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Teacher Salaries: Case Study Poland

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Introduction

Teachers are the main asset of any education system (OECD 2005). At the same time, teacher salaries are the dominant expenditure item in education. Therefore regulating teacher salaries is a crucial element of design of national education systems, with wide implications for the quality of education, for availability of teacher workforce, and for managing costs of education. In most countries, teacher salaries are established through a complicated system, with regular changes and adjustments making it ever more complex.

Polish system of teacher salaries is no exception. The most commonly used publication describing teacher salaries in Poland, Klawenek (2019), is reissued almost every year to account for changing legal regulations¹. In its nearly 300 pages it provides numerous clarifications, examples, suggestions for school founders, as well as references to many legal court rulings on different contentious issues.

According to Polish legislation, the term *teacher* applies also to pedagogical staff not conducting lessons, and to pedagogical staff employed in preschools. These groups of pedagogical staff are remunerated according to the same set of rules as all teachers.

In the present chapter we report briefly on main aspects of Polish system of setting teacher salaries. In section 1, we discuss how this competence is shared among different governance levels, in line with education decentralization, and we report on main parameters set by the national government. In section 2 we discuss elements of teacher salaries, based on local regulations adopted by Polish local governments.

We use the following acronyms, also for references:

Table 1. Acronym used in the report

Acronym	Polish text	English text
NIK	Najwyższa Izba Kontroli	Highest Audit Chamber
MEN	Ministerstwo Edukacji Narodowej	Ministry of National Education
RMW	Rada Miasta St. Warszawy	Council of City of Warsaw
RGSB	Rada Gminy Stara Biała	Stara Biała Municipal Council
RGS	Rad Gminy Siedlce	Siedlce Municipal Council
RPP	Rada Powiatu w Płocku	Płock County Council
ZMP	Związek Miast Polskich	Association of Polish Cities
OECD		Organization for Economic Cooperation and Development
FTE	Stawka pracy nauczyciela	Full time-teacher equivalent

¹ Recent editions include years 2011, 2013, 2014, 2017, 2018, 2019.

BDL GUS	Baza danych Lokalnych GUS	Database of Local Data of State Statistical office
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1. Decentralization of education and setting of teacher salaries

Polish education is highly decentralized (Jakubowski 2019). Local governments as school founders are responsible for opening and closing of schools, for setting school budgets, for selection of professional profiles taught in VET schools, and have significant influence over the selection and assessment of school directors. School autonomy is limited to pedagogical process; there is no financial or budgetary autonomy of Polish schools. Urban, rural and mixed municipalities are founders of preschools and of primary schools, counties are founders of secondary schools (including vocational schools) and of special schools. Cities with counties rights have education competencies of both municipalities and counties. Regions are founders of only very few vocational schools (mainly medical schools²).

According to legislation, all teachers belong to one of four levels of professional teacher advancement (art. 9, Law Teachers Charter). Teacher entering the profession is intern teacher, then she or he can advance to become contract teacher, nominated teacher and finally diploma teacher. Teaching skills required for advancing are defined in the legislation (MEN 2018). The following Table 2 illustrates the four levels of professional advancement of Polish teachers, the minimum time required to work at the given level before further advancement, and the condition for advancement.

Table 2. Levels of professional teacher advancement

Level of professional teacher advancement	Minimum time	Conditions for further advancement
Intern teacher	9 months	Positive assessment of internship (at least 9 months), and positive opinion after interview by qualifying commission
Contract teacher	4 years and 9 months	Positive assessment of internship (at least 2 years and 9 months, beginning at least 2 years after starting work in school), and passing of exam in front of qualifying commission.
Appointed teacher	3 years and 9 months	Positive assessment of internship (at least 2 years and 9 months, beginning at least 1 years after becoming contract teacher), and positive opinion after interview by qualifying commission.
Diploma teacher	Not applicable	

