

No.	ENTITY RESPONSIBLE	TASK	ADDITIONAL INFORMATION	DEADLINE
1.	Head of organisational unit or project manager	The head sends a letter to the rector requesting the announcement of an open competition or a letter requesting the employment of the candidate.	The letter should contain information on the source of funding: e.g. project (title, number, institution awarding the project, cost category in the budget) and the terms and conditions of employment (position, period of employment, planned remuneration, employing unit).	
2.	Department of Human Resources, Department of Research or Department of Structural Funds Management	A staff member of the relevant department verifies the data contained in the letter; upon consideration of the letter by the Rector, a staff member of the Human Resources Department forwards the decision to the employing unit.		
3.	Head of organisational unit or project manager	A staff member in charge in the organisational unit announces an open competition by publishing its rules.	The announcement is published on the websites of: <ol style="list-style-type: none"> 1) the University with job openings in Polish and English and of the minister in Polish in accordance with the instructions developed by the University Centre for IT Support; 2) the European Commission on the European portal for researchers in motion in English, 3) the University Public Information Bulletin (BIP) in Polish; however, the publication in the NCU Public Information Bulletin (BIP UMK) is preceded by sending information about the competition to a designated staff member of the University Department for Internal Organisation via the Electronic Document Management system (EZD) 3-4 days before the planned date of announcing the competition in accordance with the Rules of 	30 days before the competition

			<p>Procedure of the NCU Public Information Bulletin (BIP UMK).</p> <p>The project manager is at the same time be obliged to announce an open competition in accordance with the regulations of the institution awarding the project including publishing the information about the competition on the website(s) of this institution. The announcement on the website of the awarding institution must include a link to the announcement on the University website with job openings or on the website of the European Commission on the European portal for researchers in motion the English version.</p>	
4.	Head of organisational unit	The head of the organisational unit appoints the competition committee.	<p>NCU Statutes §102.2: the dean or the head of the organisational unit in which an academic teacher will be employed appoints a competition committee, which consists of:</p> <ol style="list-style-type: none"> 1) the dean or the head of another organizational unit in which an academic teacher will be employed, 2) the director of the institute, head of the department or clinical department – if the competition is announced by the dean, 3) at least two persons representing the same or related scientific discipline from the University or from another scientific center, 4) at least one person from another scientific discipline belonging to the same field or the same discipline from another scientific center. <p>The competition committee will also include the head of the project for which the competition is being held.</p> <p>In accordance with § 15.3.1 of the Organisational Rules and Management Principles of the "Excellence Initiative - Research University" programme at the Nicolaus</p>	

			<p>Copernicus University in Toruń (Legal Bulletin of 2020, item 392):</p> <p>„In the case of employing academic teachers in research and research and teaching positions funded by the "Excellence Initiative - Research University" programme at Nicolaus Copernicus University in Toruń:</p> <ol style="list-style-type: none"> 1) members of the competition committee referred to in sec. 7.3 of the Rules shall be appointed from among the persons who are members of the relevant university centre of excellence operating in the priority research area, 2) members of the competition committee referred to in sec. 7.4 of the Rules shall be appointed from among the persons who are members of the relevant scientific council.” <p>NCU Statutes § 102.3: If the competition is for the position of professor or associate professor, the competition committee shall be composed only of persons employed in the position of professor or associate professor.</p> <p>If required by the institution awarding the project, in which the competition procedure takes place, the dean shall, in the first stage of the competition procedure, appoint a competition committee composed of members proposed by the project manager, the project manager being the chair of this committee. The competition committee under the chairmanship of the project manager conducts recruitment interviews, from which it prepares a report with an indication of a potential candidate for employment in the project or with information about the lack of a candidate for employment. The candidature is then considered by the competition committee.</p>	
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5.	Competition Committee	<p>The competition committee analyses the documents submitted in the competition procedure:</p> <ol style="list-style-type: none"> 1) GDPR information; 2) candidate questionnaire - internal template pursuant to art. 22¹ of the Labour Code; 3) statement on no criminal record - internal template pursuant to Article 113 of the Law on Higher Education and Science; 4) statement on the primary place of employment - internal template pursuant to Article 120 of the Law on Higher Education and Science; <p>and determines whether applicants meet formal and substantive requirements.</p> <p>The committee submits a report on the running of the competition and the committee's position on whether or not to recommend a particular candidate for employment to the Dean's Council or the collegial body of another organisational unit.</p>	<p>In the event that qualifications (professional titles and academic degrees) of the candidate recommended for employment were awarded in a country other than Poland and cannot be recognised under current regulations, the competition committee recommends employing the candidate subject to prior nostrification procedure on the request from the candidate submitted to the chair of the relevant scientific discipline council:</p> <ol style="list-style-type: none"> 1) a diploma of graduating from a degree programme abroad in accordance with order No. 175 of the NCU Rector of 7 September 2020 on the procedure for the nostrification of diplomas of higher education studies completed abroad and the procedure for the confirmation of higher education studies completed at a specific level (Legal Bulletin of 2020, item 296); 2) an academic degree or a degree in art in accordance with Regulation No. 176 of the NCU Rector of 7 September 2020 on the procedure for nostrification of academic degrees and degrees in the field of arts (Legal Bulletin of 2020, item 297). <p>The nostrification procedure should be completed before the employment contract is signed.</p>	
6.	Dean's council or collegiate body of another organisational unit	<p>Concluding a competition procedure - adopting a resolution on the employment of an academic teacher after prior consultation with the relevant scientific discipline council.</p>		

