

# PRIVILEGES RELATED TO THE WORK OF SELECTED PROFESSIONAL GROUPS IN POLAND

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***Abstract:** The article discusses additional benefits related to the employment of selected professional groups. They are often referred to as social privileges. In Poland, there is still a significant group of professions, the performance of which, apart from wages, is associated with other privileges not available to other professional groups.*

*In addition to remuneration from employment or related relationships, these include, for example, various types of privileges related to the work of selected professional groups in Poland, allowances, awards, benefits in kind or other free or partially paid benefits. They often have their historical origine (miners) or are related to the desire to attract people to the profession (uniformed services). Some of them are undoubtedly justified and necessary. However, some of these privileges are unnecessary from an economic point of view and socially unfair.*

***Key words:** mining, retirement benefits, insurance.*

***JEL codes:** L70, J00*

## 1. Introduction

In Poland, numerous professional groups can still count on a number of privileges unavailable to others. These non-wage benefits are primarily the domain of large enterprises with state-owned origins and strong trade unions and public services. However, it should be remembered that privileged professional groups are those whose working conditions are special and

demanding or those who need support and encouragement to practice their profession. At the same time, privileged groups are well organized and have a strong social position, which often prevents attempts to change the scope of benefits.

The aim of the article is to indicate specific privileges of selected professional groups and to try to justify them.

## 2. Miners

Mining wages still remain among the highest compared to other industries. According to the Central Statistical Office, the average salary in the mining industry is PLN 11,323 gross, over PLN 8,000 net.

According to data from the Central Statistical Office, in terms of average salary, only employees of the Information and Communication sector can boast higher salaries, where the average monthly salary of IT specialists is PLN 12,212.03 gross - PLN 8,654.37 net (bankier.pl). This is associated with certain privileges such as a special monthly salary in the following amount:

- employed underground from 20% of the basic salary after working for one month to 60% of the basic salary after working for 15 years,
- employed in processing plants in the technological line of mines from 15% of the basic salary after working for one year to 40% of the basic salary after working for 15 years,
- other surface employees from 10% of the basic salary after working for one year to 25% of the basic salary after working for 15 years (Rozporządzenie Rady Ministrów z dnia 30 grudnia 1981 roku w sprawie szczególnych przywilejów dla pracowników górnictwa – Karta górnika. (Dz. U. 1982 nr 2 poz. 13 z późn. zm.)).

The period of work on which the entitlement to special remuneration depends includes all periods of employment, with the exception of periods of work ending with the termination of the employment contract without notice due to the employee's fault and the expiration of the employment relationship as a result of leaving the job.

On the occasion of Miner's Day, which is a day off from work and a traditional mining holiday, miners are entitled to a bonus in the amount of a monthly salary calculated as for holiday leave. Mining workers are also entitled to traditional St. Barbara's Day benefits in kind or a cash equivalent equal to benefits in kind. In addition to St. Barbara's Day, which is the thirteenth salary, they are entitled to a fourteenth salary. Miners are also entitled to jubilee awards for many years of work. Employees employed underground are entitled to a cash

equivalent for reimbursement of holiday travel costs after three years of impeccable service. This equivalent is also available to family members who are dependent on him. The equivalent amount corresponds to the price of a train ticket for a second-class passenger train on a 600 km round trip (Rozporządzenie Rady Ministrów z dnia 30 grudnia 1981 roku w sprawie szczególnych przywilejów dla pracowników górnictwa – Karta górnika. (Dz. U. 1982 nr 2 poz. 13 z późn. zm.).

Miners are the only professional group within the general social security system to retain special rights regardless of the rules governing the functioning of other pensions from this system. However, these privileges have undergone some modifications. Currently, a miners' pension is granted to an employee who meets all of the following conditions:

- is 55 years old;
- has a period of mining work of at least 20 years for women and 25 years for men, including periods of equivalent work, including at least 10 years of mining work, (for example underground work in mines of coal, ore mine, refractory raw materials, precious clays, kaolins, magnesites, gypsum, anhydrite, rock and potassium salts, phosphorites and barite; underground and when sinking shafts in construction companies specified in point No. 1 and underground and other entities performing mining works for these mines or constructing shafts; underground in assembly companies, mining machinery companies, repair plants and other entities performing underground construction and service works for mines, repairing machines and implementing new devices; employees employed in these enterprises, plants and other entities are considered mining work for those months of employment in which at least half of their working days were worked underground; as members of mine rescue teams; at the positions of hoisting drivers on shafts and at the positions of signallers at the top of shafts in mines; as vocational instructors in underground mining training fields in sulfur mines and lignite mines, etc. ). Periods of mining work and work equivalent to mining work are taken into account if this work was performed at least half of the working time (work equivalent to mining work includes, among others, employment in positions requiring the qualifications of an engineer or mining technician in mining offices, if the employment is related to performing inspection and technical activities in mines);
- they did not join an open pension fund or submitted an application for the transfer of funds accumulated in an account in an open pension fund, through the Social Insurance

Institution, to the state budget revenues (Ustawa o emeryturach i rentach z Funduszu Ubezpieczeń Społecznych ( Dz. U. 2023, poz. 1251)).

