

# Poland Report

## Sustainable Governance Indicators 2024

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## Executive Summary

In December 2023, Poland's conservative government concluded its de facto eight-year rule, marking the end of a period characterized by profound systemic changes. These changes began with an unprecedented challenge to the state's foundational principles, resulting in significant negative impacts on democratic norms and the rule of law.

Between 2022 and 2023, the system became entrenched, as civil rights and freedoms were eroded through the politicization of key institutions, including the Constitutional Tribunal, Supreme Court and National Council of the Judiciary. These reconfigurations enabled the Law and Justice party (Prawo i Sprawiedliwość, PiS) to pass detrimental and unconstitutional laws without effective constitutional oversight.

Simultaneously, the public prosecutor's office became a tool of the ruling party, engaging in the persecution of political adversaries, including politicians and judges. Government officials faced minimal consequences for abuses, creating a culture of impunity.

The parliament's role was diminished, with the body no longer serving as a venue for thorough debate or the development of well-founded legislation. The legislative process was abused, with initiatives often bypassing required impact assessments and consultations. The "Polish Deal," a post-pandemic economic strategy, epitomized this legislative disarray, marked as it was by the suppression of opposition voices and procedural violations. Notably, the "Lex Tusk" law in April 2023, which concerned a state commission to investigate Russian influence, was intended to prevent an opposition leader from participating in elections.

The ruling party's decisions also led to restrictions on civil rights, such as access to information. Public media became increasingly politicized, and local media underwent a process of "repolonization." Private media faced obstacles like licensing issues, lawsuits and exclusion from public advertising funds. Support for social initiatives and NGOs became ideologically driven, with additional tension stemming from attempts to further politicize the education system.

A significant issue under the PiS government was the attack on reproductive rights, including the imposition of severe restrictions on abortion access. This sparked widespread protests and mobilization across the country, uniting a diverse coalition of activists, women's rights organizations and concerned citizens. The government faced intense backlash, both domestically and internationally, as these measures were viewed as a direct assault on women's rights and bodily autonomy.

During PiS's tenure, new taxes and changes to tax laws imposed a heavier burden on citizens. Despite rising tax rates, Poland recorded one of the EU's highest budget deficits in 2023, mainly due to increased social spending. This period also saw a significant rise in public debt, complicated by the off-budget accounting of expenses that obscured the true fiscal situation. The country experienced unprecedented inflation, nearing an annual rate of 19%, and saw the lowest investment rate since the 1990s. The economic situation worsened due to soaring energy prices after Poland swiftly ceased gas imports from Russia. Nevertheless, Poland's economic growth outpaced many European countries, with unemployment rates remaining low. By 2022, Poland's GDP per capita reached 79% of the EU average, demonstrating significant progress despite economic challenges (Eurostat 2023).

Relations with the European Union worsened due to serious rule-of-law violations and explicit anti-EU rhetoric. The European Court of Justice issued multiple rulings against Poland over controversial judicial reforms, aligning with the European Commission's stance on judicial impartiality. Consequently, nearly €60 billion from the National Reconstruction Plan was withheld, hindering Poland's post-pandemic economic recovery.

Poland's international relations became strained following the Russian invasion of Ukraine on February 24, 2022. The country faced an unprecedented crisis, becoming a haven for thousands of refugees from the east. The government facilitated immigrants' residence and employment, integrating them into social benefit programs and education systems. Poland also became a hub for humanitarian and military aid to Ukraine. Additionally, a border wall with Belarus was constructed in June 2022 to prevent illegal immigration.

The parliamentary elections on October 15, 2023 were neither fair nor equal. The entire state apparatus actively supported PiS in the campaign, marginalizing opposition candidates. State-owned companies ran pro-government media campaigns, and politicians frequently campaigned, exceeding legal limits.

PiS emerged as the strongest party, securing around 35.4% of the vote, but fell short of an absolute majority. The voter turnout rate, at 74%, was the highest since the transformation began in 1989, reflecting high levels of polarization and a demand for change. After Mateusz Morawiecki's failed attempt to form a conservative government, liberal opposition leader Donald Tusk became the prime minister.

## Key Challenges

The new government led by Donald Tusk faces significant challenges arising from the profound systemic changes implemented in Poland in the post-2015 period. Key priorities include restoring the rule of law, returning to a functioning democratic institutional system, enhancing governance quality both horizontally and vertically, ensuring transparency, and accelerating reforms. However, many key institutions will remain unchanged due to ongoing terms of office. A strained cohabitation with President Andrzej Duda until mid-2025 may complicate reform efforts.

The unity of the ruling coalition will be crucial. The government, composed of parties united by fundamental democratic principles, may have divergent views on specific issues such as abortion. Intense competition within the ruling camp could surface as the next presidential elections approach, with each party possibly fielding its candidate. In early 2024, Szymon Hołownia from Polska 2050 had already announced his candidacy, planning to step down as speaker of the Sejm after two years in favor of a left-wing representative. Leadership within PiS remains uncertain, with Jarosław Kaczyński potentially retaining control, or else being succeeded by younger leaders such as Zbigniew Ziobro, Mateusz Morawiecki or Andrzej Duda.

Economically, one primary challenge lies in the need to maintain budgetary discipline and control the state deficit, which is expected to exceed the EU-mandated 3% of GDP. Nonetheless, the government has decided to retain all social benefits, including the 800+ program, additional pensions and public sector salary increases of up to 20%, or even more in the education sector (30%). These expenditures, combined with the rise in the minimum wage, may strain employers and expand the job market, but could also increase inflationary pressure, with the inflation target likely to be achieved only by 2026. While macroeconomic forecasts, including economic growth rates, appear favorable for Poland, the government must be more proactive in fostering investments.

In the social sector, public services must be improved. Teachers, parents and students have highlighted the urgent need for reforms in the education system. Family policies should shift focus from social transfers to the creation of high-quality services and incentives for parents. The healthcare system also demands significant attention. Successful reforms in these areas will depend on effective cooperation with local authorities via consultation and inclusion, especially with the upcoming local elections in April 2024.

Domestic policy will largely hinge on international dynamics, particularly with respect to rebuilding ties with the EU. This includes active engagement in the flow of EU funds and constructive participation in decision-making processes. Poland is set to receive €59.8 billion, with substantial allocations for climate goals (46.60%) and digital transformation (21.36%) (European Commission 2024). EU funding should primarily be used to support green transformation, addressing the urgent need to shift to renewable energy and a circular economy. Digital transformation and addressing AI-related challenges will also require government focus.

The new government will also have to address the complex issue of migration, anticipating increased illegal crossings at the Polish-Belarusian border. Controversial topics such as “pushbacks” and the EU’s mandatory solidarity mechanisms will likely be points of contention. The European Parliament elections in June 2024 may further reflect Polish public opinion, known for its strong commitment to European integration over the past two decades.

The ongoing war in Ukraine poses the most significant challenge to national security. Poland’s resilience will be tested as a front-line country, with a continued role in logistical deliveries of equipment and humanitarian aid. However, reestablishing political closeness with the Ukrainian government – which the previous administration disrupted – will be essential.

Lastly, deep societal polarization presents a critical challenge. Political divisions have revealed substantial differences in values and priorities among Poles. The formation of the new government has raised high expectations among its supporters, but fostering broader social trust will be crucial for the nation’s cohesion.

# Democratic Government

## I. Vertical Accountability

### Elections

Free and Fair  
Political  
Competition  
Score: 5

On October 15, 2023, Poland held parliamentary elections that were free but lacked full competitiveness. Despite a diverse range of parties and candidates, the ruling Law and Justice party had a significant advantage by using state resources, including public companies and media, to support its campaign. Additionally, a government-initiated referendum aimed to amplify the ruling coalition's campaign messages, involving support from state-controlled companies and blurring the line between state and party, potentially bypassing campaign finance regulations.

The Electoral Code forms the comprehensive legal framework for parliamentary elections, but despite recommendations from OSCE/ODHIR, no changes have been made to constituency boundaries since 2011. This lack of adjustment, coupled with the inclusion of all votes from abroad in the Warsaw constituency, raises concerns about the equality of votes.

In March 2023, significant revisions to the Electoral Code included reducing the minimum number of residents per precinct, establishing a Central Register of Voters, and modifying the eligibility criteria for Constituency Election Commission members. However, challenges arose, such as the rejection of some candidate lists due to formal issues, including problems with supporter addresses in the newly implemented Central Register of Voters.

The regulations on electoral campaign financing, as outlined in the Election Code and the Political Parties Act, require political parties to submit annual financial information to the National Election Commission. In 2023, five political parties faced the potential deprivation of public subsidies due to unfavorable verdicts. During the 2023 elections, three factors negatively impacted the accountability and clarity of campaign finances: a lack of

detailed financial reporting before election day, unrestrained third-party campaigning and insufficient campaign finance regulations for the referendum.

Public television and radio stations ostensibly met their legal obligations to provide free airtime to all electoral committees. However, the OSCE reported that the public broadcaster failed to ensure balanced and impartial coverage during the presidential (2020) and parliamentary (2023) elections. Additionally, the ruling coalition leveraged Catholic media, including Telewizja Trwam and Radio Maryja, to appeal to traditional conservative voters. The acquisition of Polska Press by PKN Orlen in 2020 granted the PiS party significant influence over regional media. Despite these developments, the Polish media landscape remains diverse, with public television (TVP), TVN and Polsat dominating the television sector.

Most political campaigns occur online, with politicians and parties using platforms like X and Facebook for promotion and commentary. However, the tone of media content – both online and offline – was generally negative, offensive and radical. While unauthorized new media usage and the spread of fake information were present, they did not majorly impact political competition.

Free and Fair  
Elections  
Score: 5

Voting rights, granted to all citizens, require permanent residence in a municipality, with the option to vote in any precinct based on a voting certificate. Polish law allows for the deprivation of public rights, including voting, for a citizen sentenced to at least three years of imprisonment. The 2023 Electoral Code amendments introduced the Central Register of Voters (CRV), replacing 2,477 separate voter registers. Concerns were raised about the CRV's late introduction potentially affecting its accuracy. The CRV assigned voters to polling stations based on their last voting address, allowing one-time changes up to three days before the election. Voter lists, finalized two days before election day, limited public scrutiny to individual inquiries. Errors in voter addresses emerged during candidate registration and on election day. The total number of eligible voters 29,091,621.

In cases of irregularities, citizens were able to address complaints to the mayor or through the government portal, mObywatel, but the 2023 amendments restricted public scrutiny. The National Election Commission (PKW) oversees the process with a three-level structure. Since 2019, the PKW has had stronger political roots, with seven out of nine members appointed by the Sejm. Elections with sufficient resources are administered on the national, regional and local levels.

Under the terms of the Electoral Code, the president calls for parliamentary elections, with the 2023 election having occurred on October 15, 2023. Amendments in March 2023 increased the total number of polling stations to 31,073, additionally providing for free transportation and enhanced accessibility for individuals with disabilities. The voting process, scheduled from 7:00 to 21:00, faced challenges including overcrowded polling stations due to high turnout. The 2023 elections had minor disruptions of public order, but there were no reported cases of double voting or impersonation.

Overall, the electoral process was efficient and well-organized, with amendments expanding the rights of committees and observers to record procedures. Minor irregularities were observed but promptly resolved without impacting the general election result.

### Quality of Parties and Candidates

Socially Rooted  
Party System  
Score: 7

In general, most societal interests are reflected in the political spectrum present in the parliament. The Sejm, consisting of 460 members, is elected for a four-year term using proportional representation and the d'Hondt method, with a 5% threshold for entry (8% for coalitions, waived for national minorities). This rule has eliminated most minor parties from the Polish political scene; they have either disappeared or merged with larger parties, such as the Greens, who joined the Civic Platform in 2023 along with Nowoczesna and Inicjatywa Polska. Most major parties – aside from the newly constituted Polska 2050 – have well-organized local branches based mainly on state administrative divisions. Regional and local party branches report regional challenges to party leaders and are active during party conventions.

With 100 members, the Senate is elected for a four-year term via single-member constituencies and a first-past-the-post voting model. In the 2023 elections, only a few independent candidates not rooted in party politics entered the Senate, and most joined the liberal Senate Pact. The age requirements of 21 for the Sejm and 30 for the Senate do not infringe on the representation of various age groups in parliament. A rule introduced in 2011 requires all parties to allocate at least 35% of places on election lists to women, resulting in steady growth in the number of female parliamentarians, reaching a record 29.6% in the 2023 Sejm elections.

In 2023, all parties published political manifestos in anticipation of the forthcoming parliamentary elections. The PiS party called for new spending on social and military causes; Konfederacja advocated for tax cuts; the Civic Platform proposed changes in education and an increase in public sector



salaries; the Third Way focused on green development and healthcare; and the New Left centered on restoring reproductive rights and women's rights. In general, all parties from the democratic opposition advocated reversing unconstitutional reforms of the judiciary system and restoring closer ties with the European Union (Łada-Konefał 2023).

Effective Cross-Party Cooperation  
Score: 3

The Polish political landscape was highly divided along ideological lines and split into two blocs: populists and anti-populists. The first bloc dominated from 2015 until the October 2023 elections and represented right-wing populism and national conservatism in the United Right (Zjednoczona Prawica), with the dominant Law and Justice (PiS) party led by Jarosław Kaczyński.

Due to the lack of a stable majority in the parliament (227 out of 460 seats), the government depended heavily on internal discipline and the support of minor parliamentary circles like Kukiz'15 – Direct Democracy (Kukiz15). The conservative spectrum concluded with the far-right Confederation (Konfederacja), which, although not aligned with or supportive of the United Right, called for anti-immigrant regulations, strong opposition to further integration of the European Union and highly liberal economic policies.

In 2022 and 2023, internal divisions within the United Right led to constant intragovernmental conflict between Justice Minister Zbigniew Ziobro and Prime Minister Mateusz Morawiecki. Ziobro, head of a junior ally of the Law and Justice party (PiS), Sovereign Poland, controlled 20 out of 228 seats in the coalition parliamentary club. His small but critical group played a decisive role in passing governmental proposals. The main arena for conflict was on issues relating to the European Union, as the prime minister was a realist, while the justice minister voiced a hard euroskepticism, including support for Polesxit. Ziobro's 2019 judicial reform violated EU law, and led to the introduction of a mechanism linking the disbursement of EU funds with adherence to the rule of law. Despite the intense and open political conflict, Morawiecki supported Ziobro during a vote of no confidence put forward by the opposition.

The anti-populist bloc gathered various parties from the center-right to the left. The strongest in terms of public support was the liberal-centrist Civic Platform (Platforma Obywatelska, PO), which led the government from 2007 to 2015. The party evolved from a Christian-liberal to a more catchall party with a strong commitment to individual liberties. In the 2023 elections, it focused on building a so-called wealth-care state, further Europeanization, empowerment of local communities and strong anti-PiS rhetoric.

