

MANNER OF DOCUMENTING FINANCIAL SITUATION

I. FAMILY INCOME DOCUMENTATION

Legal basis: Act of 20 July 2018 – Law on Higher Education and Science (Journal of Laws of 2022, item 574, as amended), Act of 28 November 2003 on Family Benefits (Journal of Laws of 2022, item 615, as amended) and Regulation of the Minister of Family, Labour and Social Policy of 27 July 2017 on the Manner and Mode of Procedure in Matters Involving the Grant of Family Benefits and the Scope of Information to be Provided in the Application Form, Certificates and Statements Required to Determine the Right To Claim Family Benefits (Journal of Laws of 2017, item 1466).

§ 1

Whenever this document mentions “the student”, it shall also mean a doctoral student, unless this document stipulates otherwise.

The income documentation to be appended to a maintenance grant application shall contain information about the student’s and his or her family’s income **for the tax year preceding the academic year in which the student applies for the maintenance grant.**

The list of certificates, statements and other documents to be submitted when applying for a maintenance grant shall be as follows:

1. **Certificate from the revenue office** relating to each family member of full age and stating personal taxable income, as set out in Articles 27, 30b, 30c, 30e and 30f of the Personal Income Tax Act of 26 July 1991 (Journal of Laws of 2021, item 1128, as amended), earned in the tax year preceding the academic year (regardless of whether any income has been declared for that year) – consistent with the template applicable to family benefits, subject to Par. 4.
2. **Certificate from the revenue office** relating to family members who settle their taxes pursuant to the regulations governing flat-rate income tax on some revenues earned by natural persons, providing the following information:
 - a) type of tax paid;
 - b) tax amount;
 - c) tax rate;
 - d) the tax amount paid:
 - in the calendar year preceding the academic year in which the student applies for a maintenance grant – consistent with the template applicable for family benefits, subject to Par. 4.
3. **Certificate** (from the Social Insurance Institution [ZUS], the Agricultural Social Insurance Fund [KRUS], the employer) relating to family members who earned income in the relevant year, regarding **the amount of healthcare insurance contributions** for the calendar year preceding the academic year for which a maintenance grant is sought.
4. **Certificate or decision from the authority which pays an additional pension**, stating the net amount of such a benefit.
5. **For income earned and benefits obtained abroad**, relevant documents issued by the foreign counterparts of Polish offices, agencies and institutions shall be submitted, providing the same information as that required for income earned in Poland. The above-mentioned documents

shall be translated into Polish in accordance with § 4 (8-9) of the Student Benefit Rules at the John Paul II Catholic University of Lublin (hereinafter referred to as “KUL’s Student Benefit Rules”).

6. **Certificate or statement on non-taxable income** – applies to the student and the student's family members who earn such income.

Income that is not subject to personal income tax shall be additionally documented with certificates issued by the entities paying such income, or by other certificates or decisions. In accordance with Article 3 (1) (c) of the Act on Family Benefits, non-taxable income under personal income tax regulations shall include:

