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## **COSTS OF MAINTAINING WORK PLACES FOR THE PEOPLE WITH DISABILITES IN POLAND**

### **ВИТРАТИ НА ЗБЕРЕЖЕННЯ РОБОЧИХ МІСЦЬ ДЛЯ ЛЮДЕЙ З ОБМЕЖЕНИМИ МОЖЛИВОСТЯМИ В ПОЛЬЩІ**

### **РАСХОДЫ НА СОХРАНЕНИЕ РАБОЧИХ МЕСТ ДЛЯ ЛЮДЕЙ С ОГРАНИЧЕННЫМИ ВОЗМОЖНОСТЯМИ В ПОЛЬШЕ**

*One of the objectives of the European Community's labour market policy is to achieve full employment. The Member States of the European Union have agreed to achieve the employment rate of 75% by 2020; this value in relation to persons with disabilities amounts now to 60%. This object is difficult to achieve due to functional limitations, which the disabled are subject to, and also because of the persistent stereotypes and negative attitudes towards people with disabilities and their work. The progressive ageing of the population also is applied to that, resulting in reduction of psychophysical efficiency with age.*

*Employing people with disabilities require significant investment and consistent increase of costs by the employers that do not apply to other entities. That is why a compensation systems of the cost from public funds was created. This system includes a refund for creation or adaptation of existing work places. State Fund for the Rehabilitation of the*

*Disabled (PFRON) as the entire system reimburse the cost of salaries and social security contributions of employees with a certain type and degree of disability. The article presents an analysis of state spendings on maintenance and adaptation of jobs for workers with disabilities in the years 2005-2014. The purpose of introducing of this instrument is to improve labour market indicators of people with disabilities. In the light of the available data, it may be concluded that this instrument is of limited effectiveness in achieving of full employment. With relatively high costs of employment of people with disabilities, it does not grow at a satisfactory pace.*

*Однією з цілей політики Європейського Союзу є повна зайнятість. Країни — члени ЄС вирішили досягти до 2020 року рівня зайнятості 75%; величина цього показника по відношенню до людей з інвалідністю становить 60%. Ця мета важко досягається через функціональні обмеження, пов'язані з інвалідністю, а також через стійкі стереотипи і неправильне ставлення до людей з обмеженими можливостями та їх праці. Це ускладнюється також поступовим старінням населення, що призводить до зниження стану здоров'я з віком.*

*Зайнятість людей з обмеженими можливостями вимагає з боку підприємців великих витрат і, отже, значних витрат, які не несуть інші підприємства. Тому з'явилися системи компенсації цих витрат з державних фондів. Державний фонд реабілітації інвалідів повертає еквівалент видатків на зарплати і відрахувань на соціальне страхування співробітників певного виду і ступеня інвалідності.*

*У статті представлено аналіз витрат держави на збереження та пристосування робочих місць для працівників з обмеженими можливостями протягом 2005-2014 рр. Метою введення цього інструменту є підвищення рівня показників ринку праці людей з обмеженими можливостями. У світлі доступних даних можна стверджувати, що ефективність даного інструменту в досягненні повної зайнятості є обмеженою. При відносно високих витратах зайнятість цих людей не зростає в задовільному темпі.*

*Одной из целей политики Европейского Союза является полная занятость. Страны — члены ЕС решили добиться до 2020 года уровня занятости 75%; величина этого показателя по отношению к людям с инвалидностью составляет 60%. Эта цель труднодостижима из-за функциональных ограничений, с которыми связана инвалидность, а также из-за стойких стереотипов и неправильного отношения к людям с ограниченными возможностями и их работе. На это накладывается также постепенное старение населения, что приводит к снижению состояния здоровья с возрастом.*

*Занятость людей с ограниченными возможностями требует со стороны предпринимателей больших издержек и, следовательно, значительных затрат, которые не несут другие предприятия. Поэтому появились системы компенсации этих расходов из государственных фондов. Государственный фонд реабилитации инвалидов возвращает эквивалент расходов на зарплаты и отчислений на социальное страхование сотрудников определенного вида и степени инвалидности.*

*В статье представлен анализ расходов государства на сохранение и приспособление рабочих мест для работников с ограниченными возможностями на протяжении 2005-2014 гг. Целью введения этого инструмента является повышение уровня показателей рынка труда людей с ограниченными возможностями. В свете доступных данных можно утверждать, что эффективность данного инструмента в достижении полной занятости является ограниченной. При относительно высоких расходах занятость этих людей не растёт в удовлетворительном темпе.*

**Keywords.** People with disabilities, employment, professional activation, Fund for the Rehabilitation of the Disabled, costs.

**Ключові слова.** Особи з обмеженими можливостями, зайнятість, професійна активізація, Державний фонд реабілітації інвалідів, витрати.