As an alternative to Law and Justice and the Civic Platform, smaller parties formed a political alliance, the Third Way (Trzecia Droga), on 27 April 2023. This coalition included the centrist Poland 2050 (Polska 2050) led by Szymon Hołownia and the agrarian Polish People's Party (Polskie Stronnictwo Ludowe, PSL) led by Władysław Kosiniak-Kamysz. Leftist voters could support the New Left (Nowa Lewica), which was formed in 2021 by a merger of the Democratic Left Alliance (SLD) and Spring (Wiosna). In February 2023, the New Left created an electoral alliance with Together (Razem), the Polish Socialist Party (PPS), and the Labor Union (Unia Pracy).

In the months leading up to the 2023 parliamentary campaign, Donald Tusk, PO's leader and a former European Council president, advocated for the creation of a unified list of opposition parties in order to win the "unity premium." However, in the elections to the lower chamber of parliament, the Sejm, the opposition ran for victory divided into three blocks: the Civic Coalition, the Third Way and the New Left. Despite this division, the opposition successfully formed a united government.

The final count gave PiS 35.4% of the vote, followed by the Civic Coalition at 30.7%, the Third Way at 14.4%, the Left at 8.6% and the far-right Confederation at 7.2% (Euronews 2023). Despite winning the elections, PiS was unable to form a majority government as its potential coalition partner, the Polish People's Party, declined to cooperate.

The coalition agreement's main priorities included restoring the rule of law, addressing the climate crisis and improving Poland's track record on women's rights. The document also focused on education and healthcare, depoliticizing the public media and combating hate speech. Issues that created a political fracture included LGBTQ+ rights and energy policy, but the most pressing one was opposition to the Third Way's plan to liberalize Poland's strict abortion laws.

As a result of dropping the abortion issue from the coalition agreement, a small faction of the Left, the Razem (Together), decided to leave the coalition but support it in the parliament. In the elections to the upper chamber of the parliament, the Senate Pact between the KO, Polska 2050, PSL and Nowa Lewica, along with independent candidates, resulted in a stable majority of 66 seats out of 100.

Transparent  
Government  
Score: 4

### Access to Official Information

Access to public information is a fundamental political right granted to citizens under the Polish Act of September 6, 2001. Individuals can exercise these rights without providing justification, and public information is provided promptly upon request, within 14 days. Requests can be submitted in any form, including electronically. The Bulletin of Public Information (BIP) is a unified system for disseminating information. Citizens can also seek assistance from the Ombudsman for Civil Rights or obtain information through the Government Information Center, which is responsible for information and press services.

This right is closely tied to state organ transparency, particularly in managing public property, and is linked to privacy rights. Courts encounter challenges in interpreting the broad definition of “public information” and identifying the obligated entity, as state tasks extend beyond state bodies. These issues sometimes result in premature request rejections, leading to court complaints. Valid reasons for refusal include the protection of classified information, privacy or personal data.

The lack of proper access to information about the actions and decisions of state authorities was evident from 2022 to 2023. As the Supreme Audit Office revealed, between 2019 and 2021, the number of complaints filed with administrative courts regarding local government bodies’ inaction or delays in matters related to requests for access to public information increased. Despite the duty to inform the press, public authorities refused this right to anti-government media. For example, the Ministry of Finance declined *Gazeta Wyborcza*’s request for information regarding the budget execution for August 2023. As a result, the non-governmental organization Public Information ([InformacjaPubliczna.org](http://InformacjaPubliczna.org)), created by the Citizens Network Watchdog Poland, issued a letter to Polish parliamentarians in 2022, stating that the law in its current form does not protect the freedom of access to information for citizens.

Poland ranks high in international rankings related to public data provision. In the European Union’s 2023 Open Data Maturity Report, Poland advanced to second place, just behind France. In the Digital Economy and Society Index 2022, which assesses the digital economy and digital society, Poland scored 95% compared to the EU average of 81%. Meanwhile, according to the Open Data Inventory 2022 – 2023, Poland secured second place globally regarding the availability and openness of statistical data published by the Central Statistical Office ([Watchdog.org](http://Watchdog.org) 2023).

## II. Diagonal Accountability

### Media Freedom and Pluralism

Free Media  
Score: 3

Until 2015, Poland had a diverse and robust media market featuring strong public media, private broadcasters and foreign investments. The National Broadcasting Council (Krajowa Rada Radiofonii i Telewizji) oversaw the public media, ensuring compliance with laws and exerting indirect control over state-owned media. Despite rules against political affiliations or public activities by its members, the Council became politicized. Legal tools allowed interference with private media content, with political pressure most effectively applied through licensing processes and technical standards. Journalistic confidentiality was protected under the Press Law, with additional protections for whistleblowers and against wiretapping outlined in the criminal laws.

Following the PiS government's victory, a new body, the National Media Council (Rada Mediów Narodowych), was established. This council took over the authority to appoint and dismiss public media officials from the minister responsible for state treasury matters. In December 2016, the Constitutional Tribunal ruled that removing the National Broadcasting Council from these decisions was unconstitutional. Despite objections from Ombudsman for Civil Rights Adam Bodnar, the National Media Council continued to make key appointments at TVP (Telewizja Polska), often bypassing the constitutional body.

Both councils have faced criticism for bias in favor of the Law and Justice party, and Telewizja Polska and Polish Radio were transformed into propaganda platforms. The public media presented a one-sided, pro-government perspective, while attacking critics. Although private media encountered less direct censorship, they too experienced significant pressure. The National Broadcasting Council (NBC) misused its power, imposing arbitrary fines on critical broadcasters. The prevalence of strategic lawsuits against public participation (SLAPPs) against journalists, often funded by public money from ruling party politicians or state-owned entities, contributed to a hostile environment for independent journalism. These tactics and financial penalties were used to weaken critical media and encourage self-censorship.

The NBC also created business uncertainty by delaying licenses for private broadcasters like TVN and Radio Tok FM, and by excluding them from state advertising revenue programs. Print media, which has been transitioning to digital formats, faced financial strain, while the local press contended with financial, distribution and legal challenges. Consequently, Poland fell to its lowest-ever rank in the World Press Freedom Index, placing 66th in 2022 and 57th in 2023 (according to Reporters Without Borders). Upon taking office in December 2023, the newly elected government led by Donald Tusk immediately began implementing pluralistic reforms in the public media sector.

Pluralism of  
Opinions  
Score: 5

Media plurality in Poland is legally protected under the Press Law and other regulations. However, the Media Pluralism Report rates Poland's media plurality at just 50%, a lower figure than in other Central and East European countries except for Hungary (Center for Media Pluralism and Media Freedom 2023). This low ranking is partly due to a media landscape divided between public and private broadcasters – both domestically and foreign-owned – with strong political polarization between the government and opposition influencing the most significant players.

Foreign investors such as the U.S.-based Discovery (owner of TVN), the Swiss-German Ringier/Axel Springer and the German Bauer have a notable presence, a fact that drew criticism from the governing PiS party as it advocated for the “repolonization” of Polish media. An early but unsuccessful attempt in this area was the 2021 “Lex TVN” law, which aimed to prevent owners outside the European Economic Area from holding more than 50% of a broadcaster's shares. Further efforts included nationalizing and centralizing media assets by state-controlled entities like PKN Orlen, which acquired the largest regional media company, Polska Press, from the German Passauer Neue and the major press distributor RUCH. This consolidation led to national control over 90% of regional media and the replacement of independent editors-in-chief.

The use of abusive litigation and financial penalties has been a key strategy to weaken critical media and encourage self-censorship. The business environment has been destabilized by delays in granting licenses to private broadcasters like TVN and Radio Tok FM, and private media have been excluded from state advertising revenue programs. Print media, already struggling to transition to digital formats, faced significant financial strain.

Local media in particular faced financial and distribution challenges and legal threats. Despite this, the Office of Competition and Consumer Protection

(UOKIK) did not intervene in the significant consolidation of the local newspaper market.

However, UOKIK did block Agora's (owner of Gazeta Wyborcza) acquisition of Radio Eurozet in 2021, citing concerns about the creation of a harmful duopoly in the radio market. In 2023, Agora successfully appealed this decision, challenging the lack of a legal definition of "duopoly" (Media Freedom Rapid Response 2023).

Currently, no public authority is empowered to assess market concentration in the press sector regarding media pluralism, a fact that has raised concerns from the Commissioner for Human Rights.

### Civil Society

Free Civil  
Society  
Score: 5

Poles can freely join independent groups, both political and civic, as guaranteed by the national constitution and national and international legislation. Article 31 of the Polish constitution stipulates that any limitations on rights and liberties can only be imposed by law and only if necessary to ensure security, public order, environmental protection, health, public morality, or the freedom and rights of others. Additionally, the "Public Benefit Activity and Volunteerism" law outlines criteria and principles for supporting civil society organizations (CSOs). Polish law also provides an additional benefit for members of associations or trade unions – the ability to deduct and offset membership fees from income. Taxpayers can voluntarily donate 1.5% of their personal income tax to a chosen public benefit organization. Since October 15, 2017, the National Freedom Institute – Center for Civil Society Development has been the main governmental platform for non-governmental organizations (National Freedom Institute, 2023).

Throughout 2022 – 2023, no public assemblies were prohibited, except in the region near the Belarusian border, where the government imposed a state of emergency due to the migration crisis. This state of emergency, which concluded on June 1, 2022, restricted access for humanitarian NGOs, activists, and journalists.

During this period, civil dialogue in Poland deteriorated, and financial treatment favored conservative, pro-government organizations. Arbitrary arrests, detentions, and imprisonments of peaceful demonstrators were less frequent compared to 2020 – 2021, a time when massive protests against tightening abortion laws and changes in the judiciary system brought many Poles to the streets. In June and October 2023, two major demonstrations in

support of opposition parties were organized in Warsaw, gathering hundreds of thousands of Poles from across the country. No incidents of violations of citizens' rights were reported during these demonstrations.

Despite the absence of prohibitions on public assemblies, the government's state of emergency near the Belarusian border, which ended on June 1, 2022, hindered access for humanitarian NGOs, activists and journalists. Incidents of unlawful behavior by the police, such as the use of excessive force, were not investigated, leading to accusations of politicization within the top police leadership.

Effective Civil  
Society  
Organizations  
(Capital and  
Labor)  
Score: 4

In Poland, trade unions play a pivotal role in the relationship between capital and labor, a distinction enshrined in the constitution, which guarantees the freedom to form and operate trade unions. The three major umbrella organizations are Niezależny Samorządny Związek Zawodowy "Solidarność" (NSZZ "Solidarność"), Ogólnopolskie Porozumienie Związków Zawodowych (OPZZ) and Forum Związków Zawodowych (FZZ). These unions participate in the Social Dialogue Council with employer representatives and the government.

Beyond these primary organizations, there are roughly 300 federations, 273 national trade unions and approximately 24,000 local trade union entities. Around 7,000 workplace-based unions operate independently at the regional level, separate from the larger umbrella groups. Farmers' trade unions in Poland hold a distinct legal status. Major trade union organizations often utilize specialists or foundations, particularly in employers' associations, but rarely establish independent think tank institutions.

As of 2022, the country had 1.4 million members across 11,656 trade unions and 353 active employers' organizations with 21,600 members. The education sector employed the highest percentage of trade union members at 19.3%, while health and social care dominated the membership of employers' organizations at 16.6%. Most trade unions included plant, sub-plant and branch-level organizations (76.4%), followed by intercompany unions (20.8%). Additionally, there were federations, confederations, regional or sectoral structures, and 310 so-called unified trade unions (2.7%). From 2014 to 2022, trade union membership declined by 9.6%, whereas employers' organizations saw a 28.8% increase in membership (GUS 2023).

Furthermore, organizations and professional self-governments representing specific sectors, such as the judges' association Iustitia and the Supreme Medical Chamber, have gained prominence by opposing government policies. Generally, the PiS government paid little attention to proposals from the

broader civil sector, with notable exceptions made for Solidarność, which was led by pro-government figures.

Effective Civil  
Society  
Organizations  
(Social Welfare)  
Score: 4

Poland has a wide array of organizations based on common interests, such as patient groups, parent associations and youth organizations. These groups can form federations and platforms, such as the portal ngo.pl. They enjoy the same legal protections as other collective activities, including benefits such as the ability to offset membership fees from income. Many large organizations, such as the Batory Foundation and Klon/Javor, have research units staffed by policy experts.

The number of registered organizations grew more than threefold from 2002 to 2021, reaching 138,000. However, the proportion of actively operating organizations is decreasing. The main areas of activity – sports, education and culture – constitute about two-thirds of the social sector in Poland. While the industry primarily provides services and information, fewer organizations are now engaged in advocacy and public mobilization activities such as representing member interests or educating the public. From 2004 to 2021, the average number of members and volunteers per organization declined from 42 to 25 and from 10 to five, respectively. This trend is partly due to the COVID-19 pandemic and a broader shift toward more grassroots-based social engagement, often outside traditional NGO structures (Klon, 2023).

Grants and subsidies from local authorities, public administration and private sources have been the strongest funding sources for NGOs, typically awarded through competitive processes. The ruling Law and Justice (PiS) party has often used public funds to support pro-government organizations. The government's engagement with civil society organizations in decision-making processes has been limited. For example, there was a notable lack of dialogue with teachers, parents and NGOs during efforts to centralize and increase supervision over the education system.

Effective Civil  
Society  
Organizations  
(Environment)  
Score: 4

The Polish environmental movement comprises various organizations, including associations, foundations, ecological clubs, civil coalitions and naturalist societies. Many of these organizations are designated as public benefit organizations. The landscape includes national branches of international groups, such as Greenpeace Polska and WWF Polska, alongside numerous national entities. As of 2022, environmental organizations accounted for 13% of all civil society organizations, a proportion that has remained stable since 2002 (Klon, 2023). While the Green Party's political influence remains marginal, grassroots green activism – often localized – has gained increasing traction in recent years.



Environmental CSOs can access public funding, and membership dues are tax-deductible. From 2022 – 2025, the main funding initiative for the sector was the Regional Support Program for Environmental Education, sponsored by the National Fund for Environmental Protection and Water Management. However, many organizations have had to seek alternative financing sources, including public donations and external grants.

Major environmental organizations have established analytical units, though permanent think tanks are rare, with the Institute for Sustainable Development being an exception. These units often include policy experts and collaborate with academic institutions. Common activities include producing reports, drafting position papers, issuing open letters and providing commentary on legal acts. These organizations also collaborate within larger networks like the Polish Green Network (Polska Zielona Sieć), the Federation of Greens Association “GAJA” (Związek Stowarzyszeń Federacja Zielonych “GAJA”) and the Climate Coalition (Koalicja Klimatyczna).