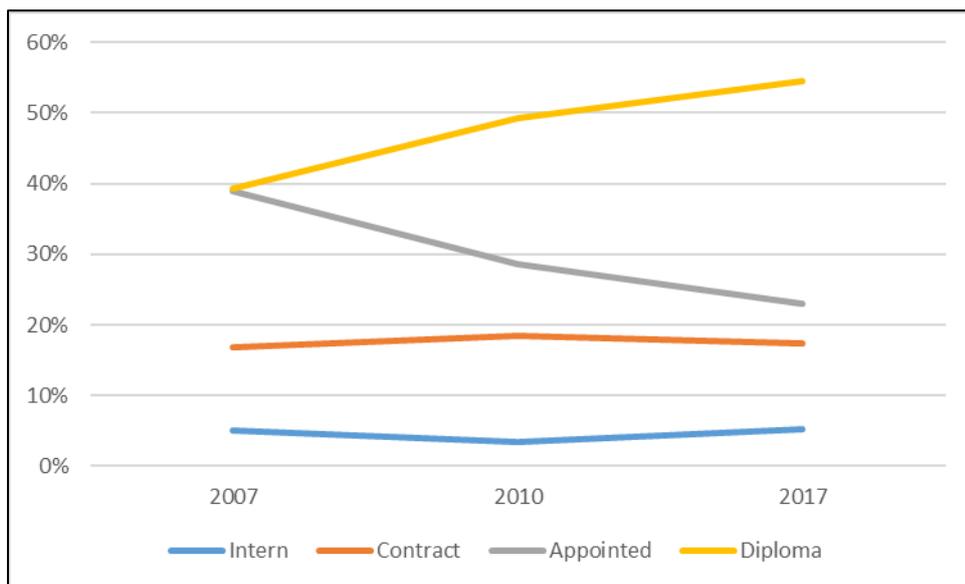
Source: Law Teachers Charter, art. 9a, 9b, 9c.

Specific forms of assessment needed to advance to next level of professional advancement are described in the law, for a brief review see Pery (2013). Generally the procedures are considered to

² Regions are responsible for other education tasks, such as in-service teacher training and pedagogical libraries.

be quite formal and very easy for teachers to pass successfully (NIK 2018). Therefore the main barrier to advancement is prescribed time.

The minimum time it may take for a beginning teacher to become a diploma teacher is 10 years³. This has become standard; few teachers spend longer time advancing professionally. Indeed, as NIK has observed, over 99% of all teachers attempting progression to higher level succeed to do this (NIK 2018). Effectively, there are no significant barriers to progression of teachers to higher levels. As a result, increasing share of Polish teachers are diploma teachers. While in 2007 appointed and diploma teachers accounted for about 40% of all fully employed teachers, share of appointed teachers fell to 23% in 2018, while share of diploma teachers grew to 55%. This dynamics is shown in the following Graph 1.



Graph 1. Share of teachers at different levels of professional advancement 2007-2017 (%).
Source: For years 2007, 2010 Herbst (2012a), for year 2017 NIK (2018).

A significant degree of decentralization also applies to setting of teacher salaries. General rules and parameters are set by the Ministry, while local governments as school founders are responsible to implement and follow them.

Teacher salary depends on the level of professional advancement to which she/he belongs. Every year, the national government determines two requirements for teacher salaries:

1. A table of minimum basic salaries, depending on the level of advancement and on education level (see Table 4), is adopted by the Minister of National Education,
2. A table of required minimum average of salary, for every public school founder and for every level of advancement, is determined in the budget law (see Table 7).

The minimum level of basic salary applies to each teacher individually. Basic salary is the main component of teacher salaries (equals on average 63% of full salary, see Table 8), many supplements

³ In 2018 this time was extended to 15 years by putting additional requirements. A year later these changes were withdrawn, in response to protests by teacher trade unions.

to the basic salary are defined as percentages of the basic salary. The minimum average salary applies to groups of teachers, namely to all teachers at a given level of advancement in all public schools managed by a given school founder (municipality, county, or region). It is the responsibility of school founders to ensure that the actual average full salaries for the teachers employed in their schools are not less than the required minimum average.