		If there is no candidate or no recommendation for employment, the dean's council adopts a resolution to close the competition.		
7.	Head of organisational unit /project manager	<p>A staff member in charge in the organisational unit publishes information on the result of the competition along with the justification on the website of the Public Information Bulletin of the University (BIP UMK) and on the website of the Minister:</p> <p>https://www.bip.nauka.gov.pl/informacja-o-wynikach-konkursow-na-nauczycieli-akademickich/</p> <p>The person in charge in the organisational unit provides feedback to all candidates who participated in the competition procedure in accordance with the OTM-R standard.</p>	<p>Publication in the Public Information Bulletin of the University (BIP UMK) is preceded by sending the information on the result of the competition by the head of the organisational unit to the designated staff member of the University Department of Internal Organisation via the Electronic Document Management System (EZD) 3-4 days before the planned date of the announcement of the result of the competition in accordance with the Rules of Public Information Bulletin of the University (BIP UMK).</p> <p>Publishing the information on the results of a competition for an academic teacher on the minister's website is preceded by sending this information by the head of the organizational unit to adrespracawnauce@mein.gov.pl.</p> <p>The attachment sent to the indicated address cannot be a graphic scan.</p> <p>Additional information is available at https://www.gov.pl/web/edukacja-i-nauka/informacja-o-wynikach-konkursow-na-nauczycieli-akademickich</p>	30 days after the completion of the competition procedure.
8.	Head of organisational unit /project manager*/Department of Payroll Services	<p>The head of the employing unit/project manager requests the Department of Payroll Services to prepare a remuneration calculation for the person recommended for employment.</p> <p>The head of the employing unit or project manager enters an order in one of the systems implemented in the SINDBAD project to cover remuneration costs for the entire contract period (including NCU mark-ups). The order number should be entered on the employment application.</p> <p><u>The application</u> with the calculation and documentation of the competition procedure, the resolution of the Dean's Council and the opinion of the relevant scientific discipline council is sent from the employing unit to the staff member</p>	<p>In the case of employment under projects, the application is first submitted to the Department of Research or the Department for Structural Funds Management before being forwarded to the Bursar and subsequently to the Department of Human Resources.</p> <p>*Applies to candidates recruited under projects funded from external sources.</p>	<p>In the case of a EU citizen, with no need for nostrification - e.g. one month before the planned employment.</p> <p>In the case of a non-EU citizen, with the need for nostrification - a longer period of time to enable the completion of</p>

		<p>of the Human Resources Department or the unit responsible for project implementation¹. Template of <u>the application</u> - annex no. 1 (funding from subsidies) or no. 2 (funding from project) to order no. 4 of the NCU Chancellor of 20 February 2020 (Legal Bulletin of 2020, item 52 as amended) https://www.umk.pl/pracownicy/dsp/sprawy/zatrudnienie/inf_orga/</p> <p>The website of the Department of Payroll Services https://www.umk.pl/pracownicy/dp/ provides "Calculator for determining remunerations inclusive of surcharges and deductions".</p> <p>*The candidate employed under the project is obliged to present documents necessary for the calculation of the seniority allowance.</p> <p>The project manager forwards the documents required to calculate the candidate's length of service (e.g. employment certificates) to the Department of Human Resources.</p>		<p>formalities - about 3 months.</p>
9.	Head of Department of Research/Head of Department of Structural Funds Management*	<p>The person in the unit in charge of implementing a given project:</p> <ol style="list-style-type: none"> 1) confirms that the application complies with the project requirements, 2) transmits to the Department of Human Resources information in writing on the specific requirements of the project during the employment period of the employee, e.g. 	<p>* Applies to candidates employed under projects funded from external sources.</p> <p>The ban on receiving remuneration from other sources should include detailed guidelines for receiving allowances, awards, bonuses or publication grants - a document to this effect is included in the employee's personal file and communicated to the employee and the head of the organisational unit.</p>	