Despite their efforts, the input from these CSOs is often overlooked in major policy initiatives.

### III. Horizontal Accountability

#### Independent Supervisory Bodies

Effective Public  
Auditing  
Score: 6

The Supreme Audit Office (Naczelna Izba Kontroli, NIK) serves as Poland’s highest audit authority, operating under the principles of collegiality and accountable to the Sejm (parliament). It oversees various entities, including government administration bodies, the National Bank of Poland, state legal entities and other state organizational units. Furthermore, the NIK is empowered to audit the activities of local government bodies, legal entities of local self-government and other organizational units of local self-government. It broadens its examination to different entities and economic entities (entrepreneurs) to the extent that they use state or municipal assets or funds and fulfill financial obligations to the state. The budget implementation is also within the purview of the NIK’s audit responsibilities. The office can obtain all necessary information and question officials and staff during its audits.

The president of the Supreme Audit Office is appointed by the Sejm upon the request of the marshal of the Sejm or a group of at least 35 deputies, requiring an absolute majority vote with Senate consent. The dismissal of the president

is subject to stringent conditions, including a Tribunal of State verdict or severe illness, making the termination of a six-year term challenging. The approval of the budget law by the Polish Sejm concurrently approves the NIK's financial plan.

The NIK has a central bureau in Warsaw and 16 local branches, with the president wielding powers akin to the minister responsible for budget matters. The release of the NIK's findings to the media is contingent on the nature and significance of the matter. Depending on the situation, the NIK may opt to make its findings public through interviews with journalists, press conferences, or statements and information published on its website.

Marian Banaś has been the head of Poland's Supreme Audit Office since 2019. Initially associated with the Law and Justice administration, Banaś became a leading opponent following a Central Anti-Corruption Bureau investigation into alleged links to a criminal group. In 2023, before the parliamentary elections, Banaś threw his support behind the far-right party Konfederacja, citing its advocacy for the independence of the NIK (Notes from Poland 2023).

Effective Data  
Protection  
Score: 6

Data protection in Poland is governed by the EU General Data Protection Regulation or GDPR (Regulation (EU) 2016/679) and the Act of May 10, 2018 on the Protection of Personal Data. The same act also established a new data protection authority, the Personal Data Protection Office (Urząd Ochrony Danych Osobowych, UODO). The powers of the UODO include the ability to conduct compliance audits, issue administrative decisions, disclose decisions in the public interest, request disciplinary or legal proceedings against violators, and mandate the timely notification of the outcomes of implemented actions.

The Personal Data Protection Office may: require data controllers and processors or their representatives to provide information deemed necessary; gain access to the premises of data controllers and processors, as well as to equipment and tools used for processing personal data; and obtain from data controllers or processors access to all personal data and any information necessary for the performance of the authority's tasks.

The follow-up by the executive branch on the actions of the UODO has been limited, as most of the legislation in this area is governed by EU laws. However, the UODO cooperates closely with other public institutions, such as the Chief Pharmaceutical Inspectorate, the Environmental Protection Inspectorate, the Office of Competition and Consumer Protection, the National Council of Legal Advisers, and the Office of Electronic Communications.

Although the European Court of Justice mandates that the head of the national data protection authority should be independent and impartial, in Poland, the appointment and removal of the president rest with the political majority in both chambers of the parliament. As a result, in 2019, Jan Nowak, a former member of the Law and Justice party, was elected to serve a four-year term. Due to his visible political engagement, the Polish upper chamber – the Senate, dominated by the opposition – refused in May 2023 to approve his second term in office. The president had failed to discuss and influence legislation on urgent issues like tracking technologies, international data transfers and artificial intelligence. He had also failed to engage in educational campaigns directed toward all citizens.

### Rule of Law

Effective Judicial  
Oversight  
Score: 3

Since 2015, Poland has faced a rule of law crisis marked by significant institutional changes, sparking domestic and international concerns. Critics argue that these changes, particularly the legal reforms impacting the judiciary, undermine judicial independence – a cornerstone of the rule of law. The government's actions, including the restructuring of the Constitutional Tribunal (Trybunał Konstytucyjny, TK) and the National Council of the Judiciary (Krajowa Rada Sądownictwa, KRS), as well as the appointment of judges deemed illegitimate, have been criticized for eroding checks and balances.

In November 2022, the Supreme Administrative Court (NSA) ruled that the Constitutional Tribunal could no longer adjudicate lawfully due to improperly appointed judges. By 2023, the Tribunal faced a deadlock due to interparty conflict within the United Right. The new KRS, chosen by politicians, continued to appoint judges despite Polish and European court rulings deeming it to be illegitimate. The European Court acknowledged legal challenges to government decisions, such as those involving Judge Igor Tuleya and Lech Wałęsa (Ptak 2023).

The European Union has expressed concern over Poland's rule-of-law situation, initiating infringement proceedings and applying sanctions under Article 7. The EU withheld COVID-19 recovery funds, demanding compliance with judicial independence and green transformation milestones.

Beginning on October 27, 2021, Poland began accruing fines of €1,000,000 daily, which was later reduced to €500,000 on April 21, 2023, following minor legal adjustments. In June 2023, the Court of Justice of the European Union

ordered the suspension of the new disciplinary chamber for judges, finding it lacked independence and impartiality. This ruling ended the imposition of fines, which had accumulated to a sum of €556 million (PLN 2.5 billion) (Zalan 2023).

On December 21, 2023, the Court of Justice also declared that the Chamber of Extraordinary Control and Public Affairs of the Supreme Court was neither independent nor impartial.

In mid-December 2023, new Justice Minister Adam Bodnar (ombudsman for human rights from 2015 to 2021) pledged to reverse all rule-of-law violations. His first action was to bar judges appointed by the constitutionally challenged KRS from adjudicating, signaling compliance with EU rulings.

Universal Civil  
Rights  
Score: 4

Poland's national legal and constitutional system formally guarantees the protection of civil rights in connection with health, social status and political opinions. However, this stands in stark contrast to many state policies. In 2022, the UN advocated for Poland to introduce 200 amendments concerning civil rights. Although Polish law bans employment discrimination based on sexual orientation, in 2023 the rights organization ILGA-Europe certified Poland as having the worst record on LGBTQ+ rights in the EU for the fourth time since 2020 (Camut 2023). Civil and criminal proceedings targeted LGBTQ+ rights defenders, and activists, including those responsible for the Hate Atlas map, faced SLAPPs. Additionally, there were instances of local homophobic actions such as "LGBT-free zones" being declared by authorities or the "homobuses."

Also, sexual and reproductive rights in Poland faced restrictions following the Constitutional Tribunal ruling in January 2021 and subsequent UN calls for decriminalization of abortion in April 2022. The death of a woman who was denied an abortion led to protests. The European Court of Human Rights sought Poland's response to five cases of abortion denial. Despite the government reporting only 32 abortions in 2021, Abortion Without Borders supported 44,000 women that year, including 1,515 from Ukraine. In 2022, the number of registered abortions grew to 161, but the actual number was likely higher. Some human rights defenders, doctors providing help for women, and even women using the day-after pill faced harassment and legal charges.

Judicial reforms have faced scrutiny, leading to the suspension of judges and disciplinary proceedings. International concerns persisted over attacks on judicial independence, causing the suspension of the Polish Recovery and Resilience Plan from the EU. In October 2022, the ECHR ruled that Judge Paweł Juszczyszyn's suspension violated his fair trial and privacy rights.

Additionally, individual rights have been violated by the misuse of the Pegasus spyware system against lawyers, judges and politicians who criticize the ruling party. Calls from the European Parliament in January 2023 for the Polish prosecutor's office to initiate investigations and clarify the law have gone unheard.

Concerns have risen about the treatment of refugees. On the one hand, Poland opened its borders to Ukrainians, included them in social and educational systems, and granted them full rights in the labor market. On the other hand, attitudes toward refugees from Asia and the Middle East coming from Belarus since July 2021 have been characterized by hostility from authorities.

Effective  
Corruption  
Prevention  
Score: 3

Poland has developed many institutions to fight corruption, including the Internal Security Agency, the National Revenue Administration, the Ministry of National Defense, the Supreme Audit Office, the police and the Border Guard. There are also rules for officeholders intended to ensure transparency, prevent conflicts of interest and promote ethical conduct, such as asset declarations and incompatibility regulations. A sound framework for public procurement debarment is also in place. However, Poland has fallen short in the area of combating foreign bribery.

In 2022, Poland received its lowest score since 2012 on the Corruption Perceptions Index (CPI), with 55 points and a ranking of 45th place. The main reasons for this decline included disruptions to the rule of law, such as the politicization of the Constitutional Tribunal and the prosecutor's office, pressure on courts and individual judges, and the dismissal of charges against high-ranking officials. A significant erosion with regard to fundamental financial principles was also evident. Negative shifts in the public finance system were caused by substantial spending outside the state budget. This situation undermined the effectiveness of the budget law – particularly the state budget – as the primary tool for managing state finances. Additionally, the government had employed mechanisms to understate the state budget deficit and circumvent the stabilizing expenditure rule (Dudek and Kotecki 2023).

The PiS government lacked an effective anti-corruption policy. A damning report by the Supreme Audit Office in December 2022 revealed that the Government Anti-Corruption Program for 2018 – 2020 had failed in most of its planned tasks. The program's implementation was chaotic and poorly coordinated, with limited success in areas such as training. No subsequent document outlining priorities and tasks for anti-corruption policy had been introduced since the program's conclusion in 2020 (NIK 2022).

## Legislature

Sufficient  
Legislative  
Resources  
Score: 5

The offices of the Sejm and the Senate assist the Polish parliament in legal, organizational, advisory, financial and technical matters. They consist of several organizational units, including the Legal and Personnel Affairs Bureau, the Analysis Bureau, the Financial Bureau, the Sejm Information Center, the Legislative Bureau, the Library, the Social Communication Bureau, the Internal Audit Office and the Publishing House.

These institutions assist deputies in carrying out the work of the parliament and its bodies, and in fulfilling their parliamentary mandates in their electoral districts. The offices also provide services to parliamentary clubs and groups, parliamentary teams, and independent deputies.

The legislature exercises oversees the financing of its operations; however, every year, the Supreme Audit Office audits the implementation of the state budget, including the functioning of parliament. In both 2021 and 2022, the Sejm and Senate offices received approval in these audits. The Sejm budget has grown from less than PLN 500 million under the liberal PO-PSL coalition to PLN 576.9 million in 2022 and PLN 683.2 million in 2023 (Rzeczpospolita, 2023).

After the 2015 elections, both the Analysis Bureau (Biuro Analiz Sejmowych, BAS) and the Legislative Bureau lost their fully independent status. Additionally, the choice of experts was directed by the political majority. The BAS is responsible for preparing legal opinions and other information. It publishes journals including the Legal Notebooks of the Sejm Analysis Bureau, INFOS: Socioeconomic Issues, BAS Analyses, BAS Studies and others.

Effective  
Legislative  
Oversight  
Score: 5

Alongside the marshal of the Sejm, the Presidium of the Sejm and the Council of Elders, committees constitute one of the primary organs of the Sejm, and their existence is constitutionally guaranteed. There are three types of committees: mandatory standing; ad hoc, which are established in exceptional situations; and investigative, which are designed to examine specific matters.

Parliamentary commissions serve both legislative and oversight functions. Governmental bodies and officials must answer questions and provide documents requested by commissions. However, this form of oversight is limited because opposition parties rarely hold a majority on such commissions, and the government often fails to support members of parliament with the necessary documents or timely responses. Ministers and leaders of the highest state administration bodies, or their representatives, are required to attend committee meetings when issues within their jurisdiction are being discussed.

In the Polish parliament, only investigative committees have powers that could be described as quasi-prosecutorial, as they can summon witnesses, appoint experts and order individuals to appear before the committee. However, in the 2022 – 2023 period, they were used only to interrogate former officeholders. On May 26, 2023, the Sejm adopted a law on the “State Commission for the Examination of Russian Interference in the Internal Security of Poland,” nicknamed “Lex Tusk,” alluding to the leader of the opposition in the upcoming parliamentary elections (Jałoszewski 2023). Initially, the commission was empowered to decide whether a person should be deprived of the right to hold public office in connection with the management of public funds for up to 10 years. As a result of strong pressure from the EU Commission, the U.S. Department of Justice and the Venice Commission of the Council of Europe, the power to impose a ban on holding office was amended. After the 2023 elections, the incoming governing majority established three new bodies to scrutinize mail-in votes in 2020, the visa scandal and surveillance through the spyware program Pegasus.

Effective  
Legislative  
Investigations  
Score: 4

Individual members of parliament have the right to obtain necessary documents and information from government administration bodies, local self-government bodies, state-owned institutions or enterprises, social organizations, and non-state economic entities. Groups of at least 15 members of parliament and parliamentary party groups are entitled to request current information from government officials. A member of parliament can also submit important queries about government issues. Such queries should be concise, explain the situation and ask relevant questions. The person being questioned has to provide a written answer within 21 days of receiving the query.

Under PiS rule, opposition legislators investigated various issues in 2023, including the system of bonuses and awards for ministerial staff, the unauthorized publication of personal data by the minister of healthcare, and unclear competition procedures in the National Center for Research and Development (Narodowe Centrum Badań i Rozwoju, NCBiR). In most cases, reports prepared after such interventions were highly unfavorable to the government. In some instances, especially those made public by the media, the authorities decided to change the heads of the institutions, as in the case of NCBiR. However, they did not launch in-depth investigations or reforms.

Conversely, the number of parliamentary interpellations dropped year by year (from 15,988 in 2020 to 8,045 in 2022) due to the provision of unsatisfactory answers or the failure to respond to queries (Rzeczpospolita 2023). PiS government representatives often ignored this duty, and ministers occasionally declined invitations or did not respond to inquiries.

Legislative  
Capacity for  
Guiding Policy  
Score: 6

In the ninth and tenth terms of the Sejm (2019 and 2023), there were 29 standing committees. The number of Senate committees increased from 16 to 20. The quantity of Sejm committees surpassed that of ministries. Nevertheless, most ministries, even the more significant ones, are associated with only one oversight committee, commonly called a branch committee. Consequently, allocating subject areas among committees does not compromise the parliament's capacity to oversee ministries.

During the 2019 – 2023 term, the committees varied in size, ranging from several members to more than 50. The number of sessions depended on the committee. For example, the Public Finance Committee held 460 meetings, while the Committee on National and Ethnic Minorities had only 75. In most cases, the frequency of meetings provided a sufficient overview of government activities.

Committee chairpersons and deputies are elected at the first committee meeting via an open simple majority vote. Agreements among parliamentary groups determine the political faction that will provide the committee chairperson. As a result, despite having a significant number of legislators, the opposition was able to exert appreciable influence within only a few committees of lesser importance after the elections in both 2019 and 2023.