In order to achieve this minimum average, local governments have been given a very important competency, namely that of adopting *teacher pay regulations* for all their schools (art. 30, Law Teachers Charter). The decentralization of the authority to set teacher salaries complements the decentralization of setting school network and of setting school budgets. However, the autonomy of local governments in this sphere is limited by law. The two general limitations are the yearly requirements listed above (minimum basic salaries and minimum average salaries). Further limitations may be summarized as follows:

- The legislation specifies all elements of teacher salaries. Local governments cannot add a new element.
- The legislation specifies which elements of teacher salaries are regulated nationally, and which elements may be determined locally. Thus basic salaries are regulated (they cannot be lower than national minimum), and supplement for class tutorship is regulated (it cannot be lower than 300 PLN). On the other hand, motivation and functional supplements are set locally.
- The legislation requires that at the end of every budget year each public school founder reports on the salaries of teachers paid during that budget year, and whether the required minimum averages were met. If these averages are not met, school founders have to pay extra amounts to all teachers of the given level of advancement a special yearly supplement (to reach the minimum).

We can conclude that in line of decentralization of education, Polish local authorities were given important powers and responsibilities regarding setting of teacher salaries. However, as these issues are highly socially sensitive, the legislation clearly limits autonomy of school founders. In particular, it does not allow local governments to “economize” on teachers and keep their salaries too low.

All the elements of teacher salaries – and who regulates each of them – are discussed in detail in section 2.

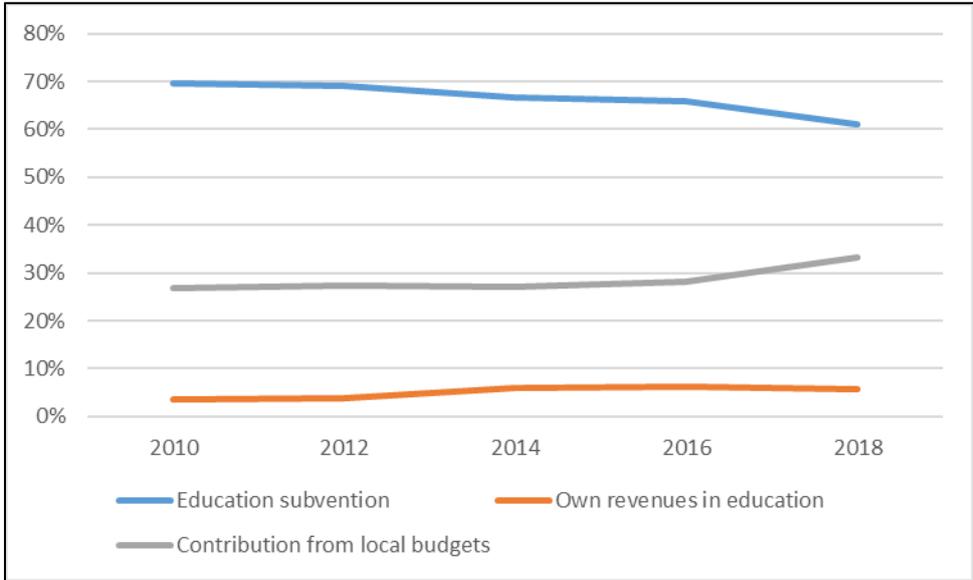
1.1. Sources of funds for teacher salaries

The main source of funds for recurrent education expenditures is the education component of the general subvention (often informally called education subvention). Education subvention is allocated to all local governments according to a per student formula, adopted every year by the Ministry (called in Poland *algorithm*). Education subvention is a general revenue of local governments, its use is not limited to teacher salaries or to education expenditures. Every year there are some Polish local governments who spend on education less than they receive in education subvention, but there are very few of them. Nevertheless, for a majority of Polish local governments education subvention is not sufficient to cover their all education expenditures and they are therefore obliged to add other funds. In 2018, education subvention was equal to 43,12 billion PLN (ZMP 2019).