		<p>ban on employment other than in the project, ban on receiving remuneration from other sources, etc.,</p> <p>3) transmits to the Department of Human Resources the statements or other documents to be signed by the employee in connection with employment.</p>		
10.	Bursar*	The Bursar countersigns.	* Applies to candidates employed under projects funded from external sources and under the "Excellence Initiative – Research University" programme.	
11.	Department of Human Resources	<p>After approval of the application by the unit in charge of the project and the Bursar (if applicable), the Department of Human Resources verifies the following:</p> <ol style="list-style-type: none"> 1) documentation; 2) compliance of qualifications with the requirements of art. 116.2 of the Law on Higher Education and Science; 3) the candidate's qualifications in terms of their recognition; 4) legality of the planned stay on the basis of documents presented by the candidate: identity card/passport, visa, residence card, etc. 	<p>sub 3) recognition of higher education studies or a scientific degree for professional purposes is possible pursuant to:</p> <ul style="list-style-type: none"> – Law on Higher Education and Science - for professional titles / scientific degrees obtained in EU, EFTA, OECD countries, – international agreements, – in other cases: nostrification <p>https://nawa.gov.pl/uznawalnosc/informacje-dla-uczeln/nowostrifikacja-stopni-naukowych RECTOR’S ORDER 175/2020/296(umk.pl) RECTOR’s ORDER 176/2020/297(umk.pl)</p> <p>Detailed information on diplomas from each country and how they can be recognised is available at: www.kwalifikator.nawa.gov.pl</p> <p>sub 4)</p> <ol style="list-style-type: none"> a) EU citizens - registration of the stay in the Voivodeship Office for the period exceeding 3 months - annex no. 1 to the Regulation of the Ministry of Interior and Administration of 24.08.2020 on applications and documents in matters of residence in 	

			<p>the territory of the Republic of Poland of EU citizens and their family members, http://archiwumbip.bydgoszcz.uw.gov.pl/drupal.rafal2603.pl/formularze/zarejestrowanie-pobytu-obywatela-ue.html</p> <p>b) non-EU citizens, among others:</p> <ul style="list-style-type: none"> – visa with the right to work - annex no. 2 to the Regulation of the Ministry of Interior and Administration of 29.12.2020 on visas for foreign nationals, – residence on the basis of visa-free regime, – residence permit for a fixed period, – annex no. 1 to the Regulation of the Ministry of Interior and Administration of 17.04.2019 on the application for granting a temporary residence permit to a foreign national. 	
12.	Rector	After positive verification by a staff member of the Department of Human Resources, the application is submitted to the rector for approval.		
13.	Department of Human Resources	<p>After approval of the application by the rector, a staff member of the Department of Human Resources:</p> <p>1) informs the employing unit that issues the referral for medical examination and arranges an appointment for the candidate approved by the rector in the entity with which the NCU has signed an agreement on conducting preventive examinations;</p> <ul style="list-style-type: none"> - referral https://www.umk.pl/pracownicy/dsp/sprawy/zatrudnienie/inf_organ9a.pdf 		

Annex to order no. 176 of the NCU Rector of 13 September 2021 (NCU Legal Bulletin 2016, item 296).

In the case of NCU Collegium Medicum, referrals for medical examinations are issued by the CM Department of Human Resources;

- 2) issues, in English, the rector's statement on the intention to entrust work to a candidate who is not a Polish citizen, which is necessary for the candidate to apply for a visa or to complete annex no. 1 to the application for a temporary residence permit¹, i.e:

- annex no. 2 to the Regulation of the Ministry of Interior and Administration of 17.04.2019 on an application for a temporary residence permit for a foreign national

<https://cudzoziemiec.bydgoszcz.pl/formularze-wnioskow/pobyt-czasowy/>

- 3) issues a new employee orientation checklist and sends it to the employing unit, which forwards it to the candidate who is to obtain the required signatures and stamps of the indicated units of the University.

- new employee orientation checklist

https://www.umk.pl/pracownicy/dsp/sprawy/zatrudnienie/inf_organ/

- 4) forwards the candidate's details (scan of the new employee orientation checklist) including the e-mail address to OHS Training Department with the request to provide initial general training on occupational health and safety at work.