# Governing with Foresight

## I. Coordination

### Quality of Horizontal Coordination

Effective  
Coordination  
Mechanisms of  
the GO/PMO  
Score: 7

In Poland, the prime minister's office or Chancellery (Kancelaria Prezesa Rady Ministrów) typically evaluates policy proposals using a team of experts and advisers. The specifics of this group's capacities, including personnel and financial resources, depend on budget allocations and government priorities.

Under Prime Minister Mateusz Morawiecki, the office exerted centralized control over proposals prepared by line ministers, reflecting a broader trend toward bureaucratic centralization. Line ministries were required to involve the Chancellery in the preparation of policy proposals. The degree of involvement varied, but often included legal and technical assessments and consideration of programmatic aspects so as to ensure alignment with government priorities. These priorities were frequently coordinated by Jarosław Kaczyński, the head of the PiS party, rather than by Prime Minister Morawiecki. This was partly due to ongoing tension between Morawiecki and Minister of Justice Zbigniew Ziobro.

Under the PiS government, the office consisted of various departments, but the crucial ones were the Government Work Programming Department and the Legislative Process Coordination Department. Regular meetings between the Chancellery and line ministries were common. These meetings served as a platform for briefings, updates and discussions on new developments that might impact policy proposal preparations. The frequency and depth of these interactions changed based on the nature and urgency of policy matters.

The budget of Prime Minister Morawiecki's Chancellery grew immensely over the years. In 2021 – 2022, it increased from PLN 379.7 million to PLN 843.3 million, then doubled to PLN 1.54 billion. In 2024, it was planned to reach PLN 2 billion, which is 16 times more than the expenditures during the rule of the PO-PSL coalition in 2015 (Rzeczpospolita 2023).

Effective  
Coordination  
Mechanisms  
within the  
Ministerial  
Bureaucracy  
Score: 7

The Chancellery of the prime minister plays a crucial role in orchestrating interministerial activities, managing the government's work, coordinating actions among ministries and overseeing the implementation of government priorities. Joint government committees are established for interministerial coordination, bringing together representatives from various ministries.

Under the conservative administration, examples of these operating committees included the Interministerial Team for Developing Changes to the Comprehensive Support Program for Families "For Life" (2020); the Interministerial Team for Polonia and Poles Abroad Affairs (2021); the Interministerial Team for Reviewing Conditions for Investment Processes in the Republic of Poland (2021); and the team addressing threats arising from hazardous materials in Poland's maritime areas (2022). The newly appointed liberal government initiated its first team tasked with restoring the rule of law and constitutional order on December 13, 2023.

Interministerial agreements have covered projects, reports and other critical documents, such as the "Eighth Government Report for the Conference of the Parties to the UNFCCC" and the "Fifth Two-Year Report for the Conference of the Parties." Additionally, agreements included the establishment of the long-term program "Management of Water Resources in Poland."

Ministries are empowered to submit interministerial interpellations and formal inquiries to seek specific information or actions from other ministries, facilitating the flow of information between them. Interministerial coordination often entails collaborative projects or programs, particularly in areas involving multiple ministries, such as economic development, education or health. Coordination has extended to events significant from a public diplomacy perspective, as demonstrated during the World Urban Forum in 2022. Moreover, joint actions are taken in response to current challenges, exemplified by the interministerial meeting on the situation in the grain market in August 2023.

Effective coordination has played a crucial role in managing European funds. For example, the European Funds for Modern Economy and the European Funds for Social Development (2021 – 2027) required agreements between various ministries and government agencies. Key entities involved included

the Polish Agency for Enterprise Development, the Bank of National Economy, the Digital Poland Projects Center, the Center for European Projects and the Chancellery.

Similarly, implementing the European Funds for Digital Development 2021 – 2027 necessitated cooperation between the minister of funds and regional policy and representatives of the Chancellery and the Digital Poland Projects Center. This cooperation was formalized in a trilateral agreement concluded in February 2023.

Earlier strategically pivotal documents, such as the National Reform Program and the Strategy for Responsible Development, were also products of extensive interministerial coordination. Final decisions were reached during Council of Ministers meetings, during which ministers presented and deliberated on their positions.

Complementary  
Informal  
Coordination  
Score: 6

Informal communication, including influencing specific political decisions, was common within the United Right government. This practice arose because Jarosław Kaczyński, the leader of PiS, chose not to assume the position of prime minister, preferring instead to influence policies unofficially. Formally, he served as the vice-chair of the Council of Ministers from 2020 to 2022 and 2023, as well as the chair of the Council of Ministers' Committee on National Security and Defense from 2020 to 2022. Informal meetings between high-ranking government officials or party groups often took place at the PiS headquarters on Nowogrodzka Street. These meetings were organized before strategic decisions or to diffuse ongoing conflicts between Prime Minister Mateusz Morawiecki and Minister of Justice Zbigniew Ziobro. The decisions made in Nowogrodzka undermined formal coordination efforts within the ministerial bureaucracy and other bodies.

### Quality of Vertical Coordination

Effectively  
Setting and  
Monitoring  
National  
(Minimum)  
Standards  
Score: 4

The Polish model of decentralization, based on a three-tier territorial division comprising voivodeships (first level), counties (second level) and municipalities (third level), is among the most effective in Europe, as indicated by the very high score on the Local Autonomy Index. Tasks assigned to municipalities are diverse, and include spatial planning, real estate management, environmental and nature protection, water management, organization of municipal roads and traffic, water supply, telecommunications activities, local public transport, health protection, social assistance, municipal housing construction, public education, and culture.

Supervisory and oversight activities are mainly carried out by the voivode – the representative of the central bureaucracy in the regions – and, in financial matters, by the regional audit office (Regionalna Izba Obrachunkowa). If the oversight authority declares a resolution or order to be invalid, this suspends its execution by the municipal body. In the event of repeated violations of the constitution or laws, the Sejm may dissolve a municipal council.

Starting in 2015, the conservative government initiated a gradual process of centralization. Unlike Hungary, where changes have been more radical, this centralization was achieved through micro-level decisions in various areas. The government increased control over municipalities' revenues and redistributed them using central grant programs according to a political framework.

By 2021, the government began to expand its competencies further. On June 8, 2023, the Sejm adopted a law that introduced additional municipal oversight criteria, including reliability, economy and efficiency, alongside the existing criterion of legal compliance. Although this legal amendment was not formally enacted, local authorities interpreted the change as an expansion of control rather than mere supervision, which is the chambers' designated role.

Effective  
Multilevel  
Cooperation  
Score: 4

Cooperation between central and subnational authorities have been characterized by grown tensions and asymmetry. Poland's score on the Local Government Index (Fundacja im. Stefana Batorego 2023) dropped from 73.58 to 56.68 points between 2014 and 2021, primarily due to the diminishing political and institutional power of local entities. The Joint Commission of the Government and Local Government (Komisja Wspólna Rządu i Samorządu Terytorialnego or KWRiST) – a forum for developing common positions with 11 thematic commissions – was marginalized, with a fourfold increase in the number of laws prepared by the government that were not reviewed by this body.

The quality of the government's oversight of local governments was unsatisfactory and politicized, particularly at the voivodeship level, as evidenced by a high rate of annulments of "supervisory acts" by administrative courts. General limitations on independent control of the constitutionality of legal provisions further complicated the situation. Moreover, due to the consequences of COVID-19, the war in Ukraine and very high inflation rates, the financial situation of many municipalities deteriorated, leaving many local budgets in very poor condition. Most municipal administrations continued to provide their basic services, but the quality of these services declined. In many cases, the distribution of financial and governmental support to local administrations depended on their political affiliations. Widespread

dissatisfaction with national-local relations was observed, particularly within big cities (for example, on the part of the Association of Polish Cities – Związek Miast Polskich), most of which were governed by the opposition. In contrast, smaller administrations led by PiS supporters were highly supportive of the national government.

## II. Consensus-Building

### Recourse to Scientific Knowledge

Harnessing  
Scientific  
Knowledge  
Effectively  
Score: 4

The PiS government's inconsistent reliance on independent expert opinions raised concerns about transparency and accountability in policy development. This approach prompted questions about the government's commitment to evidence-based reasoning and thorough analysis in its decision-making processes, and potentially hindered its effectiveness in addressing complex challenges.

Furthermore, prioritizing ideological criteria over merit-based considerations has drawn criticism, particularly with regard to the appointments of key officials and the formulation of policies. This sparked debates about the overall direction of governance, highlighting the balance between political ideologies and the need for pragmatic, evidence-driven decision-making. Examples such as the overexploitation of Polish forests and the delays in decarbonization due to the lack of focus on the development of renewable energy sources underscore the government's disregard for scientific knowledge and expert opinions.

Several of the government's major infrastructure projects, including the Vistula Spit Canal and Central Communication Port, faced significant criticism from experts regarding their economic cost-effectiveness. However, these concerns were disregarded. Additionally, there were instances in which legal experts were selectively chosen on matters concerning judicial reforms and understanding the merits of European integration.

At the ministerial level, scientific expertise was occasionally considered. The minister of health had to appoint national consultants from various fields relevant to healthcare, such as medicine, pharmacy, nursing, midwifery and psychology. Regional consultants were also appointed, although their roles diminished in 2023 as the number of COVID-19 patients declined. Experts were involved in advisory commissions, such in the case of the minister of

climate and environment’s Commission on Genetically Modified Microorganisms and Genetically Modified Organisms. Still, the core decisions were made chiefly on political grounds.

**Involvement of Civil Society in Policy Development**

Effective  
Involvement of  
Civil Society  
Organizations  
(Capital and  
Labor)  
Score: 5

Institutional mechanisms in Poland currently fall short of actively involving capital and labor organizations from the outset of policymaking processes. The use of expert commissions, public hearings and performance monitoring is infrequent and irregular. The consultation process lacks transparency, hindering effective communication between government officials and representatives of capital and labor. The existing institutional setup provides only for limited inclusion of various private sector and labor stakeholders.

Under the PiS government, cooperation with major organizations depended on these group’s ideological and political proximity, rendering the dialogue exclusive and not inclusive of all types of organizations. For example, Prime Minister Mateusz Morawiecki and Solidarity labor union Chairman Piotr Duda, who supported the PiS government, signed an agreement on June 7, 2023 introducing a series of changes advocated by this trade union, including pay raises for public sector employees. In contrast, arguments voiced by teachers’ unions such as the Polish Teachers Union (Związek Nauczycielstwa Polskiego), which has been highly critical of changes in the educational system and the politicization of schools, were not acknowledged.

Representatives of the labor sector and the government gathered under the auspices of the president within the Social Dialogue Council, but real consultation and exchanges of opinion were limited. The most frequently cited problem by employers’ organizations and trade unions was the difficulties arising from legal regulations and procedures (respectively 47.0% and 34.8% of survey respondents cited this issue). Employers’ organizations often identified issues in their interactions with the public administration (33.2%), while trade unions pointed to challenges related to an insufficient number of volunteers for social work (31.4%) (GUS 2023).

Effective  
Involvement of  
Civil Society  
Organizations  
(Social Welfare)  
Score: 4

As with other civil society organizations (CSOs), the role of social welfare organizations in policymaking under the PiS government was limited to irregular, nontransparent consultations at various levels. Between 2019 and 2023, only four public hearings during parliamentary commission proceedings were held. The PiS government favored organizations that promoted conservative values and traditional family roles, especially those linked to the Catholic Church. In contrast, well-established initiatives like the Science

Festival – the largest and one of the most prestigious events promoting science in Poland – took place without any financial support from the Ministry of Education and Science for the first time in 2023.

Attempts to deepen the politicization of education were blocked twice by presidential veto, and the Senate faced extended critique from pupils and parents' organizations due to a lack of social dialogue. In general, 2023 was marked by higher involvement of youth organizations in public discourse and actions. This led to a very high turnout rate among young people in the October 2023 parliamentary elections. After the elections, 80 of the most important Polish social organizations published a statement to the new liberal government on the need to strengthen social dialogue and use the knowledge of the third sector to restore the rule of law and build a progressive, responsible state (Helsinki Foundation for Human Rights 2023).

Effective  
Involvement of  
Civil Society  
Organizations  
(Environment)  
Score: 4

Public authorities are obliged to invite public participation in the initial stages of document formulation. These documents are made public, and the results are published. However, the degree to which social proposals are actually incorporated in the area of environmental protection remains extremely low.

Most organizations maintained a high level of independence under the PiS government. They criticized the government's inability to address Poland's environmental challenges, for instance in the areas of decarbonization, air quality or wild species protection. In 2020, Greenpeace called on Poland to discontinue policies inconsistent with achieving climate neutrality goals. These policies included draining peatlands, hindering the development of renewable energy sources, failing to develop a sustainable transportation policy, and inadequate building thermal modernization.

In the 2022 – 2023 period, CSOs continued to highlight the overexploitation of Polish forests, the lack of management and oversight leading to the Oder River environmental disaster, and the need to change legislation regarding wind energy. Consultations were conducted as part of the legal requirements set out by EU regulations. The local dialogue process with environmental organizations evaluating regional strategies was well developed.

### Openness of Government

Open  
Government  
Score: 4

Between 2022 and 2023, access to data expanded significantly under the Open Data Program for 2021 – 2027, launched on February 18, 2021. This program aimed to enhance data accessibility through the data.gov.pl portal, improve data interoperability and quality, increase data utilization and exchange, stimulate cultural and scientific data reuse, and boost collaboration with

national and international data stakeholders. It also focused on improving public administration skills and raising societal awareness. The law on open data and the reuse of public sector information took effect on March 8, 2022.

The 2022 Implementation Report for the program emphasized that its primary goal was to increase the availability of open data, including valuable information that could foster new services and products. The report aimed to establish an optimal regulatory framework for effectively utilizing public sector information in Poland. The data portal ([dane.gov.pl](https://dane.gov.pl)) is the main tool, updated regularly according to semiannual plans. As of December 31, 2023, the portal featured 375 publishers, a total of 35,604 resources and 590 APIs. Publishers were categorized into three types: local government (128), private entities (82) and public government (165). The user-friendly portal offers filters for data formats, publishers, locations, openness scores, visualization types and time ranges. It provides access to national and regional data with minimal delays in publication.

In response to international events, a new subcategory titled “Ukraine” was added to display information on Polish policies toward Ukrainian citizens (Otwarte dane 2023).

In the EU’s 2023 Open Data Maturity Report, Poland advanced to second place with a score of 97.9%, up from third place in 2022. It ranked just behind France (98.2%) and ahead of Estonia (96.2%). This high ranking reflects a successful combination of strategic, legal and technical elements, as well as effective collaboration between central and local governments, allowing municipalities to implement independent openness policies (European Data 2023).