The second source of funds for education are revenues of education institutions. Technically, as schools have no budgetary autonomy, these are own revenues of local governments as school founders, who decide how to use them (they may allocate some of these funds to the school which realized these revenues). These are funds received from sale of products and services of vocational schools, various fees charged by schools (for example for exams of people who are not students), and similar. In 2018, these revenues amounted to 3,95 billion PLN.

The last source of funds are contributions from local budgets (that is, above the received education subvention). In 2018, these contributions reached 23,43 billion PLN (ZMP 2019).

The evolving share of these resources is illustrated in the following Graph 2.



Graph 2. Share of different sources of financing education expenditures 2010-2018 (%). Source: ZMP (2019).

We note that between 2010 and 2018 share of education subvention in recurrent education expenditures fell from 69.7% to 61,2%, while share of contributions from local budgets increased from 26,7% to 33,2%. Full one third of all recurrent expenditures of local governments on their schools is covered by their other general revenues.

In a joint report of Association of Polish Cities and other local government associations (ZMP 2019) it is estimated that in 2018 education expenditures of local governments (without own revenues in education) exceeded received education subvention by 54% (“the financing gap”). The financing gap indicates by how much education subvention would need to be increased in order to eliminate necessary contributions from local budgets.

The financing gap of 54,3% is however unequally distributed between types of local governments. It is rather low for counties (12%) and very high for different types of communes (from 48% in rural municipalities to 76% in cities). In cities with county rights the gap is 64% of received education subvention. This may indicate that the gap is mostly generated in primary education run by

communes. The following Table 3 illustrates recent evolution of the financing gap by type of local government.

Table 3. Financing gap by type of local government (% of received education subvention)

	2010	2012	2014	2016	2018
Cities with county rights	-52,0%	-50,0%	-51,0%	-53,0%	-64,0%
Urban municipalities	-71,0%	-72,0%	-71,0%	-68,0%	-76,0%
Rural municipalities	-35,0%	-39,0%	-40,0%	-41,0%	-48,0%
Mixed municipalities	-53,0%	-55,0%	-54,0%	-53,0%	-62,0%
Counties	+2,0%	0,0%	-3,0%	-4,0%	-12,0%
Regions	-10,0%	-6,0%	-11,0%	-12,0%	-33,0%

Source: ZMP (2019).

It is worth adding that in 2010 education subvention amounted to 95,9% of all salary expenditures in education; over time this share fell to 85,4% in 2020. Thus education subvention does not cover even costs of teacher salaries.

According to the legislation, the funds for education (including for teacher salaries) are guaranteed in the revenues of local governments. This means that there is no legal obligation on the national government to ensure that education subvention is sufficient to cover the costs of providing education, or even the costs of teacher salaries. For this reason courts have repeatedly dismissed claims by different local governments against the Ministry of National Education, demanding higher allocation of subvention to cover at least salary costs of running schools.

1.2. Minimum basic teacher salaries

As discussed above, every year the Minister of National Education issues a decree setting minimum level of basic teacher salaries depending of teacher education and level of professional teacher advancement (art. 30, Law Teachers Charter). Current minimum basic salaries are provided in the following Table 4 (MEN 2019).

Table 4. Minimum basic teacher salaries in 2020 (PLN)

Level of education	Intern	Contract	Appointed	Diploma
MA with pedagogical training	2 782	2 862	3 250	3 817
MA without pedagogical training	2 617	2 663	2 832	3 324
Other accepted education	2 600	2 617	2 638	2 905

Source: MEN (2019).

Minimum basic salary for intern teacher without MA degree is now equal to the minimum salary in Poland (after recent increase of the latter). The Ministry sets the minimum salaries without constraints, in particular no exact relationships between minimum salaries depending on level of advancement or of education are prescribed by law.