- old-age pensions as set out in regulations on support for war veterans and members of the military and their families;
- pensions paid to victims of repressions and their families, granted in accordance with the rules set out in regulations on support for war veterans and members of the military, and their families;
- cash benefits, compensatory allowances and energy-cost allowances as set forth in regulations on cash benefits and rights due to substitute-service soldiers forced to work in coal mines, quarries, uranium mines and construction battalions;
- veteran allowances, energy-cost allowances and compensatory allowances as set forth in regulations on veterans and selected individuals who fell victim to wartime and post-war repressions;
- cash benefits set forth in regulations on cash benefits due to individuals deported for forced labour and prisoners of labour camps of the Third German Reich or the Union of Socialist Soviet Republics;
- energy-cost allowances, old-age pensions and disability pensions received by individuals who lost their eyesight as a result of war operations in the years 1939–1945 or explosions of unexploded ordnance left after the war;
- lifetime disability pensions for war-related disability, financial support received by war victims and their families, accident benefits for individuals whose lifelong disability was caused by forced labour in the Third German Reich in the years 1939–1945, paid by foreign countries;
- sickness benefits as set forth by regulations on social insurance for farmers and in regulations on the social insurance system;
- non-refundable foreign aid provided by foreign governments, international organisations or international financial institutions, granted as non-refundable aid under unilateral declarations or agreements concluded by the Council of Ministers, competent ministers or government agencies with such states, organisations or institutions, including in cases where such funds are provided through an entity which has the authorisation to distribute non-refundable foreign aid to entities which are the intended recipients of such aid;
- receivables ensuing from an employment relationship or in respect of scholarships or maintenance grants for natural persons residing in the Republic of Poland but temporarily living abroad, equivalent to foreign travel allowances defined for employees of state or local-government budgetary units pursuant to the Act of 26 June 1974 – Labour Code (Journal of Laws of 2020, item 1320, as amended);
- cash receivables paid to police officers, soldiers, customs officers and members of military and police staff, expended outside the territory of Poland for the purposes of participating in armed conflicts or providing reinforcements to an allied state or allied states, participating in peacekeeping missions, operations to counteract terrorism or its consequences, as well as cash receivables paid to soldiers, police officers, customs officers and employees who serve as observers in peacekeeping missions of international organisations and multinational forces;

- cash receivables ensuing from a service relationship received by Police, State Fire Service, Border Guard, Government Protection Bureau and Prison Service officers while in candidate service, calculated for the period in which such officers earned income;
- income of members of agricultural producers' cooperatives earned in respect of membership of such cooperatives less social insurance contributions;
- doctoral scholarships granted in accordance with Article 209 of the Act of 20 July 2018 – Law on Higher Education and Science (Journal of Laws of 2022, item 574, as amended), sports scholarships granted in accordance with the Sports Act of 25 June 2010 (Journal of Laws of 2020, item 1133, as amended) and other maintenance grants awarded to school and tertiary school students, excluding those mentioned in § 14 (2);
- amounts of maintenance allowances that are not subject to personal income tax, received for work related to fulfilling social and civic responsibilities;
- cash receivables from the rental of guest rooms in residential buildings located in rural areas within a farm to holiday-makers and in respect of board provided to such individuals;
- allowances for providing underground education as set forth in the Act of 26 January 1982 – the Teacher's Charter (Journal of Laws of 2021, item 1762);
- income from a licensed economic activity conducted within a special economic zone as set forth in regulations on special economic zones;
- cash equivalents for coal allowances as set forth by regulations on the commercialisation, restructuring and privatisation of the “Polskie Koleje Państwowe” state railway enterprise;
- cash equivalents in respect of free-of-charge coal as set forth in regulations on the restructuring of bituminous coal mining in the years 2003–2006;
- benefits set forth in regulations on fulfilling parliamentary and senate mandate;
- income from farms (farm – as defined by regulations on agricultural tax);
- income earned outside the Republic of Poland less income tax and mandatory social and healthcare insurance contributions, respectively, paid outside the Republic of Poland;
- pensions and benefits, including in respect of disability, set forth in regulations on development support for rural areas using funds provided under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and in regulations on development support for rural areas using funds from the European Agricultural Fund for Rural Development;
- child support;
- cash benefits paid in the event of failure to enforce child support;
- amounts received pursuant to Article 27f (8-10) of the Personal Income Tax Act of 26 July 1991;
- cash benefits set forth in the Act of 20 March 2015 on the Activities of the Anti-Communist Opposition and Victims of Political Repressions (Journal of Laws of 2021, item 1255, as amended);
- parental benefit;
- maternity benefit as referred to in regulations on the social insurance of farmers;
- EU or Labour-Fund financed unemployed grants, regardless of the paying entity;
- income free from income tax pursuant to Article 21 (1) (148) of the Personal Income Tax Act of 26 July 1991 less social insurance contributions and healthcare insurance contributions;
- solidarity allowance, as referred to in the Act of 19 June 2020 on Solidarity Allowance to Counteract the Adverse Effects of COVID-19 (Journal of Laws of 2022, item 93);
- income free from income tax pursuant to Article 21 (1) (152) (a, b, d) and (153) (a, b, d) of the Personal Income Tax Act of 26 July 1991, and Article 21 (1) (154) of the said Act in respect of income ensuing from a service relationship, an employment relationship, outwork, an employment relationship with a co-operative, contracts of mandate, as referred to in Article 13 (8) of the Personal Income Tax Act of 26 July 1991, maternity benefit, as referred to in the Act of 25 June 1999 on Sickness and Maternity Cash Benefits from Social Insurance, less social insurance and healthcare insurance contributions;