### III. Sensemaking

#### Preparedness

Capacity for  
Strategic  
Foresight and  
Anticipatory  
Innovation  
Score: 4

The government’s strategic focus during Morawiecki’s first term as prime minister centered on sustaining and expanding its social base, with all crucial strategies adopted to reach the perspective of 2027 – 2030.

The Government Center for Analysis, housed within the Chancellery, was responsible for foresight and strategic planning. It provided analyses of critical public policies to various government entities. The departments of Strategic



Studies, Analyses, and Regulatory Impact Assessment evaluated socioeconomic areas horizontally and strategically, analyzed public discourse, and assessed the functioning and efficiency of state structures. Their formal objectives included instilling a project-oriented culture in public administration and improving the efficiency of portfolio initiatives.

The conservative administration established or reshaped specialized bodies focused on opinion-forming, research, publishing, popularizing and disseminating best practices. These bodies included the Institute of Central Europe (2018), the Institute De Republica (2021), the Generation Institute (2021), the Institute of War Studies (2021), the Polish Economic Institute (2018) and the Institute of Justice (2016), in addition to existing institutes such as the Western Institute (1945) and the Institute of East-Central Studies (2011). Aligned with the government’s ideology, these organizations provided extensive analysis, training and coaching. They often received public financial support and contributed significantly to policy formation.

Under the Morawiecki government, digitalization of the public sphere was a priority. The prime minister established the GovTech Center, an interministerial team, to coordinate strategic digital projects across the public sector. The MeinTech initiative (2022) aimed to modernize the Polish education system, involving collaboration between the Ministry of Education and Science, the Educational Research Institute, the Information Technology Center for Education and Science, the Information Processing Center – State Research Institute, the Education Development Center, and the GovTech Center.

However, policy experimentation techniques, particularly in a human-centered direction, were employed to only a limited extent. Strategic foresight and anticipatory innovation were not consistently considered fundamental skills in recruiting and training high-level civil servants.

**Analytical Competence**

Effective  
Regulatory  
Impact  
Assessment  
Score: 3

Regulatory impact assessments (RIA) are well established in the Polish legislative process. Such evaluations are mandatory when developing draft normative acts including laws, normative acts of the Council of Ministers, regulations of the prime minister or other ministers, orders of the prime minister, and draft assumptions underlying legislative proposals. The Budget Act is an exception, for which a separate procedure for submission and adoption is accepted. The framework document is the “Guidelines for Impact Assessment and Public Consultations in the Government Legislative Process,”

which was adopted by the Council of Ministers on May 5, 2015. The Government Legislative Center is responsible for overseeing the RIA process. Additionally, guidelines have been published on the governmental website providing instructions for entities conducting RIAs.

Draft regulations are to be accompanied by a justification and a standardized regulatory impact assessment that addresses financial impact, consultation results, examples of regulations in other countries and expected outcomes. All stages of the process are well described and published on the website. During public consultations, various stakeholders who can provide empirical information are engaged. Under the PiS government, although legal requirements were met, the selection of consultative bodies was selective. The Chancellery assessed the quality of individual RIAs, as there was no independent body responsible for this evaluation.

Effective  
Sustainability  
Checks  
Score: 3

In Poland, there is no separate sustainable development strategy. Formulated in 2017, the Responsible Development Strategy covered the period through 2020, with an outlook until 2030. The document serves as a framework for nine new sectoral strategies aligned with the 2030 National Environmental Policy (2030 NEP) set in 2019. These strategies include:

- The Strategy for Sustainable Development of Rural Areas, Agriculture and Fisheries, through 2030 (2019)
- The Sustainable Transport Development Strategy, through 2030 (2019)
- The National Strategy for Regional Development (2020)
- The Social Capital Development Strategy (2020)
- The Human Capital Development Strategy (2020)
- The Energy Policy of Poland until 2040 (2022)
- The Productivity Strategy (2022)
- The Strategy for Efficient and Modern State (not approved in 2023)

Most of these strategies reference the Sustainable Development Goals and adopt a long-term perspective looking through 2030. However, they do not include mechanisms for monitoring sustainability assessments. In general, sustainability checks are not legally required as part of RIAs.

Effective Ex Post  
Evaluation  
Score: 3

Ex post evaluation of policies is prepared by the member of the Council of Ministers responsible for matters regulated by a specific normative act, if such evaluation is requested by the Council of Ministers or its auxiliary body. These members include the plenipotentiary of the prime minister – head of the Strategic Analysis Center, the ombudsman for small and medium-sized enterprises, or the president of the Government Legislation Center. Any member of the Council of Ministers can also prepare an ex post evaluation on their own initiative. The evaluation may concern a normative act or its parts.

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Before presenting, the minister may seek opinions from other bodies, institutions or organizations. The results are made public by the Government Legislation Center. This form of evaluation is not legally obligatory, and its scope is limited. Only 20 ex post evaluations were carried out in the 2022 – 2023 period (Rządowe Centrum Legislacji 2023).

# Sustainable Policymaking

## I. Economic Sustainability

### Circular Economy

Circular  
Economy Policy  
Efforts and  
Commitment  
Score: 5

Poland's approach to the circular economy remains in its early stages, primarily aligning with basic regulations set by the EU. However, data from 2015 – 2021 revealed a regression in Poland's circularity rate by 1.8% and a notable 9.1% increase in waste generation (European Court of Auditors 2023). Eurostat indicates that Poland's consumption footprint surged by 20% in 2021 compared to 2010, with the country having the second-largest footprint in the EU after Malta. This was well above the EU average, which saw a mere 4% increase. Furthermore, Poland's material footprint exceeded the EU average, with 19.9 tons of raw material consumption per capita in 2022. Poland also fell below the EU average in terms of its circular material usage rate, at just 8.4% (Eurostat 2023).

The Circular Economy Roadmap of 2019 outlined initiatives targeting the design and production phases, emphasizing goals including innovation, industry-research collaboration, creation of a European market for secondary raw materials, and the promotion of high-quality sustainable production processes. Though the roadmap was spearheaded by the Ministry of Economic Development and Technology, its nonbinding nature and vague legal framework led to challenges in overseeing the program's implementation. The roadmap emphasized that the concept's effectiveness should be assessed based on the outcomes of these initiatives.

In July 2022, Poland adopted a new Productivity Strategy 2030 to guide its transition to a circular economy. The strategy introduced unique indicators like "resource productivity," deviating from those used by the European Commission. Additionally, it acknowledged specific regional features by

outlining programs and goals at the voivodship level. While Poland included measures to support the circular economy transition in its National Recovery and Resilience Plan, funding was suspended amid conflicts over the rule of law.

### Viable Critical Infrastructure

Policy Efforts  
and Commitment  
to a Resilient  
Critical  
Infrastructure  
Score: 6

Poland has introduced a comprehensive legal framework for managing critical infrastructure. The Law on Crisis Management (2007) and the Law on Anti-Terrorism Activities (2016) are in force. Additionally, the Cybersecurity Strategy for the years 2019 – 2024 was approved by the government on October 22, 2019. The National Infrastructure Protection Plan (Narodowy Program Ochrony Infrastruktury Krytycznej) is updated at least every two years, with the most recent update in 2023.

The plan addresses areas such as energy, communication, telecommunications and information networks, financial systems, food and water supply, wealth protection, transportation, rescue systems, continuity of public administration activities, production systems, and chemical and radioactive substances. These areas fall under a number of different ministries' jurisdictions, but the Government Security Center coordinates these efforts.

Based on information from ministers and voivodes, the director of the Center annually presents an assessment of the program's effectiveness. The Center also serves as the national contact point for institutions of the European Union and the North Atlantic Treaty Organization. An additional supporting body is the Government Plenipotentiary for Strategic Energy Infrastructure, which oversees companies such as Polish Power Grids (Polskie Sieci Elektroenergetyczne), Polish Nuclear Power Plants (Polskie Elektrownie Jądrowe), Gas System (Gaz System) and PERN.

In recent years, the Polish government has undertaken or completed various initiatives connected with the transport system. It introduced the Safe Road Infrastructure program; the Świna Tunnel in Świnoujście opened on June 30, 2023; the Vistula Spit digging project canal opened on September 17, 2022; and a program intended to build 100 road bypasses was launched. The construction of the Central Communication Port and Via Carpatia is also underway.

On the other hand, Poland's energy infrastructure does not fully meet the country's needs. Electric power lines are old and inefficient and do not support the development and distribution of energy, such as decentralized energy production from renewable sources. This threatens the ability to meet growing demands in the future.

Starting in 2022, the war in Ukraine has been the most significant factor analyzed in terms of critical infrastructure safety. Since February 22, 2022, an elevated and sustained state of emergency has been in effect – the highest in Poland’s modern history.

The “strategic” airports, which have gained in importance due to their use in transporting military aid to Ukraine (such as Rzeszów), are the only type of critical infrastructure in Poland subject to systemic control (national and EU) and supervision by state institutions (Biznes Alert 2023). The government has taken steps to enhance security around the LNG terminal in Świnoujście and the Baltic Pipe gas pipeline, which was launched on September 27, 2022.

Poland has also been repelling cyberattacks. Poland was recently ranked in sixth place in the Cyber Defense Index 22/23 (2023), which assesses progress in digitalization and cybersecurity among the world’s 20 largest economies. It was acknowledged for implementing a memorandum of understanding, signed with Ukraine in August 2022, to strengthen regional cybersecurity collaboration. However, in terms of AI capacity, Poland’s sectoral rank was much lower, at 14th place.

### Decarbonized Energy System

Policy Efforts  
and Commitment  
to Achieving a  
Decarbonized  
Energy System  
by 2050  
Score: 4

Poland, known for its carbon-intensive economy, has been gradually working toward decarbonization. A total of 72% of energy produced and 82% of electricity in Poland relies on solid fuels, giving it the second-highest rate of fossil-fuel-based energy production in the EU. Despite being the second-largest coal producer in the EU, Poland reduced net greenhouse gas emissions by 20.1% in 2021 compared to 1990 levels. While emissions decreased across various sectors from 1990 to 2021, the transport sector saw an increase of 229%, reflecting a trend observed throughout the EU.

In terms of emissions per capita and the greenhouse gas intensity of GDP, Poland exceeded the EU averages in 2021 (Enerdata 2023). Renewable energy accounted for 18.84% of energy production, compared to the EU average of 22.47% in 2022. This figure is similar to that of Czechia (17.98%), Slovakia (17.69%) and Hungary (14.05%) (European Environment Agency 2024). The steady increase in the use of renewable energy sources was due to EU-sponsored programs for individual households and the cogeneration of electricity using coal and biofuels.

In February 2021, the government embraced its updated energy policy, PEP2040, extending the vision until 2040. The policy aims for 23% of energy to come from renewables by 2030, with substantial reductions in coal usage to at least 56% by 2030, a boost in wind energy and the introduction of Poland's first nuclear power reactor in 2033. Poland is also adapting to the Green Deal framework of the European Union, including the FITfor55 program, and is expected to be the largest beneficiary of the EU's budget for low-carbon transformation. Between 2025 and 2032, Poland is projected to receive €12.7 billion from the Social Climate Fund, constituting 17.6% of the total budget (International Trade Administration, 2023).

Despite the urgent need for green transformation, the PiS government hesitated to downsize its national coal industry, planning to close the remaining mines by 2049 despite their economic inefficiency. This decision was influenced by notions of sovereignty and the political significance of the Upper Silesia mining region. In 2022, Poland spent approximately €41 billion on fossil fuel imports due to increased demand and favorable prices, although it refrained from substantial subsidies (0.35% of GDP compared to 0.76% in the EU). Ranked 20th in Europe for carbon taxes, Poland shifted from being an energy exporter in 2021 to an importer, with imports coming mainly from Germany, due to that country's lower renewable energy prices. However, there were no significant efforts to modernize the country's existing infrastructure.

Despite recognizing the importance of natural gas for a secure transition from coal, Poland ceased its gas imports from Russia after the Ukraine war. Instead, the country opted to focus on LNG imports and initiated the Baltic Pipe Line in September 2022 (Polish Economic Institute 2023). Plans for expanding energy capacity included a preliminary decision in July 2023 to build a nuclear power plant, although a potential second plant faced challenges under EU competition procedures.

Another key pillar in Poland's decarbonization plan has involved promoting electromobility. The Sustainable Development of Transport Strategy aimed to have 600,000 electric vehicles on the country's roads by 2025, but as of October 2023, only a bit more than 90,000 were registered. Subsidies introduced in 2021 accelerated the trend, but fell short of expectations.

Poland's energy policies under the conservative government were heavily politicized, often blaming the EU and "Putinflation" for high energy prices. The focus on protecting Polish "sovereignty" led to opposition to EU energy and climate policies rather than the creation of alliances. A significant conflict area involved the EU's emissions trading system (ETS), with Poland being required to purchase carbon allowances in 2022. The Sovereign Poland party,

a coalition partner in the PiS government, proposed suspending Poland's ETS participation in November 2022. In May 2023, they announced plans to push for unanimous EU decision-making in this area.

The liberal government that gained power in the October 2023 parliamentary elections declared that it would focus strongly on a green transformation, especially in the areas of renewable energy and a just transition. However, the climate neutrality goal was not mentioned in the coalition agreement.

### Adaptive Labor Markets

Policies  
Targeting an  
Adaptive Labor  
Market  
Score: 6

The Polish labor market shifted to being employee-centered despite the 2022 economic crisis, achieving a record-low unemployment rate of around 5% (Polish statistics) or approximately 3% (Eurostat). This figure is the third-lowest in the EU. Since 2018, Poland has exceeded the national employment rate target for the 20 – 64 age group, set in the Europe 2020 strategy at 71%. However, the employment rate for senior citizens in Poland (8.9%) remains lower than the EU average of 10% in 2022. The overall situation in the labor market has resulted in a shortage of skilled workers across sectors, and is indicative of positive economic development.

Since 2004, Poland's law has promoted various aspects of employment as outlined in the annual National Action Plans. For 2023, the plan included vocational activation programs including internships, training, intervention work, public works, equipment reimbursement and one-time funding for startups.

The primary support mechanisms include intervention works and public works, which focus on unemployed manual workers. However, reports from regional employment centers indicate that fewer than 50 people participate in training programs each month. A significant challenge is the minimal involvement of occupationally inactive individuals. Additionally, the connection between health insurance and unemployment status diminishes interest in activation measures.

Employers must provide employee training, and training funds are employer-financed. Temporary employment agencies collaborate with large enterprises to meet short-term worker demand. Institutions involved in worker adaptation programs include public employment services, the Volunteer Labor Corps, employment agencies, counseling services, vocational guidance services and social dialogue institutions.



Policies  
Targeting an  
Inclusive Labor  
Market  
Score: 6

The war in Ukraine has caused an influx of over 2 million foreigners into the Polish labor market annually. Despite this, there is a lack of activities supporting their integration. The number of Ukrainian immigrants in Poland is decreasing, with less than 20% choosing to stay and work (under 700,000 in total) (Polska Agencja Rozwoju Przedsiębiorczości 2023).