14.	Head of organisational unit /project manager	The head assigns the assistant to the foreign national in order to ensure the smooth course of the entire employment process.	<ol style="list-style-type: none"> 1. The assistant informs a foreign national about the terms and conditions of employment in Poland and the documents required for this purpose (the assistant sends by e-mail a link to the NCU website where information for foreign nationals is available). 2. The assistant is a basic contact for a foreign national with the NCU (if necessary, they act as an interpreter between a foreign national and organisational and administrative units of the NCU). The assistant commissions the translation of the required documents and delivers the originals including the translation to the Department of Payroll Services or the Department of Human Resources. 3. The assistant commissions the translation of the certificate of residence into Polish. The faculty or other organisational unit employing a foreign national bears the cost of translating the document into Polish (e.g.: tax residency certificate). 	
15.	Department of OHS Training, direct superior in the employing unit	<p>Department of OHS Training sends the candidate a link to the initial general H&S training provided in an electronic form (in English).</p> <p>The direct supervisor in the employing unit conducts a workplace training before the candidate is allowed to work.</p>	<ol style="list-style-type: none"> 1. Once the candidate has completed the training, the Department of OHS Training informs the Department of Human Resources of the fact (e.g. a scan of a new employee orientation checklist). 2. The department of OHS Training issues an OHS initial training card with the confirmation of completing the initial training and sends it to the employing unit. 3. After conducting the workplace training, the employing unit sends back the completed initial 	

			training card to the Department of Human Resources with the purpose of including the said card in the employee's personnel file.	
16.	Department of Human Resources	A staff member of the Department of Human Resources verifies the documents the candidate has completed and submitted.	<p>Required documents:</p> <p>https://www.umk.pl/pracownicy/dsp/sprawy/zatrudnienie/inf_kand/</p> <ol style="list-style-type: none"> 1) personal data form; 2) a photocopy of the last page of the passport and, if applicable, of the visa or residence card or other document confirming a legal stay in the territory of the Republic of Poland; in case of EU citizens, it may also be a photocopy of the identity card; original documents available on request; 3) additional details required to submit an application for reporting an employee for social security and health insurance; 4) an application for reporting a family member for social security and health insurance; 5) providing all original documents with regard to seniority and qualifications for inspection by a staff member of the Department of Human Resources; 6) statement acknowledging internal <u>anti-mobbing</u> policy at the Nicolaus Copernicus University in Toruń - annex to order No. 13 of the NCU Rector of 11 February 2016 (NCU Legal Bulletin 2016, item 54); 7) statement acknowledging Work Regulations in force at the NCU - Order No. 166 of the NCU Rector of 4 November 2019 (NCU Legal Bulletin 2019, item 368 as amended); 	

			<p>8) statement that the candidate does not run a joint household with the directly reporting staff members and that the candidate is not related by marriage, parentage, affinity up to and including the second degree, adoption, guardianship or custody;</p> <p>9) a statement - information on Employee Capital Plans at the NCU.</p>	
17.	Foreign national's assistant	The assistant assists a foreign national, in the role of an interpreter, to fulfil a foreign national's obligation to register in the resident and population register.	<p>1. Obligation to register in the resident and population registers is imposed directly on a foreign national. The employer (the NCU) has no obligations under these laws in this regard. However, the NCU, as an employer, bears the legal consequences of employing a foreign national who has not fulfilled all the obligations incumbent on them in connection with their stay on the territory of the Republic of Poland.</p> <p>The application for registration for temporary or permanent residence is tantamount to initiating the procedure for assigning the PESEL number by the municipality.</p> <p>If the application for registration/assignment of a PESEL number for tax purposes is complete and contains no errors, the office will issue (immediately) a PESEL number. Necessary information and a template of the PESEL application are available on the gov.pl portal in both Polish and English versions.</p> <p>2. A foreign national who does not have a PESEL number should apply for a PESEL number for tax purposes at the municipal or commune office,</p>	<p>Obligation to register in the resident register: no later than on the 30th day after the arrival to the place of temporary residence in Poland - if a foreign national will stay in Poland for more than 3 months and is</p> <p>a citizen of a European Union (EU) member state</p> <p>a citizen of a European Free Trade Association (EFTA) member state -</p> <p>a party to the Agreement on the European Economic Area;</p> <p>No later than on the 4th day after the arrival to the place of temporary</p>