- revenue free from income tax pursuant to Article 21 (1) (152) (c), (153) (c) and (154) of the Personal Income Tax Act of 26 July 1991, earned from non-agricultural economic activity, taxed as set out in Article 27 and Article 30c of the said Act, less social insurance and healthcare insurance contributions;
- income from non-agricultural economic activity taxed with a flat-rate tax on registered revenue, as referred to in Article 21 (1) (152) (c), (153) (c) and (154) of the Personal Income Tax Act of 26 July 1991, determined in accordance with Article 5 (7a).

7. **Certificate from a competent commune** (*gmina*) or city authority about the size of the farm, expressed in fiscal hectares of its total area in the calendar year from which income is determined or for which a payment order is issued [involving the amount of payable agricultural and real property or forest tax].

The area of a farm shall not include:

- land leased out under a lease contract concluded in compliance with regulations on the social insurance of farmers, a part or the entirety of the family's farm;
- a farm contributed for use by an agricultural producers' cooperative;
- a farm leased out in connection with the receipt of pensions and benefits set forth in regulations on development support for rural areas using funds provided under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and in regulations on development support for rural areas using funds from the European Agricultural Fund for Rural Development.

8. In cases referred to in Par. 6, the following documents shall be additionally submitted:

- a) a lease contract concluded in compliance with regulations on the social insurance of farmers (see § 6 (2));
- b) a land contribution agreement where a farm is contributed for use by an agricultural producers' cooperative;
- c) a lease contract where a farm has been leased out in connection with the receipt of pensions and benefits set forth in regulations on development support for rural areas using funds provided under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund;

9. In the case of **incomplete families**, the following additional documents shall be submitted:

- a) a copy of the parent's/parents' death certificate;
- b) copies of extracts of judgements awarding child support;
- c) a document confirming that the student lives in a foster family;
- d) a full extract of the child's birth certificate if the father is unknown;
- e) a certificate from the competent establishment providing twenty-four-hour care – if the child has been placed in such an institution – stating the number of days a week on which the child is under twenty-four-hour care provided by that establishment;
- f) a certificate from the competent Police unit – and in the case of foreign nationals, from other competent institution – that a member of the student's family has been reported missing;
- g) a copy of the extract of an enforceable court ruling awarding child support to family members or non-family individuals, or a copy of the extract of the written hearing record containing the court settlement, or an extract of a court-approved mediated settlement, creating the obligation to pay child support to family members or non-family individuals;
- h) when submitting a court judgement issued more than three years ago, the student shall make a written statement worded as follows: *“Having been advised of the penal liability I may be subject to for committing the offence provided for by Article 286 § 1 of the Penal Code, I hereby represent that the child support judgement I have submitted is valid and has been complied with by the child support obligor”*;

- i) if the amount of child support received differs from the amount stated in the court judgement or court settlement, the following shall be submitted:
 - a certificate from the authority conducting the enforcement proceedings (court enforcement officer) on the partially or completely ineffective enforcement of child support;
 - a certificate from the competent authority awarding a cash benefit in the event of the ineffective enforcement of child support, stating the amount of such a benefit or indicating that no such benefit has been granted for the calendar year for which income is determined;
 - a notice from the competent court or institution that the entitled person has taken steps to exercise the enforcement title abroad, or that such steps have not been taken, in particular due to the lack of a legal basis for such enforcement or by reason of the entitled person's inability to specify the debtor's place of residence abroad if the debtor lives outside Poland;
- j) an extract of a judgement dismissing a child support claim;
- k) a copy of a final and unappealable court ruling under which one of the parents is obliged to cover all costs of supporting the child;
- l) a copy of an extract of a family court's judgement of divorce or legal separation.