The cost of living in Poland is increasing, forcing workers to seek full-time employment in order to earn the minimum wage. In 2020, only 12% of employed individuals worked part-time. However, recent measures such as a minimum wage increase and the introduction of tax relief have helped boost workers' incomes. Starting January 1, 2023, the minimum wage was PLN 3,490.00 gross, rising to PLN 3,600.00 as of July 1, 2023. As of January 1, 2024, the minimum wage reached PLN 4,240.00 gross. Additionally, eligibility for social insurance provides workers with the opportunity to benefit from social security benefits.

The government has also introduced various incentives for young people. Through the so-called Polish Deal, the state implemented tax relief for young individuals, exempting those under 26 from income tax on earnings from work or commissions. The Young People on Start program was also directed toward this group. Given the demographic shift, with a rising share of the population reaching retirement age, the state is seeking to encourage young individuals to work. This is a crucial goal as the number of individuals contributing to social security decreases. While young people could benefit from subsidies for training or studies, this often involves an employment contract with a specific company, which can prove burdensome for those unwilling to commit to additional agreements.

Currently, only one in 10 Poles (10.9%) aged 15 – 29 is neither working nor studying. This is the best result in the country's recent history and surpasses the EU average. In 2021, at the onset of the pandemic, this percentage increased to 13.4%, but 2022 brought a significant improvement (Eurostat 2023). The shift was influenced by changes caused by the pandemic, particularly remote learning and work opportunities. Young people were thus able to benefit from education and training without incurring additional costs such as accommodation or commuting.

The work-life balance directive in Poland was introduced through an amendment to the Labor Code in July 2023. The directive includes extended parental leave, with a focus on the child's father, who is now entitled to nine weeks. Additional caregiving leave allowances and regulated remote work opportunities are also intended to help maintain a balance between work and private life.

Policies  
Targeting Labor  
Market Risks  
Score: 7

Social insurance in Poland includes pensions, disability and sickness benefits, and accident insurance. These cover employees engaged in employment contracts. Individuals conducting business activities independently or employed under a civil law contract (commission agreements) can opt out of sickness insurance and join it voluntarily. Workers employed under a specific task contract are excluded from pension insurance. Their only obligation is to register such a contract with the Social Insurance Institution (Zakład Ubezpieczeń Społecznych, ZUS). In 2023, the topic of social security contributions for specific task contracts appeared in the National Reform Plan, and were the subject of social consultations. Changes to this regulation were unlikely to appear before the first quarter of 2024.

Trade union membership is open to employees, individuals employed under civil law contracts, and the self-employed. Union members always have greater protection, particularly in matters of job termination and individual labor law. Another representative body for employees is the Workers’ Council, which serves as an in-house mediator between employers and employees. Unlike trade unions, the Council represents all employees.

In general, social rights and social insurance apply to specific individuals. After meeting risk criteria, recipients receive specific benefits. Family members typically also receive health insurance. In the realm of pension insurance, there is the institution of a family pension, a benefit triggered by the death of a family member. This amounts to 85% of the benefit that the deceased individual would have received. Pension insurance benefits can also be inherited.

**Sustainable Taxation**

Policies  
Targeting  
Adequate Tax  
Revenue  
Score: 6

The “Polish Deal” (Polski Ład), introduced in early 2022, was a tax scheme aimed at boosting the post-pandemic economy. It involved an extensive tax system overhaul, increased family benefits, higher healthcare expenditures and additional public investments. The initiative faced criticism for its added spending commitments, elevated tax load on entrepreneurs and the middle class, and unclear investment strategies. Widespread confusion led to numerous amendments in the same year.

The scheme introduced a reduction in the tax scale from 17% to 12%. The tax-free allowance was raised to PLN 30,000, and the tax threshold was increased to PLN 120,000. Individuals earning below PLN 13,000 saw their tax burden reduced. Unfortunately, the inflationary situation did not favor investments,

which reached only 16.7% of GDP in 2022, the lowest such figure since 1994. Many businesses were concerned about their financial liquidity and elected to delay investments until economic conditions improved. This improvement was expected to occur in 2024, with a predicted growth in investment spending of more than 2%.

In Poland, tax administration institutions include the Ministry of Finance, which oversees financial policies, and the National Revenue Administration (Krajowa Administracja Skarbowa, KAS), which is responsible for tax collection. Additionally, the Fiscal Administration Chamber (Izba Administracji Skarbowej, IAS) handles tax-related legal matters, and local tax offices (Urząd Skarbowy) manage tax affairs at the regional level. Their effectiveness has increased since 2015, as the VAT tax gap has been narrowing. This gap was approximately 4.9% in 2022, making it one of the smallest such figures in Europe. However, collecting tax obligations owed to the state continues to present challenges. Tax authorities claim to detect irregularities, yet only around 10% of the allegedly outstanding arrears are subject to enforcement.

Policies Targeting Tax Equity  
Score: 6

Poland’s income tax system is progressive, meaning tax rates depend on the amount of income earned. The tax obligation arises at the moment an event defined in the law occurs. It is irrelevant whether any actual payment has been made, which poses a significant challenge for businesses operating on the basis of delayed payments, as these companies must pay taxes even if they have not yet received the underlying revenue.

Poland introduced a minimum tax as of January 1, 2024. It will be paid by companies that have incurred a tax loss or have not exceeded a 2% profitability threshold. Additionally, the largest state monopolies contribute the most substantial fees to the state treasury, largely as a result of amounts allocated to purchase CO2 emission rights.

Policies Aimed at Minimizing Compliance Costs  
Score: 5

The online platform provided by the Ministry of Finance, known as the e-Tax Office, facilitates the digital management of various tax-related issues. This platform includes services such as Your e-PIT, access to penalty mandates, provision of a tax micro account number and the e-Microenterprise service, which is designed for generating and submitting standard audit file for tax reports, among other features.

Levels of public trust in the tax offices remains relatively stable: 30% of survey respondents indicate that they are satisfied, 20% are dissatisfied and 50% have no opinion on the issue. The most significant reservations come from entrepreneurs and residents of large cities, primarily due to excessively

long tax proceedings. A major issue is the VAT refund process for businesses, with key criticisms directed at officials' arbitrariness and lack of substantive knowledge, which potentially cause financial liquidity challenges.

Policies Aimed at  
Internalizing  
Negative and  
Positive  
Externalities  
Score: 6

In line with EU recommendations, environmental pollution-related taxes in Poland primarily target gases, particulates and CO2 emission rights. However, Poland is one of the few EU members that has not implemented a tax for owners of the most emissions-intensive vehicles. The government is introducing taxes to encourage healthy eating, such as a sugar tax, and is limiting access to unhealthy or dangerous products.

In 2016, Poland introduced the Research and Development Tax Relief (R&D relief) policy. Since 2022, companies have been able to deduct up to 200% of costs identified as innovation-related in their records. The government later expanded these incentives to include additional reliefs, such as the IP Box program, relief for innovative employees, relief for prototypes or the use of robotics, and expansion, which became eligible for tax deductions for the first time in 2023. Taxpayers have the right to an additional deduction of 50% of costs incurred for robotization from the tax base for the period 2022 – 2026.

### Sustainable Budgeting

Sustainable  
Budgeting  
Policies  
Score: 5

In Poland, the national budget adheres to key regulations such as the stabilizing expenditure rule (introduced in 2014), constitutional debt limits and the requirement for local governments to balance current expenditures. Although the budgetary process lacks a formal legal definition, it is governed by the constitution, the Public Finance Act and parliamentary rules. Budget assumptions set by the Ministry of Finance must align with the state's Multiannual Financial Plan.

While the government drafts the budget, the parliament – especially the Sejm – can modify it. The budget bill's review process spans four months, with potential sanctions for delays. Budget execution is closely monitored, with safeguards in place for financial management.

Fiscal policy has been used to support public investments in green initiatives, digital transformation and energy security, utilizing funds from the EU's RePowerEU program. However, due to noncompliance with requirements, the first tranche of Recovery and Resilience Facility funding was transferred to the new government only at the end of 2023.

In 2022, Poland's government debt-to-GDP ratio was 49.30%, well below the constitutional limit of 60%. When debt reaches 55% of GDP, the government is required to adopt a deficit-free budget. To accomplish this, authorities have shifted expenses to special funds like the "Solidarity Fund," and have then borrowed from these funds to pay benefits. High levels of social spending, however, have resulted in very low investments in research and development, slowing innovation.

The principle of balancing revenues and expenditures has not been strictly followed, and the "golden rule," which suggests using budget surpluses from economic booms to cover deficits during recessions, has not been effectively applied. The COVID-19 pandemic and the war in Ukraine further impacted public investments. The 2023 budget sought to address these challenges but faced constraints due to blocked National Reconstruction Plan funds and delayed investments. Priorities for the 2023 budget included defense, the so-called energy shield (a fixed electricity price for households beginning in 2022) and social programs (such as the 500+ child benefit and 13th and 14th pension months).

The budget forecasts were revised in July 2023, adjusting key figures: GDP growth was downgraded from 1.7% to 0.9%, and the expected inflation rate increased from 9.8% to 12%. The 2023 budget, developed in 2022, was based on overly optimistic assumptions about inflation, affecting economic outcomes. The October 15, 2023, elections also influenced the budget revision, leading to an increased state deficit and additional funds allocated to off-budget items, particularly for the armed forces (TVN24 2023).

### Sustainability-oriented Research and Innovation

Research and  
Innovation Policy  
Score: 4

Government attention to research and innovation has increased, but outcomes have been modest. Oversight for these areas falls under the Ministry of Development and Innovation and the Ministry of Education and Research. These bodies have issued strategies for sustainable development, such as "Innovations for a Digital, Green, Healthy and Socially Sustainable Future" (2022) and "State Scientific Policy" (2022). Although these strategies address digital and green transformation and sustainable development, their goals were broadly defined but not quantified, and were not formalized in legislation. The National Center for Research and Development (NCBR), which sits under the Ministry of Funds and Regional Policy, is tasked with advancing new technologies. Despite programs addressing strategic energy, AI and health, allegations of grant system transparency issues emerged in 2023.

One significant development in the research sector has been the evaluation of higher education institutions. The 2022 evaluation, which followed controversial changes in journal scoring – especially affecting Polish journals – was criticized for its impact on results and research relevance. The next evaluation will cover the 2022 – 2025 period.

There are positive signs, such as increased R&D spending. In 2022, gross domestic expenditure on research and development (GERD) rose to PLN 44.7 billion, an 18.6% increase from the previous year. GERD per capita reached PLN 1,182, up 19.2% from the prior year. The number of R&D entities grew by 0.8% (GUS 2023a). Pro-innovation tax incentives have been effective, with the R&D tax credit now allowing deductions of up to 200% of qualified costs. Between 2020 and 2022, 36.1% of industrial and 34.2% of service enterprises engaged in innovation. In 2022, revenue from new or improved products accounted for 6.9% of total sales for industrial enterprises and 2.7% for service enterprises (GUS 2023b).

In the 2023 European Innovation Scoreboard, Poland scored 68 points, surpassing the EU average within the “emerging innovators” category, but still well below the EU average of 110 points (European Commission 2023). In the area of eco-innovation, Poland outperformed the EU average in only two areas – water productivity and eco-innovation-related academic publications – and ranked second-lowest among EU members with a score of 67.4 points, comparable to the 2013 EU average (European Environment Agency 2023).

### Stable Global Financial System

Global Financial  
Policies  
Score: 5

Poland is not among the leading countries in global financial cooperation, and is not a G-20 member, despite aspirations fueled by its rising GDP, which reached 21st place worldwide in 2022. Nevertheless, the country is considered an attractive site for foreign direct investment (FDI), which reached a record high of \$24.8 billion in 2021. According to the Polish Economic Institute (PIE), Poland ranked 14th globally and third in the EU with regard to FDI in 2021. Greenfield FDI has been resilient and increasing since 2015, with South Korea as the top investor in 2021.

Investors primarily come from Germany, France, the Netherlands and the U.S., with funds flowing largely into the manufacturing, wholesale/retail, finance and real estate sectors. Despite the country’s appeal, Polish law restricts foreign ownership in strategic sectors and limits real estate acquisition. New laws grant the president of the Office for Competition and Consumer Protection the authority to review FDI for security reasons. In 2022, controls on new foreign direct investment were extended until mid-2025.

Poland boasts a favorable business climate, ranking 29th out of 82 countries. Its banking industry is advanced, with Moody’s rating Poland’s creditworthiness at “A2,” the highest rating achievable. However, a significant challenge lies in the economy’s high dependency on foreign loans, which are used to fund social programs and military expenditures.

Additional challenges stem from the prestige and accountability of the National Bank of Poland (NBP). Under President Adam Glapiński, the NBP has faced controversies over having allegedly exceeded its official powers, as well as politicization, wastefulness and issues of collaboration among its organs. These factors could impact Poland’s international rankings and credibility (Lloyds Bank 2023).

## II. Social Sustainability

### Sustainable Education System

Policies  
Targeting Quality  
Education  
Score: 5

The general conditions of the educational system in Poland have been challenging. Public spending on education decreased from 5.6% to 4.9% of GDP between 2004 and 2021 (Eurostat 2023). While local governments manage education funding, the national government provides them with resources through the state budget. However, local governments were reported to cover nearly 30% of education costs from their own funds as early as 2019 (Polityka Insight/Fundacja Przyjazny Kraj 2021). The Ministry of Education and Science, led by Przemysław Czarnek, attempted to centralize control and expand the powers of regional supervisors.

Increasingly strict state control and an unfavorable pay system have made it difficult to attract new teachers. In 2022, the number of teacher vacancies reached 20,000, with the figure peaking at 30,000 in 2023. Retired teachers and overtime work partly mitigated the shortage. The pay gap between public and private schools widened, with private schools offering better financial incentives. In public schools, it takes 42 years to reach the top salary range, and the starting salary for teachers was below €20,000 per year on a purchasing power parity basis (European Commission 2023). Additionally, rigid curricula have hindered educational innovation.

In collaboration with the Educational Research Institute, the Ministry of Education and Science has monitored labor market demands and published

annual reports on shifting labor market needs. These reports have helped companies and schools align training and subsidies with market demand. Further education opportunities in the form of courses and postgraduate studies have been made available, supported by government and EU funding. About 7.6% of the adult population participated in lifelong learning in 2022, compared to the EU average of 11.9% (Euridice 2023).

Education for sustainable development is incorporated into the core curriculum for kindergarten through secondary school, covering subjects like science, technology, biology, chemistry, geography and social studies. Higher education institutions have also added “green” knowledge to their curricula.