Polish local governments have the right to establish basic salaries higher than the minimum basic salary as defined in Table 4. However, this is almost never done (Herbst, Herczyński, Levitas 2009). Typically, local teacher pay regulations state that basic salaries are equal to the minimum basic

salaries, as established by the Ministry. Local governments which need to pay teachers more in order to keep them in schools, for example large cities, have other ways to increase teacher salaries (see section 2).

The exceptional cases, in which basic teacher salary is increased above the legal minimum of Table 4, are very large cities. For example, city of Warsaw adopted increases to basic teacher salaries, as listed in Table 5.

Table 5. Increases of basic salaries over minimum basic salaries in Warsaw (PLN)

Level of education	Intern	Contract	Appointed	Diploma
MA with pedagogical training	350	335		
MA without pedagogical training	300	265	220	
Other accepted education	250	235	220	

Source: RMW (2018), RMW (2019), RMW (2020).

The increases of basic salaries in Warsaw remain constant, while every year minimum basic salaries are increased. It is clear that highest increases apply to of younger and less paid teachers. Basic salaries in Warsaw for 2020 with the locally mandated increase are illustrated in Table 6.

Table 6. Basic teacher salaries in Warsaw in 2020 (PLN)

Level of education	Intern	Contract	Appointed	Diploma
MA with pedagogical training	3 132	3 197	3 250	3 817
MA without pedagogical training	2 917	2 928	3 052	3 324
Other accepted education	2 850	2 852	2 858	2 905

Source: Table 4, Table 5.

Note from Table 6 that Warsaw has in fact equalized basic salaries of intern and contract teachers, while basic salary of appointed teachers was increased only marginally (to make them not less than that of contract teachers), and basic salary of diploma teachers was not increased at all compared to national minimum.

1.2. Required minimum average teacher salaries

Polish legislation, apart from minimal teacher salaries, determines also required minimum average teacher salaries. These average salaries are assessed separately for each school founder and for each level of teacher professional advancement, for all teachers employed in all schools founded by that specific founder. The minimum average salaries are defined as per cent values of so called *basic* amount, which is set every year in the national Budget Law. The percentages, on the other hand, remain constant. School founders are obliged to ensure that actual averages of teacher salaries do not fall below the required minimum averages.

The basic amount for budget year 2018 was 2900,20 PLN, for 2019 it was 3045,21 PLN, and for 2020 it is 3537,80 PLN.

The following Table 7 provides the percentages for every level of teacher advancement (second column) together with the values of required minimum for three recent budget years.

Table 7. Required minimum average teacher salaries in 2020 (% , PLN)

Level of professional teacher advancement	Percentage of basic amount	Required average, 2018	Required average, 2019	Required average, 2020
Intern teacher	100%	2 900	3 045	3 538
Contract teacher	111%	3 219	3 380	3 927
Appointed teacher	144%	4 176	4 385	5 094
Diploma teacher	184%	5 336	5 603	6 510

Source: % of basic amount defined in Law Teachers Charter, art. 30, other values own calculations.

It is the responsibility of each school founder of public schools to ensure that actual average of all teachers in their schools (taking into account share of FTE for teachers not fully employed), for every level of advancement, is at least equal to the required minimum. After every budget year, school founders are required to report on the actual salaries of their teachers and demonstrate that the required minimum was reached. In cases when the minimum is not reached, school founder is obliged to pay teachers so called *compensatory supplement*. The compensatory supplements are calculated for all teachers of a given level of advancement, proportionally to their salaries, and are paid out to teachers in February.

Comparing Table 4 and Table 7 we note that required averages are higher than minimum salaries. Indeed, required average is 127% of the minimum salary for intern teachers, and is 171% for diploma teachers. This difference is related to the fact that older teachers on higher levels of professional adjustments perform more functions in schools and receive higher supplements, especially for work experience.

