

Poland's Special Act on Assistance to Ukrainian Refugees

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On March 9, 2022, the Polish Parliament adopted a special act (the "Special Act") on assistance to Ukrainian citizens who have fled Ukraine to Poland in connection with Russia's invasion of Ukraine. The Special Act contains many provisions setting forth rights, assistance and benefits to be made available to Ukrainian citizens who have sought refuge in Poland as a result of the war. The Special Act is now subject to approval of the Polish Senate, which may still revise some of the provisions, as well as the President's signature. As adopted by the Polish Parliament, the Special Act provides for the following:

- **Stay in Poland.** Ukrainian citizens entering Poland after Russia invaded Ukraine will be allowed to stay in Poland for 18 months, with an option to extend the stay for up to 3 years. Ukrainians who were legally in Poland prior to the invasion may legally stay until December 31, 2022.
- **Employment.** Ukrainian citizens covered by the Special Act are entitled to work legally in Poland, and those Ukrainians who cannot find employment are eligible to apply for unemployment benefits according to the same rules which apply to Polish citizens.
- **Conducting business activity.** Ukrainian citizens covered by the Special Act and who have obtained a Polish PESEL (social security number) may conduct business activity in Poland on the same terms as Polish citizens.
- **Access to health care.** Ukrainian citizens covered by the Special Act are entitled to receive the same health care benefits available to Polish persons covered by Poland's social insurance scheme.
- **Benefits and other assistance.** Ukrainian citizens covered by the Special Act are eligible to receive: (a) low income allowances, including (i) a family allowance, (ii) single child benefits, (iii) a nursing allowance, (iv) a care allowance, (v) a special care benefit, (vi) a parental allowance, and (vii) municipal allowances; (b) allowances for children living in Poland, including (i) child benefits (500 PLN for each child per month), (ii) a good start allowance, (iii) family care funds, and (iv) a nursery allowance; (c) allowances connected with

certain personal, family, and property situations; (d) social financial assistance provided under the Act on the Education System; (e) food aid; and (f) special aid for those with disabilities. In addition, eligible Ukrainian citizens are entitled to receive a one-time payment of 300 PLN per person to cover basic expenses (food, clothing, accommodation). Ukrainian citizens are also eligible to receive payments for psychological aid. In addition, the governor (voivode) of each province, as well as local governmental units, may provide additional assistance for accommodations, food, and public transportation.

- **Education.** The Special Act provides Ukrainian children covered by the Special Act with free access to educational institutions, including nurseries, schools and colleges.
- **Tax exemptions and tax incentives.** The Special Act provides certain tax incentives to Ukrainians covered by the Special Act and to Polish families providing them with financial or material support.

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