The retirement age may be lowered to 50 years in the case of women who performed their work for 20 years and men who performed their work at least 25 years of mining and equivalent work, including at least 15 years of mining work. Moreover, the right to a miners' pension, regardless of age and position, is granted to employees who have performed mining work permanently and full-time for a period of at least 25 years (Art. 50 e. Ustawa o emeryturach i rentach z Funduszu Ubezpieczeń Społecznych ( Dz. U. 2023, poz. 1251)).

Miners employed underground can not only retire earlier. It is also possible for them to calculate each year of work more advantageously. If a miner works permanently and full-time, each year of his work underground in a mine is increased by a factor of 1.5 (12 months of a miner's work are counted as 18 months). This applies to employees employed underground and in sulfur or lignite mines at working faces, directly during mining and loading of excavated material, and at other working faces, as well as during the assembly, dismantling and transport of casings, mining, loading and transporting machines at working faces, and in sinking shafts and in shaft works and rescue teams. This also applies to mine operations supervision and management employees who work at least half of the working days a month underground in sulfur mines or lignite mines.

Each year of full-time work (for example in the construction of shafts) performed partly above ground and partly underground is calculated according to the conversion factor of 1.4. The work of mine rescuers and people directly employed in mining coal at the face is calculated even more advantageously. There is also a conversion factor of 1.2 for each year of work (for example, loading and transporting excess cargo and deposits, for mining surveying and for ongoing maintenance of mining units and equipment) performed continuously and full-time in open pits in sulfur mines and hard coal mines, in sulfur borehole mines and in enterprises and other entities performing mining works for sulfur mines and lignite mines. Miners most often take early retirement after working for 25 to 29 years (Matuszewska-Majcher, 2017).

The average pension in 2022 was PLN 2,767 and the average mining pension was PLN 4,597. A mining employee is entitled to paid sick leave for sanatorium treatment or preventive and therapeutic holidays. He is entitled to this if:

- is employed in conditions harmful to health or burdensome,
- suffered an accident at work,

- is at risk or has contracted an occupational disease in connection with the performance of his/her professional work,
- is at risk or has acquired a disease related to specific characteristics or working conditions ( Rozporządzenie Rady Ministrów z dnia 30 grudnia 1981 roku w sprawie szczególnych przywilejów dla pracowników górnictwa – Karta górnika. (Dz. U. 1982 nr 2 poz. 13 z późn. zm.))

Members of the family of an employee who died as a result of an accident at work or an occupational disease are paid, in addition to the death benefit provided for in the provisions of the Labor Code and one-off compensation for the death of an employee, provided for in the provisions on benefits in respect of accidents at work and occupational diseases - a death benefit in the amount of six months' salary.

The working time of employees working in underground deep mines is 7.5 hours a day and 37.5 hours a week with a five-day working week. That is, it is shorter than that regulated by the Labor Code. Due to particularly burdensome or health-damaging working conditions, the working time of employees employed in underground deep mines, depending on working conditions, ranges from 7 to 6 hours a day. The reason for this situation is the increased temperature and composition of the mine atmosphere, which is poorer in oxygen than atmospheric air and may also contain harmful gases. Additionally, the mining atmosphere is highly dusty, characterized by high humidity and a constant air flow (Matuszewska-Majcher, 2017).<sup>1</sup>

The miner is also entitled to functional allowances, statutory bonuses, overtime settlements, night shift allowances and pear-shaped holidays. For working in difficult conditions, miners receive regenerative meals. It is customary in the industry that the employer provides the entire crew with a high-calorie meal - not only those working underground but also administrative employees. Currently, in most mines meals are not served directly, but in the form of vouchers that can be redeemed in selected stores, canteens or buffets.

Many of the above-mentioned privileges have their historical provenance and are related to difficult working conditions in mines (which is undoubtedly justified). However, currently, when phasing out industries, there should be a discussion about reducing some of them.

