

POLAND LAW ON PUBLIC BENEFIT ACTIVITIES AND VOLUNTEERISM

Article 6

Statutory activity of non-governmental organizations and entities mentioned in art. 3 par. 3, within the scope of public benefit activities, are not, taking into consideration art. 9 par. 1, business activity as described by the regulations of the Law on Business Activity, and can be performed as payable and/or free of charge activities.

Article 3

1. Public benefit activity is an activity that is socially useful and is performed by non-governmental organizations in the field of public tasks mentioned in the Law.
2. Non-governmental organizations are legal entities or entities with no legal personality created on the basis of provisions of laws, including foundations and associations, taking into consideration par. 4. Non-governmental organizations are not bodies of the sector of public finances in the understanding of regulations governing public finances, and operate on a not-for-profit basis.
3. Public benefit activities may also be performed by:
 - 1) legal entities and organizational units operating on the basis of regulations governing the relation between the State and Catholic Church in the Republic of Poland, the relation between the State and other churches as well as religious unions, and the guarantees of the freedom of faith and conscience, provided their statutory goals include the performing of public benefit activities;
 - 2) associations of units of local government.
4. The regulations from Section II do not apply to:
 - 1) political parties;
 - 2) trade unions and organizations of employers;
 - 3) professional self-governments;
 - 4) foundations founded solely by the State Treasury and/or a unit of self-government, unless:
 - a) separate regulations state otherwise,
 - b) the property of the foundation does not belong entirely to the State or its municipal bodies, or is not financed with public resources under the framework of the Law on Public Finances, or

- c) the foundation performs its statutory activities in the field of science or humanities, particularly for the sake of science or humanities;
 - 5) foundations established by political parties;
 - 6) companies operating pursuant to the regulations governing sport activities.
5. The regulations from Chapter 2 Section II do not apply to commissioning tasks in the field of protecting the Polish Diaspora and Polish citizens abroad, financed from the portion of the state budget that is at the disposal of the Head of the Senate Chancellery.

Article 9

1. A payable public benefit activity performed by non-governmental organizations and entities mentioned in art. 3 par. 3 is a business activity if:

- 1) the remuneration that is mentioned in art. 8 par. 1 is greater than the direct cost that would be expected for an activity of that type, or
- 2) the remuneration of physical persons due to employment in performing free of charge statutory activity and payable activity exceeds 150% of an average monthly remuneration in the sector of companies in the previous year, as published by the President of the Chief Statistics Office.

2. The remuneration mentioned in par. 1 point 2 is understood as remuneration for providing work and/or services, regardless of the form in which the job relation is established or the kind and content of the legal agreement signed with the physical person.

3. An activity may not be both a payable public benefit activity and an economic activity..

Article 8

- 1. A payable public benefit activity means an activity in the field of public tasks, included in the statutory activities performed by non-governmental organizations and entities mentioned in art. 3 par. 3, for which payment is received. A payable public benefit activity also means selling goods or services that are manufactured and/or provided by individuals who directly benefit from public benefit activities, especially in the context of the rehabilitation and adaptation to work of the handicapped, and also of selling goods donated for the sake of public benefit.
- 2. The profit gained from payable activities of public benefit is to be used exclusively to implement the tasks that belong to the field of public tasks or statutory activities, which are mentioned in par. 1.