10. **Other documents** as necessary to evidence the amount of income or family composition:

- a) abbreviated extracts of birth certificates of the student's siblings or the student's child aged up to 7;
- b) a certificate that the applicant's siblings or children, aged up to 26, attend a school or tertiary school in the academic year 2022/2023;
- c) an abbreviated extract of the marriage certificate to confirm that the student or the student's siblings have entered into a marriage;
- d) a disability certificate issued for the student or the student's family members, provided that such family members do not attend any school and are the dependants of the student or the student's family;
- e) a court notice about pending child-adoption proceedings or a final and unappealable child adoption judgement issued by a family court for the child's custodian or the person who has petitioned for the child's adoption (in which case that child shall count as the student's family member included in the student's family composition);
- f) a certificate from a public employment agency issued for unemployed members of the student's family, confirming that they are unemployed and with or without the right to the unemployment benefit, provided that they count as the student's family members included in the student's family composition.

11. A student or doctoral student who comes from a country in which a war is taking place and who is consequently unable to produce certificates on the income gained or lost by the student or the student's family in that country shall make a statement regarding his or her personal, family, income and financial situation, as well as provide an explanation of the impediments by reason of which he or she was unable to produce the required documents. The statement shall provide the amount of income earned in 2021, subject to the provisions related to the loss or gain of income as referred to in § 10-13.

§ 2

Subject to their entitlement to benefits, foreign nationals shall additionally submit:

- a copy of a Pole's Card or a photocopy a decision issued to confirm that the student is of Polish descent;
- a copy of a Residence Card in the case of foreign nationals who reside in the Republic of Poland under a permanent stay permit, a long-term EU residence permit, a temporary stay permit due to the circumstance referred to in Article 159 (1) or 186 (1) (3) or (4) of the

Foreign Nationals Act of 12 December 2013 (Journal of Laws of 2021, item 2354, as amended), or due to the student having a refugee status or being under temporary or subsidiary protection in the Republic of Poland;

- a certificate of proficiency in Polish as a foreign language, as referred to in the Act of 7 October 1999 on the Polish Language (Journal of Laws of 2021, item 672, as amended), with a proficiency level of at least C1.

§ 3

In addition, the student may submit:

- a) documents to certify a difficult family situation, e.g. a certificate that the student's family receives allowances from a social assistance office (*such allowances are not included in family income; however, they are proof that the student is in a difficult financial situation*);
- b) a certificate issued by a competent authority regarding a crisis situation in the student's family;
- c) a certificate that a member of the student's family has been in solitary confinement.

II. RULES OF DETERMINING FAMILY INCOME

§ 4

1. Family income shall be calculated by adding all income earned in the calendar year preceding the academic year in which the student applied for a maintenance grant, subject to the provisions of § 10-13 governing income lost and gained, and subject to § 14-15.
2. Family income shall be calculated on the basis of the following net income amounts:

- a) taxable revenue pursuant to Articles 27, 30b, 30c, 30e and 30f of the Personal Income Tax Act of 26 July 1991 (Journal of Laws of 2021, item 1128, as amended) less tax-deductible expenses, personal income tax due, social insurance contributions actually paid but not included as tax-deductible expenses, and healthcare insurance contributions;
- b) income from economic activity subject to taxation under regulations on flat-rate income tax on some revenues earned by natural persons;

For the determination of income from economic activity subject to taxation under regulations on flat-rate income tax on some revenues earned by natural persons in the calendar year preceding the benefit period, the monthly baseline income shall be a twelfth of the income announced annually by the first of August – by public notice in the Journal of Laws of the Republic of Poland (“Monitor Polski”) – by the minister responsible for family matters;

- c) other income which is not taxable under regulations on personal income tax, as referred to in § 1 (5).
3. If a person conducting economic activity which is taxable under regulations on flat-rate income tax also earned income which is taxable under general rules (e.g. income in respect of sickness benefits or from other gainful work), such income shall be summed.
 4. The income of a family member shall not include the amount of any additional cash benefits paid to that family member in respect of a pension. The applicant shall submit a certificate or decision issued by the authority which pays the additional benefit, stating the net amount of such a benefit paid in the tax year preceding the academic year in which the student applies for a maintenance grant.

