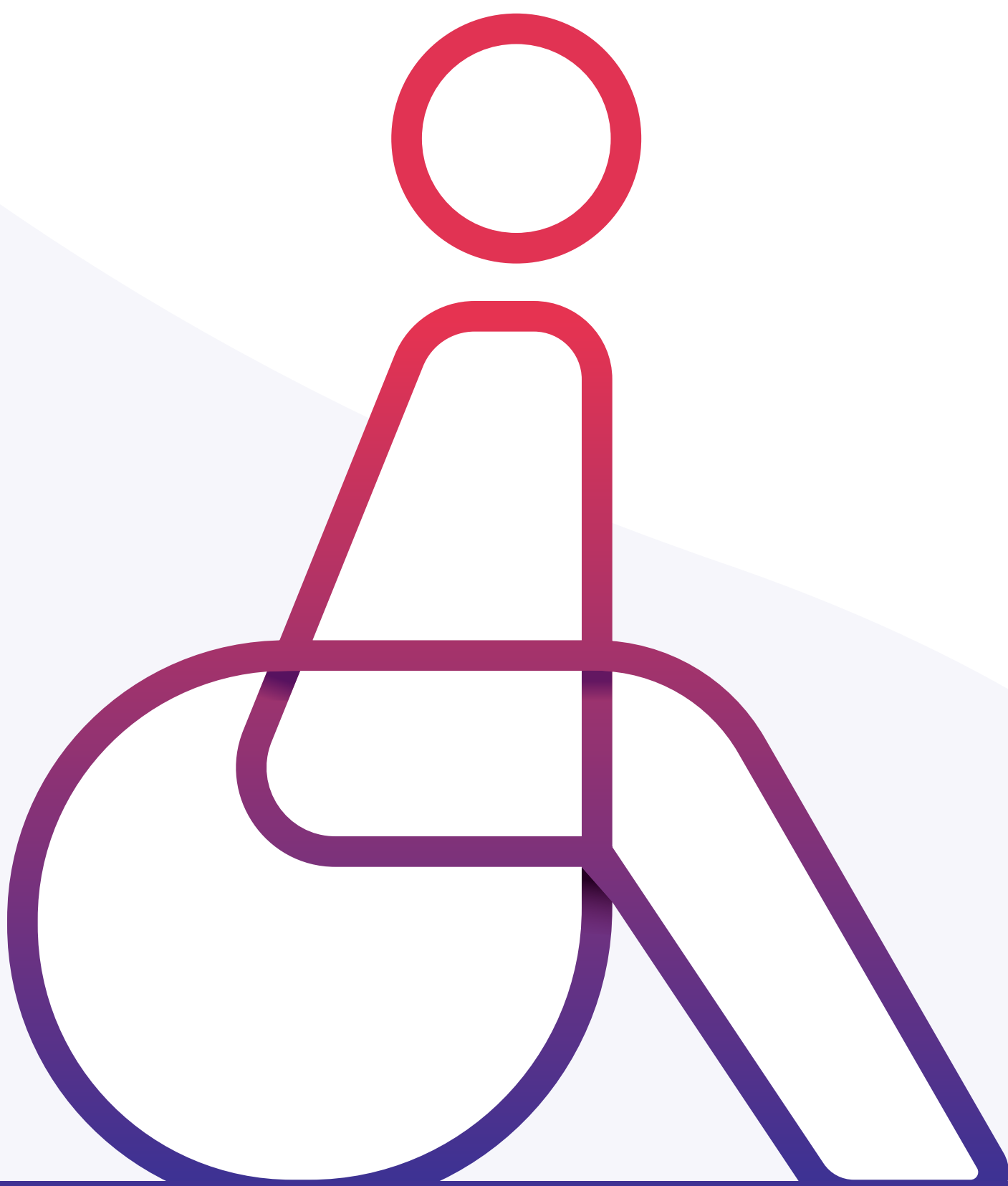


Guide for students and PhD students with disabilities



PART I

Financial support for the education of disabled students and doctoral students

To enable disabled people to study at university and in a doctoral school, they receive scholarships to cover part of the additional costs, they incur due to their disability.