			<p>referring to art. 3.1.1 of the Act on the principles of registering and identification of taxpayers and payers in conjunction with art. 7.2 and to the extent specified in art. 9.4 of the Act on Population Registration. The fact that a foreign national has a PESEL number will enable the tax office to unambiguously identify the taxpayer (employee) and to generate and make the tax return available in the Twój e-PIT service on the podatki.gov.pl website.</p> <p>A foreign national will be able to use their PESEL number to log in to the Twój e-PIT service or submit their tax return using a free application e-Deklaracje available on the podatki.gov.pl website. This means the possibility to take advantage of tax allowances and reliefs and to indicate the bank account number to receive a tax overpayment refund. A foreign national or assistant is obliged to immediately notify the Department of Human Resources of their PESEL number. The Department of Human Resources, as the administrator of the employee's personal data, enters the PESEL number into the personnel and payroll system and makes it available to the Department of Payroll Services.</p>	<p>residence in Poland - if a foreign national will be in Poland for more than 30 days and does not belong to the above mentioned group of citizens under point 1.</p>
18.	Foreign national's assistant	A foreign national together with the assistant visit the units indicated in the new employee orientation checklist. The assistant accompanying a foreign national acts as an interpreter.	e.g. Department of Payroll Services for the purpose of providing data required for the correct calculation of remuneration, payment of remuneration and drawing up tax statement.	
19.	Department of Payroll Services	The candidate submits to the Department of Payroll Services: 1) bank account number for the purpose of transferring the remuneration on a monthly basis;	1. The remuneration may be transferred to a Polish or foreign bank account. In case of remuneration	If a foreign national does not have a bank account on the date of