Policies  
Targeting  
Equitable Access  
to Education  
Score: 7

Poland has made efforts to create a more inclusive and equitable educational system, ensuring that students have equal access to educational opportunities regardless of their socioeconomic background. The country provides 12 years of compulsory education, including primary and lower secondary education. Additionally, measures are in place to support students with special educational needs. Poland has a predominantly public education system, meaning the government funds education. This helps reduce financial barriers to access.

The PiS government made significant efforts to increase the availability of childcare, making this one of the most important elements of its family-oriented policies. In 2021, more than 90% of pupils from age three to the starting age of compulsory education at the primary level were enrolled in early childhood education, a figure close to the EU average (Eurostat 2023). Over the last decade, the number of available places in preschools in Poland has been increasing. Residents of large cities and surrounding areas, as well as those in the western counties of Poland, have easier access to preschools than do other populations. Conversely, underfunded preschools are primarily located in the counties of the Podlaskie, Lubelskie and Warmińsko-Mazurskie voivodships, which are among the country’s poorest regions.

The government introduced the Family Care Capital Act, which, as of April 1, 2022 provided subsidies for children under three years old to attend childcare institutions. The funds are transferred directly to municipalities, private entities, foundations, associations and individuals. The goal is to facilitate access to childcare institutions, particularly in areas that lack public services.

Despite these efforts, challenges related to equitable access have persisted. Socioeconomic factors continue to influence educational outcomes, and there are regional disparities in the quality of education. Additionally, issues such as the availability of resources, teacher quality and infrastructure affect the



overall equity of the system. Among the biggest challenges have been access to higher education institutions due to high living costs in cities, along with insufficient support schemes for students.

Poland has also recognized the importance of providing second-chance education opportunities for individuals who may have left the formal education system with low skill levels. All types of adult schools – primary, secondary and post-secondary – are run by the state. In the case of post-secondary schools, most are private (Statistics Poland 2023). The state has established adult education centers (Ośrodki Kształcenia Ustawicznego Dorosłych, OKUD) that offer a variety of courses and programs aimed at adults who wish to improve their skills or obtain additional qualifications. There is also an emphasis on vocational education and training (VET). However, the validation of non-formal and informal learning systems does not work efficiently (Eurydice 2023).

### Sustainable Institutions Supporting Basic Human Needs

Policies  
Targeting Equal  
Access to  
Essential Services  
and Basic Income  
Support  
Score: 6

One of the key objectives outlined in the policies of the PiS government was combating poverty in all its manifestations, along with promotion of what it called a solidaristic state. Various initiatives were undertaken to introduce effective tools to assist citizens in meeting their existential and social needs. Notably, in 2022, 4.7% of the population, or approximately 1.7 million individuals, were deemed to be in extreme poverty. By the fourth quarter of 2022, the extreme poverty threshold was PLN 835 per month for a single-person household and PLN 2,254 for a four-person family (comprising two adults and two children aged 14 or under). However, Polish legislators also introduced the concept of legal poverty, corresponding to income thresholds that qualified individuals for financial assistance through social support. In 2022, this threshold was PLN 776 for a single-person household, and PLN 600 per person within a family. About 7% of the population in Poland were deemed to be in conditions of legal poverty, and assistance was not indexed according to the inflation rate, as in the case of pensions (GUS 2023).

The Polish government implemented specific measures to support citizens in response to these challenges. Among these measures was the introduction of an “energy shield,” which involved a freeze on household electricity prices. Simultaneously, an extensive information campaign alleviated concerns associated with escalating inflation rates. Seeking to address the issue of housing accessibility, the government launched the “Housing to Start” program, and in 2023, the “Safe Loan at 2%” initiative was introduced.

Unfortunately, the heightened demand for housing following the onset of the war in Ukraine led to a surge in housing prices. Inflation, in turn, adversely affected household creditworthiness, prompting some Poles to return temporarily to living with their parents. Only toward the end of 2023 did a modest improvement and an uptick in the number of granted housing loans become perceptible.

Turning to digital infrastructure development and its implications for accessing financial and health services, it becomes evident that older individuals have been somewhat overlooked in these initiatives. Most such services, being available exclusively online, have tended to favor younger demographics and those with higher educational backgrounds. The prevailing slogan, “You can handle everything from home,” was exaggerated, if not superficial.

Policies  
Targeting Quality  
of Essential  
Services and  
Basic Income  
Support  
Score: 6

Various social issues have been addressed via social assistance programs, including disability, homelessness, poverty, social exclusion (marginalization) and unemployment. The organizational units responsible for providing social assistance are well-structured, albeit underpaid, and include regional centers for social policy, county family assistance centers and social assistance centers.

In 2022 and 2023, Poland experienced significant turmoil, characterized by rampant inflation and political instability. Benefits related to incapacity to work or having children sharply declined in value. The well-known 500+ per child benefit effectively dwindled to PLN 335, and the fixed allowance provided to the poorest individuals who are unable to work (PLN 710) realistically fell to approximately 560 PLN between January 2022 and March 2023. It is important to note that individuals in households relying on social benefits (excluding pensions) constitute the population that is most vulnerable to extreme poverty. The government was unable to increase the value of these benefits, which led to prolonged structural poverty.

Another group affected by poverty was the residents of smaller towns and villages, where various factors overlapped. Among other things, this included energy poverty that affected up to 10% of the population. In smaller communities, residents also faced challenges related to transportation poverty. The state does not ensure access to public transportation, with difficulties thus periodically affecting around 14 million people. Moreover, the transportation provided by local authorities has not resolved this issue. Consequently, a significant number of Poles choose personal cars as their main means of transportation. The average age of these cars is 15 to 17 years, with deleterious consequences for the environment.

A significant problem has also emerged with regard to child poverty. After years of decline from the 2015 rate of 9%, 2022 was the first year that did not see a change in the scale of child poverty, with the rate remaining at 5%. This stability was attributed to the 500+ program, but it necessitates annual indexing rather than political maneuvers implemented before elections. Digital and financial services are mostly accessible, but certain groups, especially older people, have limited access.

**Sustainable Health System**

Policies  
Targeting Health  
System  
Resilience  
Score: 4

Poland’s healthcare system relies heavily on government ownership of most hospitals and clinics, with public control at the regional level. The National Health Fund (Narodowy Fundusz Zdrowia, NFZ) serves as the sole payer and government-operated insurer. Despite this extensive coverage, the system faces significant challenges.

The healthcare system in Poland is characterized by one of the EU’s lowest levels of public financing, and faces systemic issues. Approximately 20% of Polish hospitals, particularly those at the county level, face financial problems and significant debts due to the need to provide services beyond their contracted agreements. Other pressing issues include the fragmented nature of the healthcare system, the duplication of services, staffing shortages and long waiting times for services. As a result, patients incur substantial costs, particularly for medications, which comprise about two-thirds of overall healthcare expenses.

Poland also faces rising rates of cancer, cardiac issues and obesity, especially among children. The country is ranked at 32nd place in the World Index of Healthcare Innovation, a drop from 31st in 2021. It is weakest in the categories of choice (32nd) and science and technology (31st). These rankings reflect problematic issues with regard to patient-centered care, inadequate infrastructure and limited scientific impact.

Despite these challenges, Poland’s healthcare system remains relatively stable, earning an 11th-place ranking in the category of fiscal sustainability. This stability is attributed to the country’s 17th-place position in national solvency, 11th-place position in public healthcare spending and 8th-place position with regard to the growth of public healthcare spending. The consistent funding level since 2015 – around 6.5% of GDP – has contributed to this stability. Stringent price controls and access limitations have helped manage spending growth, though this has come with notable drawbacks for patients (The Foundation for Research on Equal Opportunity 2023).

The pandemic accelerated the implementation of digital tools in healthcare. The Internetowe Konto Pacjenta (IKP), an online patient account system, allows over 17 million Poles to manage prescriptions and referrals, select or change doctors, and access their medical records. This initiative, part of the React-EU program, now covers more than half the population.

The system's inflexibility and inefficiency were evident during the COVID-19 pandemic. This led to the introduction of the e-Gabinet program to improve accessibility and efficiency in the primary healthcare sector (POZ). In 2023, the Dostępność Plus project aimed to remove barriers to accessing medical products and services, such as communication aids and training. The enhancement of teleinformatics infrastructure has improved the public's access to medical services, providing quicker and easier access to treatment history and medical documentation for medical personnel and citizens.

Policies  
Targeting High-  
Quality  
Healthcare  
Score: 5

High-quality healthcare is gradually being implemented. Polish specialists achieve excellent results in some areas such as ophthalmology, performing breakthrough procedures and forming teams with international renown in other fields. The Act on Healthcare and Patient Safety came into effect on January 1, 2024, imposing requirements for hospitals to obtain authorization and accreditation.

From the patient's perspective, an essential focus in this area is prevention. Although only 2% of total health expenditures have been allocated to prevention in recent years, there has been increasing emphasis on this area from the Ministry of Health and the National Health Fund. In 2023, 10 preventive programs were conducted in Poland. In 2021, in response to the COVID-19 pandemic, the 40+ program was introduced, allowing diagnostic tests based on gender for individuals aged 40 and above (extended until June 30, 2024). To address the changing needs of the world and growing concerns about the youngest generation, the "Treatment of e-addictions in children" pilot program was launched. This program applies to children and adolescents up to the completion of secondary school and encompasses psychological and therapeutic counseling as well as participation in group or family sessions.

On June 1, 2023, Poland initiated a program for universal, free vaccinations for teenagers against the human papillomavirus (HPV). Additionally, efforts are being made to coordinate patient care, with a current focus on pregnant women and obese individuals in the cardiology and oncology fields, for example. The National Oncology Network introduced a new model of organization and management of oncological care in 2024.

Policies  
Targeting  
Equitable Access  
To Healthcare  
Score: 4

In Poland, policies and regulations ensure equal access to healthcare in terms of timeliness, quality and scope, irrespective of socioeconomic status, age, gender or ethnicity. However, challenges persist, and achieving complete equity remains an ongoing goal.

Access to healthcare can vary between urban and rural areas, with some regions facing challenges related to healthcare infrastructure, specialist availability and medical facilities.

According to reports from Watch Health Care (2023), the average waiting time for specialist appointments in Poland has increased by almost two months in recent years. In 2022, the longest queues for specialist doctors were observed for orthodontists (11.7 months) and pediatric neurologists (11 months). The waiting time for a single healthcare service averaged 3.5 months in 2023 (Watch Health Care 2023). Insufficient accessibility to specialists and medical examinations has led to a significant increase in the popularity of private health insurance. By the end of 2022, the number of private health insurance policies reached 4.23 million, 9.2% more than the previous year (Polska Izba Ubezpieczeń 2023).

### Gender Equality

Policy Efforts  
and Commitment  
to Achieving  
Gender Equality  
Score: 3

Gender inequalities in Poland are diminishing, as reflected by numerous socioeconomic indicators. However, this progress is primarily due to broader societal shifts and increasing economic prosperity rather than deliberate public policies or strategies. As early as the 1990s, studies indicated that Polish women faced discrimination despite constitutional guarantees of equality. Between 2001 and 2005, the new leftist coalition government appointed the Government Plenipotentiary for Equal Status of Women and Men, with the status of a secretary of state. A decade later, changes to the electoral system mandated that electoral committees include at least 35% female candidates on their lists.

The Polish Economic Institute (2023) reports that women have experienced significant improvements in their living conditions in recent years, including better health and longer life expectancies. Women also have a higher average level of educational attainment than men, although through different educational paths. In 2021, women held 43% of managerial positions, the second-highest percentage in the EU, and the wage gap had decreased to 4.5%.

Despite the conservative PiS government's adherence to traditional gender roles and its failure to implement gender equality policies, minor changes

supporting equal opportunities have occurred mainly due to the implementation of EU laws. However, on January 27, 2021, amendments to Poland's abortion law made the country one of the most restrictive in Europe, sparking widespread protests against the government. Documented cases of harassment and reported deaths of pregnant women due to the chilling effect on doctors followed.

According to a Kantar poll for "Fakty" TVN and TVN24 in September 2023, 49% of Poles believed that the situation of women in Poland had worsened during the eight years of Law and Justice rule, while 27% believed it had improved (TVN 2023). In the 2023 Global Gender Gap Report, Poland was ranked 60th out of 146 countries, an increase of 17 places compared to 2022. The country held the top position in terms of the percentage of women covered by healthcare but was ranked 73rd in terms of women's political empowerment (World Economic Forum 2023).

In the 2023 parliamentary elections, women obtained a record 29.6% of Sejm seats. In the new liberal government sworn in December 2023, female leaders of women's strikes, including Agnieszka Ewa Dziemianowicz-Bąk and Barbara Anna Nowacka, were appointed as ministers, respectively leading the Ministry of Family, Labor and Social Policy and the Ministry of National Education. Additionally, a new minister for equality was appointed to oversee the government's policy on equality issues, including combating discrimination based on various factors.

### Strong Families

Family Policies  
Score: 6

For the formerly governing PiS party, family policy was a political as well as merely a social concept. The official understanding of family narrowed mostly to formalized marriages entailing traditional gender roles. The PiS government's flagship policies involved generous benefits for families.

Beginning in 2024, the family support program for households with at least one child, previously known as 500+, became the 800+ program. Another initiative aimed at supporting demographics is the Family Care Capital program. Under this program, a family receives PLN 12,000 per child, distributed monthly. Additionally, an extra "incentive" for having a child is a one-time grant for the birth of a child or, in the case of an uninsured mother giving birth, a benefit of PLN 1,000 per month for 12 months.

In Poland, the length of official parental leave is based on the number of children born in a single delivery: 20 weeks for one child, 31 for two, 33 for three, 35 for four and 37 for five or more. The mother must take 16 weeks of

this time, and the remaining time can be transferred to the father. Parents also have additional parental leave available for 41 weeks (one child) or 43 weeks (two or more children). The first category of leave provides a 100% allowance, while the second parental leave offers a 70% allowance.

Paid caregiving leave consists of 16 hours, or two days, for a child up to 14 years old, with five days of unpaid caregiving leave provided in the case of serious medical reasons. Each parent can take up to 30 days of medical leave for childcare. Parental leave is designated for working parents, with each entitled to exclusive leave for nine weeks. This leave cannot be transferred, and the total period cannot exceed 41 weeks for one child or 43 weeks for multiple children. Employers cannot refuse the leave request unless this renders the work impossible.

Fathers are also entitled to two weeks of paid paternity leave, which can be taken until the child is 12 months old. Children aged three to five are guaranteed a spot in state kindergartens, and six-year-olds are required to attend school. Children up to five years old can attend kindergarten free for five hours daily, with parents paying for any additional hours. Six-year-olds are exempt from kindergarten fees.