§ 5

1. The student's family income shall include the amount of the court-awarded child support.
2. If a family member has a judicially granted right to claim child support but does not receive it, or the amount of child support received is lower than the amount set by a judgement, court settlement or mediated settlement, the family income against which the right to claim a maintenance grant is determined shall include child support in the amount awarded, subject to § 1 (9) (i).
3. Any amounts of child support paid for the benefit of individuals who are not members of the student's family shall be subtracted from the student's family income.

§ 6

1. Income from a farm shall be determined on the basis of the area of agricultural land, expressed in fiscal hectares, and the average income from activity on private farms per 1 fiscal hectare, as announced pursuant to Article 18 of the Agricultural Tax Act of 15 November 1984 (Journal of Laws of 2020, item 333). If both farm income and non-agricultural income is earned, the two types of income shall be summed.

Such income is announced annually by the President of Statistics Poland (GUS).

In 2020, the annual income per 1 fiscal hectare was PLN 3,819.00 .

In accordance with the Agricultural Tax Act, the amount of the average income from activity on private farms per 1 fiscal hectare shall be announced by the President of Statistics Poland by 23 September of each year.

2. When determining family income from a farm, the area of the farm which forms the basis for the agricultural tax assessment shall not include:
 - a) land leased out under a lease contract concluded in compliance with regulations on the social insurance of farmers, a part or the entirety of the family's farm;
 - b) a farm contributed for use by an agricultural producers' cooperative;
 - c) an farm leased out in connection with the receipt of pensions set forth in regulations on development support for rural areas using funds provided under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and in regulations on development support for rural areas using funds from the European Agricultural Fund for Rural Development.

In accordance with regulations on the social insurance of farmers, the lease agreement shall be concluded in writing – in the case of a permanent agricultural pension – for a term of at least 10 years, and in the case of a fixed-term pension – for the term stated in the decision of the President of the Agricultural Social Insurance Fund granting such pension, and the conclusion of such an agreement shall be confirmed by the head of commune (*wójt*) with authority over the area in which the asset is leased out to a person other than:

- (a) the pensioner's spouse;
 - (b) a person who shares a common household with the pensioner;
 - (c) the spouse of the person referred to in letter (b);
3. When determining family income from farm lease:
 - a) family income shall include the lease rent received from the farm leaseholder as non-taxable income;
 - b) family income from a farm earned by the farm leaseholder shall be reduced by the lease rent paid.

§ 7

1. If the student's parent or the student applying for a maintenance grant is also the legal guardian of a child, the student's family income shall include the income of the child who is under the legal guardianship of the student or that student's parent, and that child shall count as a family member in the student's family composition.
2. The student's family composition shall not include the student's siblings or children aged over 26, even if they are still dependent on their family, unless they have a disability certificate.
3. Any members of the student's family who have been placed in foster care or in an institution providing them with twenty-four-hour support shall not be included when determining the student's right to claim a maintenance grant.

Institutions providing twenty-four-hour support shall include: nursing homes, youth fostering centres, juvenile detention centres, remand detention centres, correctional facilities, military schools or other schools, provided that such institutions cater for all support needs on a gratuitous basis.

4. Students raised in a foster family shall append to the application for a maintenance grant documents to confirm this.
5. The student's family shall not include the student's common-law wife or husband, or the common-law wife or husband of a member of the student's family.
6. When determining family income, the income earned by a missing member of the student's family shall not be taken into account, and that missing member of the student's family shall not count as a family member.