2. Components of teacher salaries

Polish legislation determines all elements of teacher salaries (art. 30, Law Teachers Charter). The salaries are composed of the following elements:

1. Basic salary,
2. Supplements to the basic salary:
 - For years of service,
 - Motivational,
 - Functional (for school directors, other managerial positions, and for class tutors),
 - For difficult conditions of work.
3. Payments for lessons above the weekly workload and for temporary replacement,
4. Awards and other benefits:
 - Awards to teachers and school directors,
 - Supplement for rural schools,
 - Holiday allowance,
 - Compensatory supplement in cases minimum average teacher salary was not reached,
 - Yearly additional salary (so called thirteenth salary, paid to teachers in March),
 - Benefit for starting work as intern teacher,
 - Jubilee awards (after 20, 25, 30, 35, 40 years of work),

- Award for receiving honorary title of Professor of Education,
- Severance payment (when retiring or leaving profession).

Local governments cannot provide teachers other supplements or benefits than those stipulated by the law. However, all the benefits must be paid (local government cannot set a supplement for deputy school directors equal to zero, for example).

As discussed above, one feature of decentralization of education in Poland is shared responsibility for establishing the values of different elements of teacher salary. The responsibility for establishing these values is allocated as follows:

- Minimum basic salary is established by the Minister, local governments decided on actual value of basic salaries (which may be higher than the minimum), see section 1.2.
- Minimum functional supplement for class tutorship is established in legislation, local governments decided on actual value of this supplement (which may be higher than the minimum).
- Functional supplements for school directors and for their deputies, motivational supplements, supplements for difficult conditions of work, and awards for teachers and school directors are established freely by local governments.
- All remaining elements of teacher salary are established by legislation.

In section 2.1 below we review elements of teacher salary established at the national level, and in the next one those established locally. Some example of local teacher pay regulations are reviewed in section 2.3.

We also note that local governments as school founders are responsible for setting some technical legal conditions and procedures related to verifying applicability of some supplements in individual case; these issues are not discussed here.

It is interesting to review the relative share of different elements of teacher salaries, listed above, in overall teacher salaries. The structure of teacher salary depends on the level of professional adjustment and is reported in the following Table 8.

Table 8. Structure of teacher salaries by level of professional advancement (%)

	Intern	Contract	Appointed	Diploma	All
Basic salary	79.9%	71.2%	65.2%	61.2%	62.6%
Hours above the weekly workload	12.8%	12.7%	11.9%	11.5%	11.6%
For years of service	2.0%	4.3%	9.3%	11.4%	10.6%
Additional yearly salary	0.4%	4.8%	6.2%	6.9%	6.6%
Motivational supplement	1.6%	3.5%	3.3%	3.7%	3.6%
Director's supplement	0.0%	0.1%	0.6%	2.0%	1.6%
Class tutor supplement	1.3%	2.0%	1.7%	1.4%	1.5%
Supplement of difficult work conditions	1.7%	1.3%	1.1%	0.7%	0.8%
Awards and benefits	0.0%	0.1%	0.4%	0.9%	0.7%
Other supplements	0.3%	0.2%	0.3%	0.2%	0.2%

Source: Herbst (2018), data from 2017.

Note that the share of basic salary in full teacher salary decreases with the professional advancement, from 80% for intern teachers to 61% for diploma teachers. This is natural, because older and more experienced teachers receive higher supplement for years of service, higher additional yearly salary, and higher motivational supplements. Moreover, many school directors receiving functional supplement are diploma teachers.

It is important to note that for the calculation of average teacher salaries (see section 1.3), all elements of teacher salary listed above are taken into account with the exception of supplement for rural schools, holiday allowance, and compensatory supplement⁴.

2.1. Components of teacher salaries determined nationally

The national government determines minimum basic salary of teachers (see Table 4). Local governments may decide to set basic teacher salary above the national minimum, but very few do (for example of an increase, see Table 5).