Students are entitled to a **scholarship for people with disabilities**, granted on their request by the scholarship committees operating at universities. The only criterion for granting it is to hold the official statement assessing disability (or equivalent: the official statement of the degree of disability or a decision issued on the basis of Article 5 and Article 62 of the Act on vocational and social rehabilitation and employment of disabled persons).

This benefit is due only for one field of study indicated by the student. It cannot be granted to a person with the professional title of Master of Art, Master of Science or equivalent (e.g. doctor), as well as a person resuming first-cycle studies with the professional title of bachelor, engineer or equivalent.

Moreover, the total period for which the scholarship is granted is 12 semesters, regardless of their receipt by the student, with the proviso that during this period, the benefits are granted to first-cycle studies for no longer than 9 semesters, and for second-cycle studies – not longer than for a period of 7 semesters. This period is longer by 2 semesters if the student has undertaken uniform Master's studies, the duration of which is 11 or 12 semesters. Importantly, however, if the disability arose during studies or after obtaining a professional title, the scholarship for disabled people is granted for an additional period of 12 semesters.

On the other hand, a disabled doctoral student receives **a doctoral scholarship in an increased amount**. This amount is calculated relatively on the basis of the professor's remuneration. Currently, this increase amounts to PLN 820.80 net per month. This increase is granted by law, it does not require a doctoral student's application, but in order for the doctoral entity to pay it, it must be aware of the doctoral student's disability. Depending on internal regulations, it is done by submitting an appropriate statement or delivering a copy of the official statement assessing disability.

Each university also has **its own fund for supporting people with disabilities**, from which it finances, for example, the removal of architectural barriers.

Moreover, disabled students and doctoral students may also receive social assistance benefits on general terms. Therefore, if they hold the official statement assessing severe degree of disability, and when the disability arose up to the age of 21 – also with the official statement assessing moderate disability, they may receive a **nursing allowance** awarded to partially cover expenses resulting from the need to provide care and assistance to another person in relation to with the inability to exist independently. The amount of the nursing allowance is currently PLN 215.84.

PART II

Movement of disabled students and doctoral students

Disabled students and doctoral students are also entitled to **concessions in means of public, collective transport and bus transport**. The amount of the allowances for disabled students and doctoral students is presented in the table below:

title to the relief	the amount of relief			
	entitled person		guide ¹	guardian ²
	one-trip ticket	monthly ticket	one-trip ticket	monthly ticket
student or doctoral student: <ul style="list-style-type: none">• completely incapable for work and unable to exist independently,• having severe degree of disability,• being a disabled person of the 1st group	49%		95%	95%
<ul style="list-style-type: none">• blind student or doctoral student:• completely incapable for work and unable to exist independently,• having severe degree of disability,• being a disabled person of the 1st group	93%	93%	95%	95%
blind student or doctoral student	37%	37%	95%	95%
a student with disability or disabled until the age of 26 (this entitlement covers only travel from the place of residence or place of stay to the kindergarten, school, university, care and education facility, educational and upbringing facility, special school and education center, special educational center, center enabling children and adolescents to fulfill compulsory education and the obligation to study , rehabilitation and education center, social welfare home, support center, health care facility, psychological and pedagogical counseling center, including a specialist clinic, as well as a rehabilitation stay - and back)	78%	78%		78%

1 A person over 13 years of age or a guide dog.
2 An adult.

Other disabled students and doctoral students are entitled only to a 51% discount for students and doctoral students on general terms. It is higher than the allowance for blind people with mild or moderate disability, but their entitlement is not limited in time, and the allowance for students is only available until the age of 26, and for doctoral students – until the age of 35.

For disabled students and doctoral students to be able to move on public roads, also in order to travel to the university, they can obtain **a parking card** on general terms. However, not every disabled person can get it. Regarding persons over 16 years of age, it can be granted to severely disabled persons, provided that the relevant decision indicates that the disabled person complies with the conditions set out in the Road Traffic Act. Therefore, if you want to obtain such a card, it is important that you indicate the need for a parking card in your application for recognition as a disabled person. In addition, a parking card can be issued to people with a moderate degree of disability, but only if the cause of disability is identified, marked with the symbol 04-O (eye diseases), 05-R (motor organ impairment) or 10-N (neurological disease, and 07 -S (respiratory and circulatory system diseases) in the case of significant limitation of the ability to move independently.