§ 8

1. If a member of the student's family earns income outside the Republic of Poland, such income shall be converted based on the average exchange rate announced by the President of the National Bank of Poland as at the last working day of the calendar year in which the family income which forms the basis for determining the right to claim a maintenance grant was earned.
2. If a family member earned income outside the Republic of Poland in a calendar year other than the calendar year in respect of which the right to claim a maintenance grant is determined, the conversion of such income shall be based on the average exchange rate as at the last working day of the full month following the month in which such income was earned.
3. Income earned outside the Republic of Poland shall be reduced by any income tax and mandatory social and healthcare insurance contributions, respectively, paid outside the Republic of Poland.

§ 9

Should the number of members of the student's family change, or in the event of an income gain or loss, the amount of the maintenance grant shall be re-determined depending on the date on which this fact was notified to the Scholarship Committee, subject to § 11 – 12 and § 13 (5-6):

- if the former is the case – the re-determination shall be based on income earned by the surviving parent in the calendar year against which the rights to a maintenance grant are determined, and on the basis of the granted survivor's pension (provided that such a pension has been granted to the student or the student's siblings):
- if the latter is the case – the re-determination shall be based on family income less lost income or plus gained income.

III. LOSS OR GAIN OF INCOME

§ 10

The student's family income which forms the basis for the determination of the student's right to claim a maintenance grant shall include both lost and gained income. Loss and gain of income shall both be recognised in the income which forms the basis for the determination of the right to claim a maintenance grant (in the academic year **2022/2023**, the basis for such determination shall be the income for **2021**, subject to regulations on lost and gained income).

§ 11

1. The following circumstances shall be considered as **a loss of income**:
 - a) granting of the right to child care leave;
 - b) loss of the unemployment benefit or unemployment scholarship;
 - c) loss of employment or other gainful work;
 - d) loss of the pre-retirement allowance or benefit, teacher's compensatory benefit, as well as the loss of the old-age or disability pension, survivor's pension, social pension or the parental supplementary benefit as referred to in the Act of 31 January 2019 on the Parental Supplementary Benefit (Journal of Laws of 2022, item 1051);
 - e) removal from the register of non-agricultural economic activity or the suspension of such activity within the meaning of Article 16b Act of 20 December 1990 on the Social Insurance of Farmers (Journal of Laws of 2022, item 933, as amended) or Article 36aa (1) the Act of 13 October 1998 on the Social Insurance System (Journal of Laws of 2022, item 1009, as amended);
 - f) loss of sickness, rehabilitation or maternity benefits granted after the loss of employment or other gainful work;
 - g) loss of court-awarded child support due to the death of the obligor, or the loss of cash benefits paid in the event of the ineffective enforcement of child support due to the death of the obligor;
 - h) loss of a parental benefit;
 - i) loss of a maternity benefit as referred to in regulations on the social insurance of farmers;
 - j) loss of doctoral scholarship as set forth in Article 209 (1) and 7 of the Act of 20 July 2018 – Law on Higher Education and Science;
 - k) reduction in remuneration in respect of employment or other gainful work, or a reduction in income from non-agricultural activity within the meaning of the Act of 28 November 2003 on Family Benefits (Journal of Laws of 2022, item 615, as amended), as a consequence of measures to counteract COVID-19 (the provision is in force until 31 October 2022);
 - l) loss of a solidarity allowance (the provision is in force until 31 October 2022).

2. If one of the family members loses income in or after the calendar year preceding the academic year in which scholarships and grants are awarded, such lost income shall not be taken into account to determine family income.

3. The following shall be appended to the application:
 - a) a document confirming the loss of income, e.g. a certificate of employment or other document confirming the date on which income was lost and the amount of such lost income;
 - b) a certificate from a public employment agency issued for unemployed members of the student's family, confirming that they are unemployed and with or without the right to the unemployment benefit, provided that they count as the student's family members included in the student's family composition (the unemployment benefit shall be stated as a net amount);
 - c) the employer's statement about the period in which the student or a member of the student's family was on child care leave and the time for which such leave was granted.