The level of supplement for years of service is decided in the legislation (Law Teachers Charter, art. 33). Teachers receive 1% of basic salary for every year worked, starting in the fourth year of work. However, the supplement cannot exceed 20% of the basic salary. Local governments are obliged to define some technical rules regarding calculation of work experience.

Class tutors always received a supplement for this function (Law Teachers Charter, art. 34a), but for many years setting its value was left to the school founders and freely determined in teacher pay regulations. Since 2019 the minimum value of this supplement is 300 PLN per month. Local governments may set this supplement at higher amount, for example for large classes. Local governments remain free to set the level of supplement for tutorship of groups in preschools.

Teachers who work in difficult conditions are entitled to a special supplement for this (Law Teachers Charter, art. 34). The Minister for Education establishes the list of such conditions (MEN 2005). The list includes work underground (schools for miners), for night work (in medical schools), for teaching in a foreign language, and for several categories of pedagogical activities with special needs students. Altogether legislation lists 19 specific difficult conditions. The value of the relevant supplements is decided by the local governments.

The specific rules and conditions for setting awards for teachers and school directors are determined by the local government. However, legislation specifies that the funds for these awards must be equal at least to 1% of the planned yearly salaries in all the schools founded by given local government (Law Teachers Charter, art. 49). Local governments may decide to create larger fund for awards.

Teachers working in schools located in rural areas or in cities under 5000 population are entitled to rural supplement, with the value of at least 10% of basic salary (Law Teachers Charter, art. 54). Local governments may increase the value of this supplement.

⁴ Of course severance payment is also not taken into account, because it is not received by teachers, but only by former teachers.

Compensatory supplements are paid to teachers in case when the minimum required average teacher salary was not achieved (Law Teachers Charter, art. 30a). This supplement is calculated in the following manner: the “missing” amount for a given level of professional advancement is distributed among all teacher belonging to this level equally.

Persons who begin work in school as intern teachers are entitled to receive benefit for starting work (Law Teachers Charter, art. 53a). The benefit is paid once. The value of that benefit is 1000 PLN.

Legislation foresees special jubilee awards for teachers who work for a long period, as specified in the following Table 9.

Table 9. Jubilee awards for experienced teachers

After 20 years of work	75% of basic salary
After 25 years of work	100% of basic salary
After 30 years of work	150% of basic salary
After 35 years of work	200% of basic salary
After 40 years of work	250% of basic salary

Source: Law Teachers Charter, art. 47.

Teacher may be awarded the honorary title of Professor of Education⁵, in which case she/he receives a financial award (Law Teachers Charter, art. 31). The award is paid once. The value of the award is 18 thousand PLN.

Finally, severance payment when a teacher retires is equal to three months of basic salary (Law Teachers Charter, art. 87), unless retirement is due to closure of the school, in which case severance payment is increased to 6 months of basic salary (Law Teachers Charter, art. 20).

2.2. Components of teacher salaries determined by the local governments

For completeness we repeat here that local governments as school founders establish basic teacher salaries (depending on teacher education and level of professional advancement, see Table 4) and supplements for class tutorship in schools (sometimes based on class size), ensuring that these are at least equal to the nationally mandated minimum. In most cases, actual basic salaries and actual supplements for class tutorship in teacher pay regulations are set equal to the minimum values.

Local governments are free to set supplements for school directors and for their deputies, either in PLN or in percentages of the basic salary. Often these supplements depend on school size.

Analogously, local governments are free to define supplements for tutorship of preschool groups (pedagogical staff of preschools is considered to be teachers).

Motivational supplements are designed to motivate teachers to perform good work. Local governments are free to decide the values of these supplements (in PLN or as percentages of the basic salary). Most often, motivational supplements are awarded for a specific limited time (often

⁵ Every year, between 20 and 25 teachers receive honorary title of Professor of Education, according to Law Teachers Charter, art. 9i. The titles are awarded by a special commission nominated by the Minister of Education.

between 1 and 3 months). Local governments also establish the criteria for motivational supplements for teachers and for school directors, in their teacher pay regulations.