		<p>2) tax identification number: NIP - concerns a situation when a foreign national has a registered business activity in the territory of the Republic of Poland;</p> <p>3) statement on address of residence for tax purposes and tax residency,</p> <p>4) original tax residency certificate along with its translation into Polish to evidence the address of residence for tax purposes outside Poland (foreign tax residency),</p> <p>5) PIT-2 declaration on the applicability of tax relief,</p> <p>6) statement of fulfilment of the requirements of the international convention on avoidance of double taxation in order to benefit from exemption from tax payment in Poland or the application of preferential tax rates if the convention for the avoidance of double taxation so provides.</p>	<p>conversion, the employee (foreign national) bears the costs of this operation.</p> <p>2. Tax withholder (employer - the NCU) does not establish the residence for tax purposes (tax residency) of the foreigner, it relies on the statement made by the foreign national.</p> <p>The criteria for determining an individual's tax residence are contained in art. 3.1a of the Personal Income Tax Act.</p> <p>A natural person is a resident of Poland provided that:</p> <ol style="list-style-type: none"> 1) has a centre of personal or economic interests (centre of life interests) in the territory of Poland or 2) stays in the territory of Poland for more than 183 days in a personal tax year. <p>The definition of residence contained in the Personal Income Tax Act includes two criteria: residence in the territory of Poland for more than 183 days during a tax year or possession in the territory of Poland of a centre of vital interests, understood as a centre of personal interests or a centre of economic interests. The conjunction "or" means that if at least one of these criteria is met, the taxpayer may be deemed to be a resident of Poland. At the same time, each of these criteria should be considered separately and independently.</p> <p>If the Polish employer (the NCU) employs under an employment relationship a foreign national who does</p>	<p>visiting the Department of Payroll Services, they should provide one without delay, no later than 15 days before the first payment date of their salary subject to the date on which the Department of Human Resources delivers their signed employment relationship to the Department of Payroll Services.</p> <p>If a foreign national does not have a tax identification number (PESEL) on the day of visiting the Department of Payroll Services, they should provide it immediately after receiving it. The statement is submitted when visiting the Department of Payroll Services with a new employee orientation checklist. Changes in factual state with</p>
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			<p>not reside in Poland, the tax obligations of the employer are as follows:</p> <ul style="list-style-type: none"> a) if the employee performs an employment relationship in Poland, their salary is taxed in Poland pursuant to the same rules as for the Poles, b) if the employee does not perform an employment relationship in Poland - their remuneration is not subject to taxation in Poland (the employer in this situation does not have the obligations of a tax payer and does not make any advance tax payments in Poland; the employee settles their income in the country of their tax residence). <p>Polish regulations (Personal Income Tax Act) provide for the same rules for taxing employees' income from employment relationships performed in Poland regardless of whether employees have their tax residence in Poland or in another country. The amount of tax on income earned in Poland from an employment relationship performed in Poland by Polish tax residents and non-tax residents is the same. In order to avoid double taxation (in Poland and abroad), a non-resident files their annual tax return in the country of their tax residence and apply the method for avoiding double taxation resulting from the relevant double taxation agreement signed by Poland and their country of residence.</p> <p>3. If a foreign national does not have a residence for tax purposes in the territory of the Republic of Poland (is not a Polish tax resident), this fact is documented by the original of the tax residency certificate (issued by</p>	<p>regard to the submitted statement on address of residence for tax purposes and tax residency should be submitted by a foreign national to the Department of Payroll Services by submitting a new statement within 7 working days from the moment the changes occur, however, no later than by the end of the tax year to which the changes apply (i.e. by 31 December). The original tax residency certificate and its translation are submitted when visiting the Department of Payroll Services with the new employee orientation checklist. Changes in the facts with regard to the submitted original tax residency certificate should be submitted by a foreign national to the Department of Payroll</p>
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			<p>the competent tax administration authority of a foreign national's country of residence) including its translation into Polish by a sworn translator (pursuant to art. 4.3 and art. 4.5 of the Act on the Polish Language and art. 27 of the Constitution of the Republic of Poland).</p> <p>4. A foreign national performing work on the territory of Poland is entitled to deduct tax-deductible costs and the tax-reducing amount on the basis of a completed PIT-2 form.</p> <p>5. Some double tax agreements to which Poland is a party contain a special article entitled "Professors and academic-research workers" (most often it is article number 20). It provides that a natural person who temporarily stays in one of the contracting countries for the purpose of teaching or conducting research at a university or institution of higher education and who is, or immediately before that stay was, a permanent resident (for tax purposes) in the other contracting country, is exempt from taxation in the first country in respect of salary for teaching or research for a period not exceeding 2 years from the date of their first arrival for that purpose provided that they will be taxed on such salary in the other contracting state.</p> <p>Exemption from the payment of tax in Poland or application of preferential tax rates is possible if it is provided for by the double taxation agreement concluded between Poland and a foreign national's country and a foreign national meets the requirements included in this agreement (the list of agreements is available on the website of the Ministry of Finance: https://www.podatki.gov.pl/podatkowa-wspolpraca-</p>	<p>Services by submitting a new certificate within 7 working days (no later than by the end of the tax year to which the changes apply, i.e. by 31 December).</p> <p>The PIT-2 declaration shall be submitted while visiting the Department of Payroll Services with the new employee orientation checklist, but no later than 15 days before the payment of the first salary in the tax year. Submitting the declaration during the tax year (after the first salary has been paid) deprives the employer (the NCU) of the right to apply the tax credit when calculating the advance income tax.</p> <p>The original certificate of residence and its translation along with a statement on compliance with the requirements of an international</p>
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			<p>evidence for tax purposes the place of residence outside the territory of Poland shall be possible to determine only on the basis of the translated document submitted by a foreign national.</p> <p>This document should contain all the obligatory elements of an administrative letter as described in the Code of Administrative Procedure, i.e. it should meet the following requirements:</p> <ul style="list-style-type: none"> a) the document must bear the date of issue, b) the document must be issued by the competent tax administration authority of that state and include the name of the authority that issued the certificate, c) the document must state that the taxpayer is resident for tax purposes in the state in question d) the paper version of the document must bear the original signatures of the persons authorised to sign it. <p>The document may also have optional elements, such as the purpose for which the certificate has been issued and the applicable international convention for the avoidance of double taxation or the period for which tax residence certificate is certified.</p> <p>Where it is possible under the law of a given state to obtain a certificate of residence of the taxpayer in an electronic form, the tax authority of that state is obliged to issue the certificate in both a paper and an electronic form. Since both forms have equal status under the law, a certificate issued in an electronic</p>	<p>(by the 15th day of a given month) will enable to take advantage of preferential regulations provided for in international agreements from the next month. The tax office will reimburse the collected tax to a foreign national after a foreign national has submitted their annual tax return.</p>
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20.	Department of Human Resources	<p>The candidate submits the following to a staff member of the Department of Human Resources:</p> <ol style="list-style-type: none"> 1) certificate of fitness for work following medical examination including referral; 2) a new employee orientation checklist completed by the indicated units of the University. 		No later than on the date of concluding the contract
		<p>A staff member of the Department of Human Resources prepares and forwards to the candidate for signature an employment contract drawn up in Polish and English.</p>	<p>The contract is concluded for a period no longer than the visa validity period (maximum 365 days) or the residence permit issued for a fixed period.</p> <p>In case of employment for a period longer than one year, the renewal of the employment contract is possible after the non-Polish national obtains another visa or a temporary residence card in Poland.</p>	

		<p>A staff member of the Department of Human Resources sends a scan of the signed contract to the Department of Payroll Services.</p> <p>A staff member of the CM Department of Human Resources forwards the original of the signed contract to the Department of Payroll Services.</p>	<p>The Department of Payroll Services may calculate the remuneration only after the rector and the foreign national have received the signed contract.</p>	<p>If the signed employment contract of an employee hired as an academic teacher is submitted to the Department of Payroll Services by the 15th day of a month (e.g. by 15 January), the remuneration shall be paid on the earliest payday, i.e. on the first working day of the following month (i.e. 1 February).</p> <p>If the agreement is submitted to the Payroll Department after the 15th day of the month (e.g.: 20 January) the remuneration shall be paid on the next pay date, i.e.: the first working day of the following month (i.e. 1 March).</p>
21	Department of Human Resources*	<p>After signing the contract, a staff member of the Department of Human Resources prepares and sends information to the State Labour Inspectorate about the signed contract.</p>	<p>* applies to employment contracts for a specified period of time concluded in connection with the implementation of the project</p>	<p>5 working days from the date of concluding the contract</p>