### **3. Uniformed services**

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<sup>1</sup> E. Matuszewska-Majcher: Wpływ warunków wykonywania pracy górniczej na stan zdrowia pracowników kopalń. Systemy wspomagania w inżynierii produkcji 2017, vol. 6, s.198.

The basic salary of a trainee is PLN 3,745 after training, approximately PLN 4,900 net at the beginning (police). In the army, from March 1, 2024, the lowest salary (for privates) is PLN 6,000. The second part of the remuneration are numerous allowances.

These include, among others:

- an additional salary, the so-called thirteenth salary,
- anniversary awards,
- bonus for years of service,
- functional additive,
- allowance for service rank,
- service or motivational allowance,
- holiday benefits for each family member,
- uniform allowance,
- allowance for taking care of a service dog (police),
- allowance for serving in Warsaw (police),
- meals or cash equivalent for meals while performing official duties (police),
- paid sick leave or special leave (police) (Ustawa z dnia 6 kwietnia 1990 r. o Policji (Dz. U. 2024)).

Soldiers and uniformed services also have a privileged pension system. The acquisition of pension rights as well as the amount of benefits paid under the supply system for professional soldiers and paramedics are much more advantageous than the acquisition of rights and benefits paid from the Social Insurance Fund (FUS). Benefits paid under the supply system are fully charged to the state budget (Kasprowicz, 2019). This is because the gross salaries of uniformed service employees are not fully covered by contributions. They only use them to pay income tax and health insurance contributions, without having to pay contributions to the Social Insurance Institution.

As a rule, a pension is granted to an officer dismissed from service who, on the day of dismissal, has completed 55 years of age and has at least 25 years of service in the Police, Internal Security

Agency, Foreign Intelligence Agency, Military Counterintelligence Service, Military Intelligence Service, Central Anticorruption Bureau, Border Guard, Government Protection Bureau, State Fire Service or Prison Service. The pension for an officer is 60% of the basis for 25 years of service and increases by 3% for each additional year of service. The pension is increased by 0.5% of the basis for each commenced month of service at the front during war

and in the war zone (Ustawa z dnia 18 lutego 1994 r. o zaopatrzeniu emerytalnym funkcjonariuszy Policji, Agencji Bezpieczeństwa Wewnętrznego, Agencji Wywiadu, Służby Kontrwywiadu Wojskowego, Służby Wywiadu Wojskowego, Centralnego Biura Antykorupcyjnego, Straży Granicznej, Biura Ochrony Rządu, Państwowej Straży Pożarnej i Służby Więziennej oraz ich rodzin (Dz. U. 2023, poz. 1834)). However, in 2019, the legislator abolished the obligation to reach the age of 55 when retiring for persons accepted into service after January 1, 2013. The basis for this step was the desire to make employment in police and military formations more attractive, as the decreasing labour supply and faster rate of salary growth in private sector made the staffing situation difficult. Some officers and soldiers leave the service before acquiring pension rights, and much fewer candidates apply for it. Due to the persistently high level of vacancies in the formations supervised by the minister responsible for internal affairs and in the Prison Service, in 2020, regulations were adopted introducing an incentive benefit in order to keep experienced officers with at least 25 years of service in service as long as possible (Czechowski, 2021).

According to the applicable regulations, a pension is due to a soldier released from professional military service who, on the day of release, has completed at least 25 years of military service in the Polish Army. The pension for a soldier is 60% the basis of its assessment for 25 years of military service and increases by 3% for each additional year of service. In Poland, many people receive retirement benefits before the age of 50 or even 40. Granting a pension at such a young age de facto means allowing experienced specialists to leave the army, police or other services (Walczak, 2017). Considering the fact that these people have been educated and trained for many years at public expense in order to serve society for several dozen years, it can be assessed that the state is wasting personal capital and their experience and this is not consistent with the idea of social justice. The average pension in the police is PLN 4,000 and in the army - PLN 4,600.