§ 12

1. The following circumstances shall be considered as **a gain of income**:
 - a) end of child care leave;
 - b) loss of an unemployment benefit or scholarship;
 - c) gain of employment or other gainful work;
 - d) obtaining the pre-retirement allowance or benefit, teacher's compensatory benefit, as well as the loss of the old-age or disability pension, survivor's pension, social pension or the parental supplementary benefit as referred to in the Act of 31 January 2019 on the Parental Supplementary Benefit;
 - e) commencement of a non-agricultural economic activity or resumption thereof after a suspension period within the meaning of Article 16b of the Act of 20 December 1990 on the Social Insurance of Farmers or Article 36aa (1) of the Act of 13 October 1998 on the Social Insurance System;
 - f) obtaining sickness, rehabilitation or maternity benefits granted after the loss of employment or other gainful work;
 - g) obtaining the parental benefit;
 - h) obtaining the maternity benefit as referred to in regulations on the social insurance of farmers;
 - i) obtaining a doctoral scholarship as set forth in Article 209 (1) and (7) of the Act of 20 July 2018 – Law on Higher Education and Science;
 - j) obtaining the solidarity allowance (this provision is in force until 31 October 2022).
2. If the student or a member of student's family earns income **after the calendar year** in which the income was earned that forms the basis for determining the right to claim a maintenance grant, family income shall additionally include the amount of income earned by that individual for the month following the month in which income was earned in the period for which the right to claim a maintenance grant is determined or verified.
3. If the student or a member of the student's family earns income **in the calendar year** preceding the scholarship period (i.e. in the year which forms the basis for determining the rights to claim a scholarship or maintenance grant), the income of a member of the student's family in that year is determined by dividing it by the number of months in which the income was earned, provided that the income was earned in the period for which the right to claim a scholarship or maintenance grant is determined or verified.
4. The document stating the amount of the income earned may be submitted as one of the following:
 - a) a document stating the amount of income earned by the student or a member of the student's family and the number of full months in which such income was earned – where income was earned **in the calendar year** preceding the academic year in which scholarships are granted (in the academic year 2022/2023, the rights to claim a scholarship or maintenance grant are determined on the basis of income earned in **2021**, subject to regulations on lost and gained income);
 - b) a document stating the amount of income earned by a member of the student's family in the month following the month in which the income was earned – where the income was earned **after the calendar year** preceding the period in which scholarships and maintenance grants are awarded.

§ 13

1. Regulations on loss or gain of income shall not apply to income from employment or other gainful work, as well as income in respect of removal from the register of non-agricultural economic activity or the commencement of such economic activity, if a family member, a person receiving school education or a child under a legal guardian's care lost such income and,

within 3 months from the date of losing income, gained income from the same employer, client or party ordering a work, or resumed non-agricultural activity.

2. If a maintenance grant is awarded after taking into account the loss of income from employment or other gainful work, or income from non-agricultural economic activity, the determined right to a maintenance grant shall be verified after 3 months from the day on which income was lost, subject to Par. 1 and Par. 5.
3. In the case of a change in the number of family members, a gain of income or any other changes which may have a bearing on the right to claim a maintenance grant, including on the amount of the maintenance grant received, as well as in the circumstances referred to in Par. 1, the student shall immediately notify the Scholarship Committee or Scholarship Appeals Committee of such a change, otherwise the maintenance grant shall be considered as received illegitimately (in full or in part).
4. **The student shall reimburse a maintenance grant that he or she received illegitimately.** A maintenance grant shall be deemed to have been received illegitimately when it was:
 - a) paid despite the occurrence of circumstances which caused the right to claim a maintenance grant to cease to exist or to be suspended, or which caused the maintenance grant amount due to be reduced, or the payment of the maintenance grant to be discontinued (in full or in part), if the person receiving such a maintenance grant had been advised that he or she was not entitled to claim it;
 - b) paid in connection with the application of regulations on loss and gain of income – after ascertaining that the circumstances referred to in Par. 1 and Par. 5 had occurred;
 - c) awarded or paid based on false information or documents, or in any other cases involving the maintenance grant recipient's deliberate misleading;
 - d) awarded under a decision which was subsequently rendered void on grounds of being issued without a valid legal basis or in gross violation of the law, or awarded under a decision which had been subsequently revoked as a result of the resumption of the grant procedure, following which the student was denied the right to claim a maintenance grant;
 - e) paid to an individual other than the one stated in the decision granting family benefits for reasons beyond the control of the authority which made that decision.
5. If the gain of income causes the right to claim a maintenance grant to be forfeited or the maintenance grant amount to be reduced, the maintenance grant shall not be due, or shall be due in an accordingly reduced amount, from the month following the first month from the month in which income was gained.
6. In the case of loss of income, the right to claim a maintenance grant shall be determined from the first month following the month in which income was lost, but not earlier than from the month in which the application was submitted to re-determine the right to claim a maintenance grant.