**Ключевые слова.** Лица с ограниченными возможностями, занятость, профессиональная активация, Государственный фонд реабилитации инвалидов, расходы.

**Introduction.** The issue of the effectiveness of activation of people with disabilities is very important in contemporary social policy. This is due to the increasing participation of of these persons in the population structure, which requires a response to that fact from the parliaments, governments, local authorities and NGOs, through regulations and practises. It becomes necessary to the appropriately allocate problems of activation of people with disabilities in the context of economic and social policy, in order to prevent their exclusion and enable inclusion into the mainstream of socio-economic development.

Employing people with disabilities requires substantial investment from entrepreneurs, and consequently incur costs that do not apply to other entities. That is

why a compensation systems of those cost from public funds was created. This system includes a refund for creation of new or adaptation of existing work places. State Fund for the Rehabilitation of the Disabled PFRON, within the system, reimburse the costs of salaries and social security contributions of employees with certain kind of degree of disability.

**The aim of the article** is to present the state costs and expenses for maintenance and adaptation of work places for workers with disabilities. 10-year period covering 2005-2014 was analysed. According to the available data one can advance a thesis about limited effectiveness of this instrument in achieving full employment. With relatively high costs, employment of people with disabilities does not grow at a satisfactory pace.

*The labour market policy for people with disabilities.* The labour market policy is mainly aimed at solving structural problems in the labour market and improving the effectiveness of its functioning [8, p. 29]. It is based on specialised instruments designed to enable adjustment of the structure of labour supply and the demand for labour, such as vocational training or subsidised employment, it is therefore of a microeconomic nature [9, p. 15].

The main goal of universal labour market policy towards people with disabilities is full employment, which in the case of this group should reach 60% in 2020. However, this goal is difficult to achieve for many reasons. These include above all functional limitations, which the disabled are subject to, as well as the persistent stereotypes and negative attitudes towards people with disabilities and their work [5, p. 37; 9, p. 16]. It should be noted that Poland is also subject to the global trend an ageing of population, which causes a natural decrease in medical fitness with age. Consequently, accumulation of problems with daily functioning appears, in particular in cases of professional work [2, p. 42].

Employer employing people with disabilities is entitled to monthly subsidy for the salary of the employee with disability from the State Fund for the Rehabilitation of the Disabled (PFRON).

The persons entitled to the aid are the employers who employ: less than 25 people per full time employment, at least 25 employees in full-time (reaching the employment rate of disabled people in total of at least 6%), as well as those running protected workplants [6, Art. 26].

Monthly wage subsidy for disabled worker amounts up to [6, Art. 26]:

1,800 PLN — in the case of disabled persons with a significant degree of disability;

1125 PLN — in the case of disabled persons with moderate disability;

450 PLN — in the case of disabled persons with a light level of disability.

The amounts of grants can be increased by 600 PLN for the employment of people with disabilities, with mental illness (02-P), mental impairment (01-U), pervasive developmental disorder (12-C) or epilepsy (06-E) and blind (04-0, only for those with severe or moderate disability).

*The costs of subsidies for workplaces.* The multiplicity of entities on the labour market and the diversity of existing problems and activities makes information on this subject stay scattered and sometimes difficult to access, both at the individual level (for the individual services), as well as in relation to the formulation and monitoring of labour market policy. Institutions of central and local government have knowledge on issues of employment which is based mainly on institutional and economic indicators — in terms of inputs (funding for the salaries of disabled employees; reimbursement for creation of workplaces, training and retraining; social works; support for starting ones own businesses; financing of education at secondary and university level; the funding of employment of staff helping employees with disabilities in professional work situation, supplying persons with selected types of dysfunction in necessary equipment for

independent functioning); and effects (including the unemployment rate, the number and structure of registered disabled, number of operators, the amount of funds transferred for specified activities) [2, p. 41].

*Table 1*

**FUNDING FOR COSTS  
OF CREATING NEW OR ADAPTING EXISTING WORKPLACES  
FOR WORKERS WITH DISABILITIES  
IN THE YEARS 2005-2014 [4]**

Year	Amount resulting from repayment for adapting workplaces by employees (in PLN)	Number of workplaces	The average cost of adaptation or creation of a workplace (in PLN)
2005	6 002 795	235	25 544
2006	3 799 655	120	31 664
2007	7 253 431	185	33 511
2008	84 358 378	2 604	32 396
2009	39 163 207	1 264	30 984
2010	28 355 134	982	28 875
2011	23 187 323	845	27 441
2012	60 992 347	1 783	34 207
2013	30 372 029	909	34 412
2014	35 823 460	1 060	33 975

An important instrument in creating professional activation policy for people with disabilities is a subsidy for cost of creation of workplaces. This instrument has been present in Polish legal system since 1997. Its purpose is to facilitate the employment of persons with different disabilities through support targeted at employers of these people.