Overall, pro-family policies have not resulted in higher birth rates. Financial transfers, especially in lower-income groups, have contributed to the perpetuation of a family model in which caregiving responsibilities are predominantly assigned to women. The employment gap between men and women among individuals aged 25 to 44, particularly after 2015, has also widened. Most alarming is that the Polish population is both aging and decreasing in number. In 2022, over 305,000 children were born, the smallest such figure in decades, and a steadily declining trend has been evident since 2017 (GUS 2023).

### Sustainable Pension System

Policies Aimed at  
Old-Age Poverty  
Prevention  
Score: 5

The current pension system is based on pension contributions paid to the Social Insurance Institution (ZUS), Poland's pension authority. There has been a year-on-year reduction in the ratio of benefits to the average salary, declining from 58.1% in 2013 to 50.4% in 2022. The average pension in 2022 was PLN 2,767.47, a 9% increase compared to the corresponding period in the previous year. However, this increase did not offset retirees' expenses, which rose due to a year-over-year inflation rate that exceeded 18% in March 2023 (Markowski 2024).

The system supports citizens with additional benefits paid alongside or with the main benefit. These include programs for mothers with four or more children, for individuals with disabilities and for those unable to live independently.

Policies  
Targeting  
Intergenerational  
Equity  
Score: 6

In 2019, an additional benefit called the “13th pension” was introduced to the system, equal to the minimum pension amount. Starting in 2023, another additional benefit called the “14th pension” was paid, with its amount determined annually by the government. The payment of these additional benefits burdens the state budget, although the Solidarity Fund is formally responsible for the disbursement. This fund does not have its own independent source of revenue; rather, it borrows resources from the state.

The reduction in the official retirement age in Poland – one of the PiS’ priorities – has resulted in lower pensions, prompting the government to encourage people to work longer. According to average calculations, delaying retirement by one year translates into an 8% increase in the recipient’s pension benefits. Various assessments of the stability of the Polish Social Insurance Fund have been made. The fund may face financial problems in the future as the post-World War II baby boom generations reach retirement age, and as the demographic situation becomes unfavorable. However, the situation may improve due to immigration from Ukraine. On the other hand, according to the OECD (2023), the share of public pension and retirement expenditures in Poland’s GDP will remain stable, staying at around 10% in 2060.

### Sustainable Inclusion of Migrants

Integration Policy  
Score: 4

Poland, one of the most homogeneous countries in the EU, has recently shifted from a net- emigration to a net-immigration status. Its legal framework for migration is generally satisfactory, but the issue has become highly politicized, leading to policies that often do not address real challenges. The primary legal documents governing migration and asylum are the acts on Foreigners and on Granting Protection to Aliens. EU citizens, as well as those from Iceland, Norway, Liechtenstein and Switzerland, have unrestricted access to the labor market. In contrast, citizens of Armenia, Belarus, Georgia, Moldova and Ukraine require an employer’s declaration to work. Special permits are necessary for other nationalities. The government provides limited language assistance to migrants, allows family reunions after six months and permits naturalization after three years of legal residence.

Immigrants face challenges with regard to political participation, as they lack voting rights, except for EU citizens in local elections. Poland also lacks



integration policies tailored to individual needs. The Ministry of the Interior and Administration is the main body responsible for migration policy, though the prime minister abolished the Department of Analysis and Migration Policy in August 2021.

Migration policy was a key issue for the conservative PiS government. In 2022, Poland faced an extended immigration crisis at the Polish-Belarusian border, with thousands of people attempting to enter the EU through Belarus, often with Belarusian assistance. Despite confirmed deaths, Polish border guards maintained pushbacks until a 186-kilometer wall was completed in the summer of 2022. Conversely, Poland welcomed 2 million people fleeing the war in Ukraine, with nearly 10 million crossings recorded after the Russian invasion in February 2022. The response was notably effective, involving public authorities, NGOs and individuals. Under the law of March 12, Ukrainians crossing the border after February 24, 2022, were granted residence and work permits, access to social benefits, and entry into educational institutions.

In 2023, immigration issues became an increasingly intense part of the public debate, with the government amplifying anti-immigrant rhetoric, and framing migration as an external threat to Polish identity and security. Two referendum questions related to border issues and the EU's relocation mechanism. The Polish government opposed the EU's New Pact on Migration and Asylum, arguing that it undermined Polish interests. Additionally, allegations of corruption in the issuance of visas by the Ministry of Foreign Affairs and the Polish Consular Service emerged in the summer of 2023. Relations with Ukraine also worsened, partly due to economic factors and internal political maneuvers. The new liberal coalition government that took office in mid-December 2023 is unlikely to make major regulatory changes but will need to address labor market needs and long-term pension system stability.

### Effective Capacity-Building for Global Poverty Reduction

Management of  
Development  
Cooperation by  
Partner Country  
Score: 7

Over the last two decades, Poland has transitioned from being a recipient country (through 2004) to a donor country, joining the OECD Development Assistance Committee in 2013. The country's framework document for international assistance is the Multiannual Development Cooperation Program 2021 - 2030 – Solidarity for Development (Rada Ministrów 2021), which is the third of its kind. The program is aligned with the thematic priorities of the Sustainable Development Goals (SDGs). The long-term aim is to systematically increase financial expenditures for development cooperation to 0.33% of gross national income by 2030, up from its current level of around

0.15%. The geographical focus includes 10 countries: four Eastern Partnership countries (Belarus, Georgia, Moldova, Ukraine), four sub-Saharan countries (Ethiopia, Kenya, Senegal, Tanzania) and two Middle Eastern geographies.

The Ministry of Foreign Affairs published development cooperation plans in 2022 and 2023. Poland's humanitarian assistance was primarily channeled through contributions to international institutions (EU-ECHO, UN) or programs like the Economic Resilience Initiative Fund, a financial tool for the European Union's Southern Neighborhood and the Western Balkans. The second channel of support involves providing financial assistance to Polish non-governmental humanitarian organizations (such as Polska Akcja Humanitarna, Fundacja Polskie Centrum Pomocy Międzynarodowej, Polska Misja Medyczna and Caritas Polska).

Under the Development Cooperation Act of September 16, 2011, Poland's development assistance, administered by the Polish Ministry of Foreign Affairs, is required to undergo evaluation. However, from 2020 to 2021, projects were not monitored due to the pandemic. In 2022, employees of the Ministry of Foreign Affairs examined activities in 21 projects, including humanitarian, developmental and global education initiatives. The assessment involved an evaluation sheet; visits to sites in Georgia, Lebanon, Palestine, Ethiopia and Senegal; and the examination of several projects carried out in Poland, such as a global education project and activities for Ukrainian refugees.

Between 2022 and 2023, most Polish development and humanitarian activities focused on aiding Ukraine and Ukrainian refugees. In 2022, the number of refugees – mostly women and children –exceeded 2 million, putting significant pressure on national and local Polish institutions. Since February 2022, Poland has also become the main hub through which over 80% of EU aid for Ukraine has passed. In May 2022, the International Donors' Conference for Ukraine, held in Warsaw, pledged support amounting to \$6.5 billion. That same year, Poland's official development assistance (ODA) reached a record level of over PLN 15.8 billion, constituting 0.53% of the country's gross national income.

Poland has been actively engaged in medical solidarity. It shared its COVID-19 vaccine surplus, amounting to approximately 28 million doses, with countries in need including Armenia, Australia, Bosnia and Herzegovina, Georgia, Kenya, and Ukraine. Additionally, on December 13, 2021, Poland was appointed the coordinating country for facilitating the delivery of vaccines from EU member states to the countries of the Eastern Partnership (Ministerstwo Spraw Zagranicznych, 2023).

### III. Environmental Sustainability

#### Effective Climate Action

Policy Efforts  
and Commitment  
to Achieving  
Climate  
Neutrality by  
2050  
Score: 3

Poland's 2030 National Environmental Policy (Ministry of Climate 2019) identifies climate change as a pivotal factor impacting socioeconomic development. Despite this, the country lacks a set deadline for its climate neutrality goal in national strategic documents. The energy policy looking ahead to 2040 aims for a long-term low-emissions path and climate neutrality based on national possibilities, specifically citing the current energy mix structure and high social costs.

The key strategy guiding Poland's climate policy is the 2021 – 2030 National Energy and Climate Plan. This plan targets a 7% reduction in greenhouse gas emissions in sectors outside the EU Emissions Trading System from 2005 levels, a 21% to 23% share of renewable energy sources in gross final energy consumption, and a 23% reduction in final energy consumption. Unfortunately, because of a lack of time overlap, most 2019 national sectoral strategies do not align with these goals. Additionally, sector-specific strategies like the 2022 Long-Term Building Renovation and Productivity Strategies document provide general directions without including specific climate targets.

Instrat's 2021 report forecasts that by 2030, Poland's potential CO<sub>2</sub> emissions may exceed targets by 529 million tons without intervention (Wrona 2021). Policy shortcomings contribute to this projection, including continued subsidization of coal, constraints on renewable energy development, the failure to phase out high-emission vehicles and ineffective transportation electrification.

Poland is obligated to follow EU climate protection legislation, but since 2015, it has opposed key regulations primarily due to perceived flaws in legislative procedures. Under the EU's binding climate and energy legislation, Poland submitted its National Energy and Climate Plan (NECP) for the 2021 – 2030 period in December 2019. In 2020, the European Commission assessed each NECP, including Poland's final version from December 2019.

In July 2023, Poland contested three major EU climate policies, claiming that they would create social inequalities. These policies included a ban on new

CO<sub>2</sub>-emitting car sales in the EU from 2035, national emissions-cutting targets and the reform of the EU carbon market (Jones 2023).

Poland's public procurement aligns with EU standards with regard to environmental and climate impacts. The cost criterion incorporates methods like life-cycle cost accounting, encompassing all relevant costs, including those associated with environmental effects, provided their monetary value is determinable. Despite EU obligations, no independent bodies oversee climate policy progress in Poland. Advisory bodies such as the State Council for Environmental Protection and the Youth Climate Council exist, but courts do not review progress toward meeting climate targets. Citizens have limited recourse in this regard, as the constitution lacks explicit provisions granting everyone the right to a clean environment and enabling them to demand that authorities implement environmental protection measures, and does not impose sanctions for inaction.

### Effective Environmental Health Protection

Policy Efforts  
and Commitment  
to Minimizing  
Environmental  
Health Risks  
Score: 5

Poland's environmental strategy is centered on the 2030 National Environmental Policy, established by the Ministry of Climate in 2019. The policy utilizes the Environmental Performance Index (EPI) as a metric, with the goal of achieving a score above 70 out of 100 by 2030. Divided into 13 strategic goals, the strategy covers diverse areas such as sustainable water and forest management, waste reduction, and air pollution control. Key objectives focus on improving various indicators, including surface water quality, groundwater chemical status, sewage system usage and air quality.

While aligning with EU standards in areas like PM<sub>2.5</sub> exposure and waste management, Poland lags in the EPI rankings, particularly in the areas of air quality, sanitation and waste management. Air quality poses a significant challenge, with the Polish Smog Alert (2023) estimating that approximately 40,000 premature deaths take place annually due to air pollution, reducing overall life expectancy by about nine months. The Supreme Audit Office (NIK 2023) has acknowledged shortcomings in the area of waste management, leading to reprimands from the European Commission.

The Chief Inspectorate for Environmental Protection Monitoring is tasked with monitoring environmental progress, using a methodology applied by the European Commission, the OECD and the EEA since 1992. The Strategic Program for State Environmental Monitoring (2020 – 2025) emphasized the integration of emissions data from public statistics systems, such as the National Center for Emissions Management (KOBiZE) for air emissions and

the State Water Holding (Wody Polskie) water cadaster for water. Environmental protection authorities, including mayors, district governors and ministers, operate in a decentralized manner. They collaborate with specialized bodies like the State Council for Environmental Protection and the National Center for Emissions Management.

However, decentralization has placed a burden on municipalities, particularly regarding air quality policies. Responsibility has been delegated to the provincial level, with the provincial assembly enforcing air protection programs within its boundaries. This entails the preparation of draft resolutions and action plans, the involvement of relevant local authorities, and public participation. Overall, Poland faces multifaceted challenges in achieving its environmental goals with regard to addressing air pollution, waste management and water quality.

**Effective Ecosystem and Biodiversity Preservation**

Policy Efforts and Commitment to Preserving Ecosystems and Protecting Biodiversity  
Score: 4

Poland’s post-2004 approach to nature preservation combined efforts to protect the Białowieża Forest with a focus on addressing environmental challenges in industrialized Upper Silesia. The EU’s Biodiversity Strategy and related directives have guided Poland’s biodiversity norms, which are further outlined in the 2030 National Environmental Policy. The policy aims to achieve increased forest cover, sustainable forest management and other ecological goals by 2030. Poland exceeds EU averages with regard to land and marine protection, with 39.6% of the country’s land territory and 21.87% of its marine waters designated as protected areas. However, national parks account for only 1.1% of this total, ranking Poland 26th in Europe on this measure.

The Chief Inspectorate for Environmental Protection monitors key areas including bird habitat and forests. Efforts are underway to update marine water monitoring programs and synchronize activities related to environmental directives. Authorities at different levels oversee compliance with environmental protection regulations, with powers to conduct examinations and take legal action in case of violations (Euroaktiv 2023).

Poland faces challenges in balancing conservation efforts with industrial and agricultural needs, raising concerns about the long-term sustainability of its environmental policies. Environmental issues include forest overexploitation (especially after 1989), unsustainable agricultural practices, overfishing and river biodiversity problems.

**Effective Contributions to Global Environmental Protection**

Policy Efforts  
and Commitment  
to a Global  
Environmental  
Policy  
Score: 3

As was the case with national environmental actions, the PiS government did not prioritize international environmental commitments in its foreign policy. Poland lacked a distinct strategy for international environmental cooperation, but did participate in global initiatives. The Multiannual Development Cooperation Program 2021 – 2030 served as the framework for international environmental protection. The government primarily focused on an EU-level policy coherence for development approach, ensuring that sectoral policies aligned with sustainable development goals.

The Minister of Foreign Affairs as well as additional ministries and offices collaborated on key action areas outlined in the Development Cooperation Plan for 2021 and 2022. Poland has engaged in the United Nations Economic Commission for Europe (UNECE), participating in various initiatives and forums. The country has chaired the UNFCCC Conference of the Parties three times, emphasizing the social aspect of transitioning to a low-emission economy. The Ministry of Finance engaged in other climate action initiatives, including the Coalition of Finance Ministers for Climate Action and collaboration with climate funds.

Poland’s environmental transition projects focus on energy efficiency, municipal investments, renewable energy and postwar reconstruction assistance in Ukraine. Poland’s technological transfer extends through multilateral programs like the GreenEvo Program. While Poland’s development assistance programs were subject to evaluation through 2020, there has been no research on capacity-building since 2021.

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