The parking card is issued for a fee by the chairman of the poviast disability adjudication team. The application for its issuance must be accompanied by the official statement assessing disability (or the official statement assessing the degree of disability or a decision on the indications for reliefs and rights). The application shall be accompanied by a photograph and proof of payment of the fees, and the original of the legally valid disability certificate shall be presented.

The parking card is placed behind the windshield of the motor vehicle, and if the vehicle does not have a windshield – in a visible place in the front of the vehicle, in a way that exposes the visible security of the card and allows to read its number and expiry date.

A disabled person also has the right to enter public utility facilities with an **assistance dog** – properly trained and specially marked, in particular, a guide dog for a blind or partially sighted person and an assistant dog for a physically disabled person, which facilitates active participation in society. A disabled person and an assistance dog have the right to enter, in particular, education, higher education and science buildings – and their surroundings. This entitlement also applies to means of rail, road, air and water transport and other means of public transport. However, this permission does not release the disabled person from liability for damages caused by the assistance dog.

The status of an assistance dog is confirmed by a certificate issued after appropriate training. This certificate is issued by an authorized entity training assistance dogs, entered in the register, the extract from which is available at the Public Information Bulletin of the Ministry of Family and Social Policy.

PART III

Exemptions from paying public tributes

Disabled people benefit from numerous exemptions from paying public levies: personal tax (PIT), tax on civil law transactions (PCC) and radio and television subscription (RTV).

PIT tax-exempt benefits are provided for occupational, social and therapeutic rehabilitation of disabled people from the resources of the State Fund for Rehabilitation of Disabled People, company funds for rehabilitation of disabled people or company activity funds.

In addition, the amounts of expenses for rehabilitation purposes and expenses related to facilitating the performance of vital activities incurred in the tax year by a taxpayer who is a disabled person or a taxpayer who depend on disabled persons are deducted from the basis for calculating this tax (the so-called **tax deduction**). These expenses are the expenses incurred for:

- 1) adaptation and equipment of apartments and residential buildings in accordance with the needs resulting from disability;
- 2) adaptation of motor vehicles to the needs resulting from disability;
- 3) purchase, repair or rental of medical devices listed in the list and equipment enabling their use in accordance with the intended use, with the exception of diaper pants, anatomical diapers, absorbent panties, anatomical underlays and inserts;
- 4) purchase, repair or rental of individual equipment, devices and tools necessary for rehabilitation and facilitating the performance of life activities, in accordance with the needs resulting from disability, and equipment enabling their use in accordance with the intended use, not included in the list, with the exception of household appliances;
- 5) diaper pants, anatomical diapers, absorbent panties, underlays, anatomical inserts, in an amount not exceeding PLN 2,280 in the tax year;
- 6) purchase of publications and training materials (aid), according to the needs resulting from the disability;
- 7) payment for a stay on a rehabilitation camp;
- 8) payment for the stay in a spa treatment facility, therapeutic rehabilitation facility, care and treatment facility, nursing and care facility;
- 9) payment for the stay of a caretaker of a disabled person included in the 1st disability group, staying with the disabled person on a rehabilitation camp, in a spa treatment facility or rehabilitation facility;
- 10) payment for rehabilitation or therapeutic and rehabilitation treatments;
- 11) payment for guides for blind people of the 1st or 2nd disability group and persons with locomotor disabilities included in the 1st disability group, in an amount not exceeding PLN 2,280 in the tax year;
- 12) maintenance of an assistance dog referred to in the Act on vocational rehabilitation, in an amount not exceeding PLN 2,280 in a tax year;
- 13) home nursing care for a disabled person in the period of a chronic disease that makes it impossible to move, and care services provided for disabled persons included in the 1st disability group;
- 14) payment for a sign language interpreter;
- 15) summer camps and camps for disabled children and adolescents and children of disabled people who are under 25 years of age;

16) medications – in the amount constituting the difference between the actual expenses incurred in a given month and the amount of PLN 100, if a specialist doctor determines that the disabled person should use these medications permanently or temporarily;

17) paid transport:

a) a disabled person – an ambulance for medical transport,

b) a disabled person classified on the 1st or 2nd disability group – also by the other means of transport

18) Use of a passenger car owned (jointly owned) by a disabled person or taxpayer with a dependent on a disabled person – in the amount not exceeding PLN 2,280 in the tax year.