In the analysed period, the total amount of reimbursement to employers for adapting workplaces (Table 1) amounted to 33.000 PLN for one employer. A significant decrease occurred in 2011; the volume of expenses decreased to 89% of the one form 2009. The increase occurred in the years 2007-2009 and 2012-2013. The relatively largest increase took place in 2012; this year the expenditure was 25% higher than in the previous year. In other years, these increases did not exceed 2% of the one form the previous year.

The trend regarding the number of customised workplaces was similar. Systematic increase in spending in this area can be observed since 2005; the significantly relative increase in the number of these workplaces (close to 10%) compared to the previous year can be observed in 2009.

Average values of money spent on the creation or adaptation of workplaces developed differently. One can see here a small overall upward trend, which continued until 2007, followed by a period of declining. By 2014, the average value of the adjustment was 1.63 times higher than in 1998.

Similarly, an increase in the costs of creating workplaces was followed by the increase in salaries and social security contributions. In 2005 1.3 billion PLN were spent for this purpose for 202 865 people. In the following year this amount increased to 1.4 billion PLN, which was about 95 million PLN more. At the same time the number of people who received reimbursement of salaries and social security contributions increased to 209 212 (Table 2).

In case of grants to wages of workers with disabilities and social security contributions, one can notice a slight upward trend. In 2013, the grant amount was 2.4 times higher than in 2005; a slight decrease occurred in the years 2008, 2011 and 2014. The average amount of funding per one workplace has doubled in the analysed period. On the other hand, in years 2005-2008 funds transferred to the Social Insurance Institution nearly doubled.

Table 2

**GRANTS FOR SALARIES OF PEOPLE WITH DISABILITIES BY PFRON  
IN THE YEARS 2005-2014 [4]**

Year	Subsidy for salaries (in PLN)	Number of employees registered in Financing and Reimbursement System (FRS)	The annual amount of subsidies per one workplace (PLN)
2005	1 380 090 055	202 865	6 803,00
2006	1 475 771 010	209 212	7 053,95
2007	1 644 849 716	219 070	7 508,32
2008	1 593 570 796	205 208	7 765,63
2009	2 515 289 819	236 889	10 618,01
2010	2 846 832 385	259 620	11 616,50
2011	2 753 211 000	245 068	11 778,41
2012	2 886 512 000	240 693	11 992,50
2013	3 054 421 178	248 285	12 302,04
2014	2 895 997 936	242 343	11 949,99

Since 2003, PFRON under the Rehabilitation Act provides a system to support subsidies for salaries of disabled employees (Financing and Reimbursement System, SRS). The number of employees included in this funding and registered in the system varied. In the years 2005-2013 an increase by 2,7 billion PLN in spendings on execution of this task could be observed, this amount was lower than the one from previous year by 93 million PLN. Within the period under review the number of people with reimbursed salaries and social security contributions increased. In 2005, it reached a the amount of 202 000 and it was about 43 000 persons lower than in 2014.

*Effects of subsidies for workplaces.* The most quantifiable effects of individual instruments labour market can be measured by indicators of economic activity (PAR), unemployment (UR) and employment (ER). People with disabilities are not very professionally active. Reasons for that are numerous: from infrastructure-related barriers (eg. physical barriers, physiographic, technical and urban), through social barriers (eg. stereotypes), ending on personal barriers (eg. psychology) [2, p.4].

According to the Labour Force Survey of the Central Statistical Office (LFS), both the number of people with disabilities, as well as the incidence of disability is maintained at a similar level in recent years. According to this study, there were less than 3.2 million people with disabilities aged 15 and older in Poland at the end of 2014, including about 2 million persons of working age. The indicator of disability in this age group amounted to 14.4% (Table 3).

Table 3

**ECONOMIC ACTIVITY OF PERSONS WITH DISABILITIES AGED 15  
AND OLDER AND OF WORKING AGE IN THE YEARS 2005-2014 (ANNUAL AVERAGE) [2]**

Year	Total	Professionally active			Professionally inactive	Professional Activity Rate PAR	Employment Rate ER	Unemployment Rate UR
		Total	Employed	Unemployed				
[thous.]					[%]			
15 years old and older								
2005	4085	663	535	128	3422	16,2	13,1	19,3
2006	3806	571	481	90	3235	15,0	12,6	15,8
2007	3753	566	494	73	3187	15,1	13,2	12,9
2008	3708	578	508	71	3130	15,6	13,7	12,3
2009	3506	552	485	67	2954	15,7	13,8	12,1
2010	3398	576	493	83	2822	17,0	14,5	14,4
2011	3391	598	509	89	2793	17,6	15,0	14,9
2012	3361	585	495	91	2776	17,4	14,7	15,5
2013	3320	575	478	97	2746	17,3	14,4	16,9
2014	3272	568	484	84	2705	17,4	14,8	14,8
of working age								
2005	2386	570	444	125	1816	23,9	18,6	21,9
2006	2280	503	416	87	1777	22,1	18,2	17,3
2007	2259	511	439	72	1748	22,6	19,4	14,1
2008	2213	528	460	69	1685	23,9	20,8	13,1
2009	2068	508	443	65	1560	24,6	21,4	12,8
2010	2054	531	449	81	1523	25,9	21,9	15,3
2011	2020	551	465	86	1469	27,3	23,0	15,6
2012	1953	537	450	87	1416	27,5	23,0	16,2
2013	1918	524	430	94	1394	27,3	22,4	17,9
2014	1901	516	434	83	1385	27,2	22,8	16,0