IV. INCOME NOT INCLUDED IN FAMILY INCOME

§ 14

1. The student's family income shall not include income that is not subject to personal income tax or flat-rate income tax on some income earned by natural persons that is not mentioned on the list provided above in § 1 (5): These shall include e.g.:
 - family benefits (*i.e. family allowance, family allowance bonuses, care allowances, including nursing supplement and nursing allowance*);

- social assistance benefits payable under the Social Assistance Act (i.e. *permanent, periodic, earmarked allowances, etc.*).
2. Furthermore, the student’s family income shall not include:
 - a) benefits referred to in Article 86 (1), Article 359 (1) and Article 420 (1) of the Act – Law on Higher Education and Science;
 - b) scholarships received by school, tertiary school and doctoral students from:
 - structural funds of the European Union;
 - non-reimbursable funds from aid provided by EFTA states; and
 - international agreements, or executive programmes applicable thereto, or international scholarship schemes;
 - c) financial support received by school students under regulations on the educational system;
 - d) living expenses scholarships granted by the entities referred to in Article 21 (1) (40b) of the Personal Income Tax Act of 26 July 1991 (Journal of Laws of 2021, item 1128, as amended).

V. GENERAL PROVISIONS

§ 15

1. Receiving education shall mean attending a school or tertiary school within the meaning of regulations on family benefits:
 - a) “school” shall mean: a primary school, a secondary school and an artistic school at which the schooling and learning obligations are fulfilled, as well as a youth sociotherapy centre, a special schooling and educational centre, a special educational centre for children and youth requiring special teaching and learning arrangements, and special educational methods, and a rehabilitation and educational centre;
 - b) “tertiary school” shall mean: a higher education institution within the meaning of the Act – Law on Higher Education and Science and a college for social services workers.
2. Post lower-secondary schools shall mean the schools referred to in Article 9 (1) (3) of the Educational System Act of 7 September 1991;
 - a) basic vocational schools with an instruction period of no less than 2 years and no more than 3 years whose graduates may obtain – after passing an examination – a diploma certifying vocational qualifications, as well as continue education at schools referred to in letters e–f.
 - b) three-year general upper secondary schools whose graduates may obtain an upper-secondary graduation diploma after passing secondary school-leaving examinations;
 - c) three-year profiled general secondary schools providing education for general vocational profiles whose graduates may obtain an upper-secondary graduation diploma after passing secondary school-leaving examinations;
 - d) four-year technical schools whose graduates may obtain – after passing examination – a diploma certifying vocational qualifications, as well as obtain an upper-secondary graduation diploma after passing secondary school-leaving examinations;
 - e) two-year complementary general upper secondary schools for graduates of the schools referred to in letter a whose graduates may obtain an upper-secondary graduation diploma after passing secondary school-leaving examinations;
 - f) four-year complementary technical schools for graduates of the schools referred to in letter a whose graduates may obtain – after passing an examination – a diploma certifying vocational qualifications, as well as obtain an upper-secondary graduation diploma after passing secondary school-leaving examinations;
 - g) post-upper general secondary schools with a period of instruction of no more than 2.5 year whose graduates – individuals with secondary education – may obtain a diploma certifying vocational qualifications after passing an examination;

- h) three-year special vocational preparatory schools for students with mild or severe intellectual disability, as well as for students with multiple disabilities, whose graduates may obtain a certificate confirming they have undergone vocational preparation.

These regulations apply until 31 August 2017.

From 01 September 2017

Post-primary schools shall mean the schools referred to in the Educational System Act of 7 September 1991;

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