22.	Chair of the relevant scientific discipline council	An employee employed in the group of research and research and teaching staff completes and submits to the chair of the relevant scientific discipline council the "Statement on the scientific or artistic field and scientific or artistic discipline" and "Authorization to be included in the number of employees conducting scientific activity" (provided that they have not submitted such an authorization in any other scientific institution in Poland).		14 days from the date of concluding the employment contract
23.	University Centre for IT Services	With the prior approval of the immediate superior, an employee submits to the University Centre for IT Services a request for setting up a university e-mail account.		After signing the employment contract
24.	Department for Payroll Services	A staff member of the Department for Payroll Services calculates the remuneration and draws up income and contribution statements.	<ol style="list-style-type: none"> 1) An employee who is a foreign national and a Polish tax resident receives the PIT-11 information from their employer at the end of the year regarding earned income and income tax advances withheld, and the place of residence of the taxpayer in the PIT-11 information is shown as an address in the territory of Poland. An employee who is a foreign national and is a non-Polish resident receives the PIT-11 information from their employer and their place of residence shows a foreign address. 2) In case of employing a foreign national under an employment contract performed in the territory of Poland, the same regulations regarding Polish premiums are applicable as those which apply to an employee having Polish citizenship. The provisions of the Social Insurance System Act do not make the inclusion of an employee in Polish insurance conditional on citizenship, place of residence, stay, 	The Department of Payroll Services provides a foreign national with the PIT-11 information on earned income and withheld advance payments for income tax in a given tax year by the end of February of the following year.

			<p>etc. The following are important to be covered by the Polish social security obligation:</p> <p>a) the fact of concluding with a Polish entity of e.g. an employment relationship or another contract giving rise, in accordance with the law, to the social security obligation (contract of mandate)</p> <p>and</p> <p>b) performing work under these contracts in the territory of Poland.</p>	
25.	Foreign national's assistant	The assistant helps the foreign national to submit the annual tax return.	<ol style="list-style-type: none"> 1. The obligation to file an annual tax return is imposed directly on the taxpayer (a foreign national). The employer (the NCU) has no obligations in this regard and the assistant assigned to a foreign national should participate in the process in the role of an interpreter as the obligation to submit the annual tax return is the same as their obligation in this regard. 2. If a foreign national is resident for tax purposes in the territory of the Republic of Poland, they are subject to taxation in Poland on their total income regardless of where it is earned. They are treated as a Polish tax resident with unlimited tax liability. In their annual return filed with the Polish tax office, they report both the income earned in Poland and the income earned in other countries. However, income earned abroad will not be taxed twice. If income may be taxed in both countries, double taxation is avoided by applying the methods for the elimination of double taxation referred to in the double taxation conventions concluded by Poland. 3. If a foreign national is not resident for tax purposes in the territory of the Republic of Poland, they are 	Pursuant to the received PIT-11 information, a taxpayer (a foreign national) will settle their income in the tax return which they are obliged to submit (or accept the "e-PIT" tax return prepared by the Tax Office) between 15 February and 30 April of the year following the tax year in which they received the remuneration. If an employee who is a foreign national and a non-resident of Poland intends to leave the territory of Poland before the deadline for

			subject to taxation in Poland only on income earned in the territory of Poland. They are treated as a non-resident with limited tax liability. In their annual return filed with the Polish tax office, they disclose only income earned in Poland. Other income earned abroad is not subject to taxation in Poland.	submission of their annual tax return, they should submit this return before leaving Poland.
26.	Department of Human Resources²⁾	A person in charge in the Department of Human Resources prepares an amendment to the contract - an agreement on assuming the obligations of a social security premiums payer - and informs the foreign social security institution of the agreement concluded.	<p>1) Regulations concerning persons working in two or more Member States are an exception to the principle of subjection to the Polish social security system, i.e. the country in which work is performed. Before signing an employment contract, a foreign national submits to the Department of Human Resources a statement whether they are covered by the social security system of any of the EU/EEA member states.</p> <p>If they are covered by a foreign social security system, the social security regulations of one of the EU/EEA Member States may apply. A foreign national declares in the statement that they will inform the foreign social security institution about taking up employment in Poland and the need to determine which country's laws will apply in their case. A foreign national also declares in the statement to inform without delay the Department of Human Resources whether the foreign social security institution has issued them with the A1 form confirming that they are subject to foreign legislation or the foreign social security institution has refused to issue this document. Only after signing the employment contract with the NCU, will the foreign institution be able to fully analyse the social security situation of a foreign national and determine the fact</p>	The statement is submitted before the employment contract is signed. The agreement on assuming by a foreign national of the obligation of a premiums payer abroad is signed after the foreign national (or the foreign equivalent of the Polish ZUS) submits the A1 form. The moment of signing the employment contract.