There are differences between the size of the labour market indicators: both the activity rate (PAR), the employment rate (ER) and unemployment (UR) are higher for people of working age. PAR and ER gradually grow in both age groups. The UR to 2009 showed a downward trend, and then started to increase. This increase can be related the general economic crisis that has not bypassed Poland.

At the same time an increase in the differences between PAR and ER for both age groups (15+ and 18+) can be seen and decrease in the case of UR. These differences for PAR varied from 7.1 percentage points (p.p.) in 2006 to 9.8 p.p. in 2014; in case of UR — from 2.6 p.p. in 2005. to 1.2 p.p. in 2014. Thus, almost all unemployed persons are over 18 years old. Increase of differences of PAR a ER indicate that adults are more

sensitive to labour market instruments. One can also see some impact on economically inactive people. Their number slightly decrease from year to year.

During the analysed period, the number of employers employing persons with disabilities increased approximately 2.4 times, while the number plants on the open labour market has tripled, and as for Protected Work Plants the number declined by 1/5. While in 2005, every third entity employing people with disabilities have the status of a Protected Work Plant, in 2014 it was only one in ten. The decline in numbers of PWP occurred gentle at a steady pace. This decrease is due, among other things, to the resignation of some employers from PWP status. In the case of ordinary workplaces after 2008 the increase in their number took place faster than in the previous period. This acceleration may suggest a stronger impact of legislative changes introduced in recent years (including reimbursement of the costs of adapting workplaces to the specific needs of employees, an increase in the rates of wage subsidies).

**Conclusions.** Labour market instruments relating to persons with disabilities discussed in this paper result from the established goals of economic and social policy of the state and they are consistent with the policies of the European Union. This applies, for example to the prohibition of discrimination or proper shaping of working conditions, including state aid for entrepreneurs.

Detailed analysis of the situation of people with disabilities in the labour market in Poland at the present moment is not an easy task due to the complexity of the issue. Therefore, the presented analysis is only an attempt to approximate the actual situation.

An important feature of the Polish labour market for people with disabilities is their low economic activity. At the same time, since the early nineties, the period of economic transformation of the country, this activity is maintained at a level much lower than it is in the case of non-disabled people, but slightly and steadily it is growing.

Employment increase was observed in the open labour market, mainly due to favourable changes in the law on rehabilitation, which made it possible to receive subsidies for the salaries of disabled employees. Then, in addition to the method of detailed accounting of advance payments received from PFRON, the flat rate payment of those subsidies was introduced and it was chosen by the vast majority of employers.

Labour market instruments aimed at people with disabilities and their potential employers have different efficiency. If we take the number of beneficiaries as their measure, subsidising the salaries of workers with disabilities and related to them financing of social security contributions can be called effective.

At the same time it is clear that, despite the introduction of these instruments, the primary objective of the system — an increase in professional activity of persons with disabilities — is not growing in the expected rate. Still we face situation where a huge number of almost 1.4 million people with disabilities in the productive age are complete inactivity. High unemployment is not conducive to the economic activity of the general public. Also, many employers fear of possible problems and barriers arising from the employment of people with disabilities and the lack of knowledge of the principles of financial support for their work is a problem. Low qualifications of these people is another barrier.

While we can say that the activities taken by the State should be assessed as partially effective (they progressively bring closer to the goal of full employment), it is difficult to determine whether they are beneficial and economical. This is due to the difference of units and the costs and benefits of the intangible nature of most of the latter and the difficulty of their quantification. Having regard to the foregoing, they can be assessed as at least partially beneficial, because the more people work, the greater is the chances for individual and socio-economic development; the fewer people remain economically

inactive, the less burden the state budget takes in this respect, there are also higher revenues from taxes paid by workers to the state budget.

These actions tend to be not too economical, because in spite of substantial financial investment in the analysed period, the value of labour market indicators hardly changed (PAR and ER increased by 1.4 percentage points and 1.9 percentage points, and UR decreased by 4.4 percentage points). In the light of the analysis one can therefore confirm the thesis of the limited effectiveness of state activity in achieving of full employment for persons with disabilities.

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