19) Paid journeys by the public transport related to the stay:

a. on a rehabilitation camp,

b. in a spa treatment facility or a medical rehabilitation facility,

c. at summer camps and camps for disabled childrens and youth,

d. a guardian of a disabled person included in the 1st disability group, staying with the disabled person on a rehabilitation camp or in a spa treatment facility or rehabilitation center.

These expenses are deductible from income, if they have not been financed (co-financed) from the resources of the company disability rehabilitation fund, the company activity fund, the State Fund for Rehabilitation of the Disabled or the National Health Fund, company social benefits fund or have not been returned to the taxpayer in any form. If the expenses were partially financed (co-financed) from these funds, the deduction is made of the difference between the expenses incurred and the amount financed (co-financed) from these funds or returned in any form.

In the case of expenses, for the payment of guide dogs for an assistance dog and the use of a passenger car, it is not required to have documents confirming their amount. However, at the request of the tax authorities, the taxpayer is obliged to present the evidence necessary to establish the right to deduct, in particular:

1. indicate the name and surname of the person who was paid in connection with the guide;
2. show a certificate confirming the status of an assistance dog.

The condition for the deduction is the possession by the person to whom the expense relates:

1. a decision on qualifying by the adjudication bodies to one of the three degrees of disability, or
2. a decision granting a pension due to total or partial inability to work, a training pension or a social pension, or
3. a certificate of disability of a person who is under 16 years of age, issued on the basis of separate regulations.

Taxpayers who are dependent on the following disabled persons are also entitled to a deduction: a spouse, own and adopted children, children accepted for upbringing, stepchildren, parents, spouse's parents, siblings, stepfather, stepmother, son-in-law and daughter-in-law, if the income in the tax year is of those disabled persons do not exceed twelve times the amount of the social pension in the amount applicable in December of the tax year (in 2022 this amount is PLN 1,338.44).

Whenever there is reference to persons included in:

1. disability group I – it should be understood as persons who have been judged:
 - a) total inability to work and inability to live independently, or
 - b) inability to live independently, or
 - c) significant degree of disability;
2. disability group II – it shall be understood as persons who have been judged:
 - a) total incapacity for work, or
 - b) moderate degree of disability.

As for the tax on civil law transactions (PCC), there is an exemption for:

1. civil law actions in the matter of entitlements for the disabled,
2. persons purchasing rehabilitation equipment, wheelchairs, mopeds, motorcycles or passenger cars for their own purposes, classified as persons with a significant or moderate degree of disability, regardless of the type of illness, and persons with a slight degree of disability due to diseases of the motor organs.

Finally, persons who have been classified as invalids in the 1st group, or with total incapacity for work, or with a significant degree of disability, or with permanent or temporary total incapacity to work on a farm, are exempt from subscription fees.

PART IV

Social rehabilitation of disabled students and doctoral students

Disabled persons, if it is justified by the needs resulting from their disability, can obtain support from PFRON funds in the scope of access to the services of a **sign language interpreter** or a guide-interpreter. This support is provided upon a written application submitted to the poviast family support center, to which a copy of the disability certificate should be attached. The amount of co-financing for the services of a sign language interpreter or a guide-interpreter may not exceed 2% of the average wage per hour of its provision.

Moreover, the PFRON funds may be used to finance **the elimination of architectural, communication and technical barriers** in connection with the individual needs of disabled people. A disabled person submits an application for co-financing to the poviast family support center. Persons with disabilities who have difficulties in moving around may apply for co-financing of the removal of architectural barriers, if they are property owners or perpetual usufructors of the property or have the consent of the owner of the premises or apartment building in which they permanently reside. The amount of co-financing for the elimination of functional barriers is up to 95% of the project costs, but not more than up to fifteen times the average salary.