#### **4. Judges**

The amount of the basic monthly remuneration of judges in a given year is calculated on the basis of the so-called the national average in force in the second quarter of the previous year. Basic salary multipliers range from 2.05 to 3.23. By multiplying the national average amount by the lowest multiplier, we will obtain the lowest possible basic salary of a judge, which in 2023 amounted to PLN 12,620.31 gross per month. A judge may be transferred to another place of service only with his or her consent. If a judge is transferred to another location, he or she is

entitled to reimbursement of the transfer costs, except for the case when the transfer took place as a result of disciplinary action or at the request of the judge. If a judge is delegated to a place other than the place where the judge's place of business is located, which is not his or her permanent place of residence, the judge delegated during the period of delegation, as an employee on a business trip, is entitled to the following amounts, compensating for the inconvenience resulting from being delegated outside the permanent place of services:

- the right to free accommodation in conditions commensurate with the dignity of the office or reimbursement of housing costs in the place of delegation,
- reimbursement of the costs of the first trip from the place of permanent residence to the place of delegation, reimbursement of the costs of the last trip from the place of delegation to the place of permanent residence and reimbursement of the costs of trips made no more than once a week to the place of permanent residence and back,
- a lump sum to cover the costs of commuting by local transport,
- diets,
- reimbursement of costs incurred for using vehicles owned by the employee for business purposes,
- reimbursement of the costs of daily travel to the place of posting (Ustawa z dnia 27 lipca 2001 r. Prawo o ustroju sądów powszechnych (Dz. U. 2024, poz. 334)).

A judge cannot be detained or held criminally liable without the permission of the competent disciplinary court. Judges are entitled to a long-service allowance to their remuneration, amounting to 5% of the basic remuneration starting from the sixth year of work and increasing by 1% after each year until it reaches 20% of the basic remuneration.

A judge is entitled to additional annual leave in the amount of:

- six working days – after ten years of work,
- twelve working days – after fifteen years of work.

The judge is entitled to an anniversary bonus in the amount of:

- after twenty years of work – 100% of the monthly salary,
- after twenty-five years of work – 150% of the monthly salary,
- after thirty years of work – 200% of the monthly salary,
- after thirty-five years of work – 250% of the monthly salary,
- after forty years of work - 350% of the monthly salary,
- after forty-five years of work – 400% of the monthly salary (Ustawa z dnia 27 lipca 2001 r. Prawo o ustroju sądów powszechnych (Dz. U. 2024, poz. 334)).

Judges can also get paid leave to improve their health. A judge may also be granted financial assistance to meet his or her housing needs. Moreover, a judge's working time is determined by the scope of his tasks. Judges are not covered by the general pension system. The justification for not including judges in the general pension system is constitutional. Since a judge is irremovable and after the end of his term of office as a judge he remains a judge, although a retired judge, and not a former or retired judge, and he has numerous duties assigned to the position in which he held the office and which he retained while retired, then his legal and actual situation is diametrically different from that of a pensioner. Excluding this group from the general system therefore seems fully justified. This also means that the judge does not pay insurance premiums from his salary. A judge retires upon reaching the age of 65. Unless, not later than six months and not earlier than twelve months before reaching that age, he declares to the National Council of the Judiciary his will to continue to hold the position and presents a certificate stating that he is capable, due to his health condition, to perform the duties of a judge, issued under the rules specified for a candidate for a judicial position.

A judge retires at his/her own request, retaining the right to remuneration after the age of 55 for a woman if she has worked as a judge or prosecutor for not less than 25 years, and for a man after 60 years if he has worked as a judge or prosecutor for not less than 30 years (this condition must be met by December 31, 2017). A female judge retires at his or her request after reaching the age of 60, regardless of the period of service as a prosecutor or judge.

In addition, they have the right to retire at his or her request or at the request of the competent board of the court if, due to illness or loss of strength, he or she has been found by a medical examiner of the Social Insurance Institution to be permanently incapable of performing the duties of a judge. A judge who retires is entitled to a one-off severance pay amounting to six months' salary.

The benefit of a retired judge is 75% of the basic salary and the long-service allowance received in the position last held.

## **5. Deputies and senators**

During the term of office, counting from the first sitting of the Sejm or Senate, deputies and senators are entitled to deputies' or senator's emoluments, paid monthly, also for partial months of term of office. It amounts to 80% of the remuneration of the Undersecretary of State. The following allowances are available for remuneration:

- 20% of remuneration - for those serving as committee chairman;

- 15% of remuneration - for those serving as deputy chairman of the committee;
- 10% of remuneration - for chairmen of permanent subcommittees (Ustawa z dnia 9 maja 1996 roku o wykonywaniu mandatu posła i senatora (Dz. U. 2022, poz. 1339)).

The period of receiving the salary is treated as the period of employment. This period is also included in the length of service, which determines all employee rights, including special rights depending on employment in a specific profession, industry or workplace.