			<p>that they are subject to the foreign legislation and not to Polish regulations.</p> <p>If a foreign national has not obtained the A1 form, they will remain to be covered by the Polish social security system.</p> <p>If a foreign national submits to the Department of Human Resources the A1 form confirming that the foreign social security system applies in their case, the NCU concludes an agreement with a foreign national in the form of an annex to the employment contract providing that the employer's (the NCU's) obligation to pay premiums will be fulfilled on the employer's behalf by the employee (a foreign national) without prejudice to the employer's basic obligations.</p> <p>The Department of Human Resources, on behalf of the employer, informs about this fact the foreign social security institution that issued a foreign national with the A1 form. A foreign national is subsequently deregistered from the Polish social security system (from ZUS) by the Department of Human Resources; the Department of Payroll Services ceases to calculate ZUS premiums once the National Social Security Institution (ZUS) has accepted corrections to the personal settlement declarations and reimburses the contributions already deducted from a foreign national's salary in the event that an amendment to the employment contract was signed after the payment of the remuneration subject to withholdings for Polish premiums. Obtaining the A1 form by a foreign national in this case, as practice shows, is not</p>	
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			<p>processed quickly and takes from a few to even several weeks.</p> <p>2) If the employment contract is performed in a country other than Poland, it does not give rise to the obligation to pay Polish premiums. If the employment contract is performed in one of the EU/EEA Member States, the social security regulations of one of these countries will then apply pursuant to the Regulation of the European Parliament and of the Council on the coordination of social security systems. The University does not have a place of business in another EU/EEA Member State whose social security legislation may be applicable, so in this case it enters into an agreement with the employee (a foreign national) in the employment contract that the employer's (the NCU's) obligation to pay premiums will be fulfilled on the employer's behalf by the employee (a foreign national) without prejudice to the employer's basic obligations. The agreement is concluded in accordance with Regulation EU No 883/04 and Regulation EU No 987/09 pursuant to Article 21.2 of Regulation (EC) No 987/2009 of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems.</p> <p>The Department of Human Resources, on behalf of the employer, informs the foreign social security institution of this fact.</p>	
27.	Foreign national²⁾	A foreign national registers with a foreign social security institution as a premiums payer.	Under the signed agreement, a foreign national is obliged to register with a foreign social security institution as a premiums payer both on the part of the employee	

			(withheld from their remuneration) and on the part of the employer and to pay these premiums in accordance with the regulations governing the foreign social security system. The refund of the contributions on the part of the employer (employer's surcharges) will be made by the NCU on the basis of the original settlement declaration submitted to the foreign social security institution (the equivalent of the Polish ZUS), which will clearly show the amount of the contributions on the part of the employer and on the basis of a document clearly confirming the payment of these contributions by a foreign national.	
28.	Assistant²⁾	The assistant commissions the translation of foreign premiums declarations received from the foreign national and confirms the payment of premiums on the part of the employer. He/She then forwards the said along with the translation to the Payroll Department.	<p>A foreign national sends to their assistant original tax declarations from the foreign social security institution, which will clearly show the amount of the premiums on the part of the employer and, additionally, a confirmation of their payment by a foreign national.</p> <p>Settlement declarations submitted by a foreign national will be in the official language of the country whose social security legislation is applicable. The assistant commissions the translation of the declaration into Polish. The faculty (or other organisational unit) employing a foreign national bears the cost of translating social security settlement declarations into Polish. The assistant forwards the translated settlement declarations without delay to the Department of Payroll Services. A foreign national pays the premiums in the currency of their country. They shall be refunded in the same amount and currency. The faculty bears the cost of conversion to foreign currency. The faculty (or other organisational</p>	

			unit) employing a foreign national also bears the cost of the refunded premiums paid by the employer.	
29.	Department of Payroll Services²⁾	The Department of Payroll Services makes refunds of premiums paid on the part of the employer.	The Department of Payroll Services sends a request to the Finance Department to refund the premiums paid by a foreign national to their bank account. The Department of Payroll Services is responsible for archiving the reimbursement of premiums.	

¹ applies to non-EU and EEA citizens

² applies to EU and EEA citizens