Finally, all disabled people can take advantage of **rehabilitation camps** co-financed by PFRON. In order to obtain funding, an appropriate application must be submitted, a copy of the official statement assessing disability, an application from a physician under the care of a disabled person, for a referral to a rehabilitation camp, as well as a declaration on the amount of family income and the number of people in the common household. The application is submitted to the poviast family support center. You can only get funding once per calendar year. The amount of co-financing varies from 20 to 30% of the average monthly salary in the national economy in the previous quarter. In the event justified by a particularly difficult life situation of a disabled person, the subsidy for that person or the subsidy for the stay of its guardian on the camp may be increased to 40% of the average salary. In order for the granted co-financing to be transferred to the camp organizer, he or she must have an entry in the voivode's register, and the selected organizer and center must be entitled to receive disabled people with dysfunctions or diseases specified in the medical certificate or application for a specific camp. Up-to-date information on rehabilitation camps and organizers of rehabilitation camps with entries in the registers is available on the EMPATIA Information and Service Portal: <http://empatia.mpips.gov.pl/>.

Disabled people unable to work, having an appropriate indication in their decision, may participate in **occupational therapy workshops**. It is a separate facility offering people with disabilities who are unable to work, the possibility of social and vocational rehabilitation in the field of acquiring or restoring skills necessary to take up employment. The aim of the workshop is to actively support the process of vocational and social rehabilitation of people with disabilities and to provide people with disabilities who are unable to take up work the possibility of social and vocational rehabilitation in the field of acquiring or restoring skills necessary to take up employment. The implementation of the above goals is supported by the use of occupational therapy techniques aimed at making the participants independent, by equipping them with the skills to perform everyday activities and personal resourcefulness, as well as developing psychophysical abilities and basic and specialized professional skills, enabling participation in vocational training or taking up a job. The therapy conducted in the workshop is carried out on the basis of the participant's individual rehabilitation program, which includes information about the disabled person, planned activities for the participant and the expected effects of these activities.

Finally, disabled people can be supplied by PFRON with **orthopedic items and aids**. PFRON funds can be used to finance those disabled people who meet the income criterion, i.e. their average income does not exceed 65% of the average salary in the case of a single person or 50% - per person in a shared household.

The list of medical devices issued on request includes:

- A. Medical devices made to order after amputation or in the case of a congenital lack of the foot
- B. Lower limb prostheses made to order, after amputation or in the case of congenital lack or underdevelopment of the shin
- C. Lower limb prostheses made to order, after amputation or in the case of congenital lack or underdevelopment of the thigh
- D. Lower limb prostheses made to order, after enucleation in the hip joint or in the case of congenital lack or underdevelopment of the limb
- E. Upper limb prostheses, custom-made after amputation or in the case of congenital lack or underdevelopment of the hand
- F. Upper limb prostheses made to order, after amputation or in the case of congenital lack or underdevelopment of the forearm
- G. Upper limb prostheses made to order, after amputation or in the case of congenital absence or underdevelopment within the shoulder
- H. Lower limb braces made to order
- I. Accessories for lower limb orthoses
- J. Lower limb braces serially produced (excluding elastic bands)
- K. Upper limb braces made to order
- L. Serially produced upper limb braces (excluding elastic bands)
- M. Orthopedic corsets made to order
- N. Torso and neck orthopedic corsets and orthoses serially produced
- A. Orthopedic shoes made to order
- Q. Medical devices made to order
- Q. Serial medical devices (e.g. spectacle lenses)

Co-financing is made upon an application submitted to the poviast family support center, to which must be attached a copy of the decision and an invoice specifying the purchase price with a separate amount paid under the health insurance and the amount of own contribution, or another document confirming the purchase, together with confirmed compliance by the service provider performing the order, a copy of the completed order for the supply of orthopedic items and aids. You can also apply for co-financing by presenting a copy of the order for the supply of orthopedic items and auxiliaries together with an offer specifying the purchase price with a separate amount paid under the health insurance and the amount of own contribution and the order completion date from the moment it is accepted for execution.