At the end of their term of office, MPs and senators are entitled to a parliamentary severance pay in the amount of three salaries. The severance pay is not payable if the MP or senator was elected for the next term of office (Korolewska, Szpringer, 2007). A deputy or senator who retires or receives a disability pension during the term of office or within twelve months after its expiry or two years after the end of unpaid leave is entitled to a one-off severance pay in the amount of three emoluments - upon retirement and one emolument - upon transition on a pension (Ustawa z dnia 9 maja 1996 roku o wykonywaniu mandatu posła i senatora (Dz. U. 2022, poz. 1339)).

A deputy and senator is entitled to financial resources to cover expenses incurred in connection with the performance of their mandate in the country, in a lump sum of 25% of the monthly salary (parliamentary allowance). It is free from personal income tax within the limits specified in separate regulations for allowances received for performing civic duties and cannot be seized by way of enforcement (Korolewska, Szpringer, 2007).

Deputies and senators and their family members are entitled to health benefits under the terms set out in the provisions on health care services financed from public funds and on the remuneration of persons holding managerial state positions (Ustawa z dnia 9 maja 1996 roku o wykonywaniu mandatu posła i senatora (Dz. U. 2022, poz. 1339)).

The MP and senator also has the right, within the country, to free travel on public transport and flights in domestic air transport, as well as to free travel on public transport. This group also benefits from immunity. In addition, they receive a lump sum for the operation of the parliamentary office. MPs' clubs and groups receive funds for their activities, while unaffiliated MPs can spend them individually on:

- covering the costs of translations, expert opinions and opinions,
- purchase of press and publications,
- covering the costs related to the organization of seminars, conferences and other meetings by the MP on the premises of the Sejm,

- covering the costs of contracts for specific work and mandate contracts concluded by MPs in matters related to the MP's activities in the Sejm (Korolewska, Szpringer, 2007).

Deputies who are not registered for permanent residence in Warsaw have the right to accommodation in the Deputies' House, and if this is not possible, the Chancellery of the Sejm covers the costs of renting private accommodation up to the cost of accommodation in the Deputies' House.

## 6. Farmers

This professional group is not covered by the general tax system, they only pay agricultural tax, which is not dependent on income (it depends on the area and type of agricultural land (utilities) owned). Only special sections of agricultural production are settled based on the PIT Act. Farmers receive direct payments, which are granted to a professionally active farmer if he conducts agricultural activity and the total area of land covered by the area approved for basic income support owned by this farmer is not less than 1 ha. Direct payments are divided into several types. A beneficiary who applies for direct payments from Agency for Restructuring and Modernisation of Agriculture may benefit from funding such as:

- basic income support,
- payment for young farmers,
- redistributive payment,
- income support related to animal production (payments to cows, goats, sheep, cattle),
- income support related to the production of plants (sugar beets, legumes for seeds, hops, fodder plants, flax, hemp, starch potatoes, strawberries, tomatoes),
- payments related to eco-schemes (including animal welfare, areas with melliferous plants, subsidies for carbon farming and nutrient management) (<https://arimr.net.pl>).

Every farmer can also recover the excise tax included in the price of diesel oil used for agricultural production. From 2024, there is a single rate of excise tax refund on agricultural fuel and it amounts to PLN 1.46/1 liter of diesel oil. Farmers will pay this much less than the current price. Limits are being introduced, which amount to 110 liters of diesel oil per 1 ha of agricultural land. Farmers receive pension benefits according to separate rules than other employees in the general social insurance system. There is a separate Agricultural Social Insurance Fund (KRUS) to service farmers. Pension and disability pension contributions paid by farmers are much lower than those paid by entrepreneurs and employees employed outside agriculture. In 2024, a farmer running a farm of up to 50 ha pays a total monthly contribution

of PLN 203 (sickness, accident, disability and pension insurance). In turn, the Social Insurance Institution contribution in 2024 for entrepreneurs is PLN 1,600.32 or PLN 1,485.31 without sickness insurance. As you can see, the difference is fundamental. The issue of health insurance contributions is similar. The health insurance contribution is PLN 1 per month for each insured person on a farm for each hectare of agricultural land on the farm. In turn, in the general system, the minimum health insurance contribution is PLN 381.78. A large part of the agricultural privileges seems to be unjustified.

## 7. Conclusions

The privileges presented in the work are varied, but all of them are the result of regulations introduced several or several dozen years ago. Currently, no new privileges are being created. Privileges, especially pensions, generate high economic and social costs - costs that are borne by everyone, not only the insured, but also all citizens. Industry pension privileges cost over PLN 40 billion in 2022. This much of the budget was allocated to benefits for farmers, uniformed services and retired judges and prosecutors. This shows that some of them should be liquidated taking into account the principle of social justice.

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