PART V

Vocational rehabilitation of disabled students and doctoral students

Education at studies or in a doctoral school by disabled persons does not preclude them from taking up professional work already at that time. On the contrary, it will sometimes be necessary to cover the cost of living. Then students and doctoral students with disabilities can use state instruments for the vocational rehabilitation of disabled people.

First, **the working time** of a disabled person may not exceed 8 hours a day and 40 hours a week, and the working time of a disabled person with a severe or moderate degree of disability may not exceed 7 hours a day and 35 hours a week. A disabled person cannot be employed at night and overtime. The application of the above-mentioned working time standards does not reduce the amount of remuneration paid in a fixed monthly amount. The hourly rates of basic remuneration, corresponding to the personal grade or grade for the work performed, when switching to the working time norms referred to above, are increased in relation to the current working time to these norms. However, the above-mentioned standards do not apply:

- to security guards and
- when, at the request of the employed person, the doctor who carries out preventive examinations of the employees or, in the absence of such, the doctor who takes care of the person agrees.

Moreover, if the employee's daily working time is at least 6 hours, the employee has **the right to a break at work** of at least 15 minutes, included in the working time. Regardless of this entitlement, a disabled person has the right to an additional break at work, which may be used for rehabilitation exercises or rest. The time of such an additional break is 15 minutes and is included in the working time.

Secondly, the employer is obliged to introduce **rational improvements** if its own organizational and financial capabilities allow it, as well as when the costs of such changes or adjustments are sufficiently reimbursed from public funds. Necessary rational accommodation consists in carrying out changes or adjustments necessary in a specific situation to the specific needs reported to the employer resulting from a given person's disability. Rational improvements may consist in adapting the room (elimination of architectural barriers) or appropriate equipment. The employer is obliged to provide the necessary rational improvements for a disabled person: remaining in an employment relationship with him, participating in the recruitment process, undergoing training, internship, vocational preparation, apprenticeship or graduate training. Failure to make the necessary reasonable accommodation is considered a breach of the principle of equal treatment in employment and therefore creates claims for damages.

Persons with a significant or moderate degree of disability also have **the right to be dismissed from work** while retaining the right to remuneration:

1. up to 21 working days in order to participate in a rehabilitation camp, not more often than once a year,
2. in order to perform specialist examinations, therapeutic or improvement procedures, as well as to obtain orthopedic supplies or to repair them, if these activities cannot be performed outside working hours.

A person with a significant or moderate degree of disability is entitled to **additional annual leave** of 10 working days in a calendar year. Additional annual leave is granted in the same way as regular annual leave. The length of leave for a part-time employee is determined in proportion to the length of the employee's working time. Importantly, due to the semi-imperative nature of the provision granting the right to additional leave of 10 working days, it is not entitled to a person entitled to a holiday leave exceeding 26 working days (e.g. teachers) or to additional leave under separate regulations (e.g. judges).

In addition to entitlements for disabled people, the Act also provides for entitlements for an employer hiring a disabled person to encourage him to hire him. These are:

- exemption from contributions to PFRON
- reimbursement of employment costs of an employee helping a disabled employee at work,
- reimbursement of training costs for a disabled employee,
- reimbursement of the costs of equipping the workplace of a disabled person,
- reimbursement of the costs of adapting the workplace for a disabled person,
- subsidizing the remuneration of people with disabilities.

In turn, disabled people undertaking and running a business or agricultural activity may benefit from:

- co-financing up to 50% of the bank loan interest rate,
- granting funds for starting a business or agricultural activity or contributing to a social cooperative,
- reimbursement of compulsory contributions for retirement and disability pension insurance or social insurance contributions for farmers - accident, sickness, maternity and old-age and disability pension.

Disabled persons may also take up employment in **sheltered employment establishments**, and persons with a severe degree of disability and persons with a moderate degree of disability diagnosed with autism, mental retardation or mental illness - in **occupational activity establishments**.