The supplement for work in difficult conditions is established by local governments, almost always as percentage of the basic salary. For most of Polish local governments, the only difficult conditions of work in their schools refer to work with special needs students (in special schools or special classes).

Establishing the awards for teachers and for school directors, local governments must decide on the following:

- Set the yearly pool of the awards, which is equal at least to 1% of yearly salaries of all pedagogical staff in schools and preschools. Some local governments set the pool much higher, even up to 6%.
- Allocate responsibility for individual decisions to give the awards. Most typically, the awards to teachers are decided by the school director, and awards to school director are decided by the head of the local government.
- Divide the pool of awards between school directors and the head of the local government. Typically, it is decided that school directors allocate 80% of the pool, and the local government allocates remaining 20%.

In their teacher pay regulations, local governments also establish the criteria and conditions for individual awards for teachers and for school directors.

2.3. Review of four local regulations of teacher salaries

In the present section we present comparative review of main rules of local teacher pay regulations, of city with county rights of Siedlce (RGS 2018, RGS 2020), of city of Sulejówek (RGSK 2019), of rural municipality Stara Biała (RGSB 2019), and of Płock county (RPP 2020). All these administrative units are located in Mazowieckie region with regional center in Warsaw.

Basic information about 4 local governments is provided in the following Table 10. Education data exclude schools founded by other entities (private schools, religious schools etc.). All special schools are grouped together (primary special schools, special lyceums, etc.).

In Table 10, Sulejówek and Stara Biała have education responsibilities of municipalities, and Płock county has education responsibilities of county (see Annex for clarification of these responsibilities). Siedlce, as a city with county rights, has responsibility for both. We note that Sulejówek is a founder of 1 secondary school, although this is the education responsibility of counties. Polish legislation allows such a situation, on the basis of an agreement between a municipality and the county where that municipality is located (in this case, Mińsk county). Płock county is mainly rural, it is a founder of few schools, because there are many secondary and special schools located in the city of Płock (a city with county rights, surrounded by Płock county).

Table 10. Basic information about 4 local governments.

	Siedlce	Sulejów	Stara Biała	Płock county
Administrative type	City with county rights	City	Rural municipality	County
Population	77 732	19 708	11 891	111 108
Share of rural population (%)	0%	0%	100%	91,3%
Budget revenues per capita (PLN)	6 521	6 000	5 080	4 713
Own revenues per capita (PLN)	2 749	3 337	2 900	1 831
Number of primary schools	12	4	4	
Number of students of primary schools	6 738	1 691	959	
Number of lyceums	7	1		2
Number of students of lyceums	2 250	173		201
Number of vocational schools	7			2
Number of students of vocational schools	238			38
Number of special schools	2			2
Number of students of special schools	133			60

Source: BDL GUS for 2019.

We first note that basic salaries in Sulejów are increased, in comparison to minimum basic salaries (Table 4), by 10% for intern teachers and by 8% for contract teachers. Basic salaries in other local governments are set at the minimum values.

Main functional supplements are listed in the following Table 11.

Table 11. Functional supplements in 4 local governments

	Siedlce	Sulejów	Stara Biała	Płock county
Minimum supplement for school director	900 PLN	40% of basic salary		20% of basic salary
Maximum supplement for school director	1 500 PLN	100% of basic salary	80% of basic salary	60% of basic salary
Minimum supplement for deputy school director	600 PLN	20% of basic salary		16% of basic salary
Maximum supplement for deputy school director	900 PLN	50% of basic salary	50% of basic salary	31% of basic salary
Class tutor in school	300 PLN	300 PLN	300 PLN	300 PLN
Group tutor in preschool	300 PLN	300 PLN	300 PLN	

Source: RGS (2018), RGSK (2019), RGSB (2019), RPP (2020).

Regarding motivational supplements, 2 of the 4 local governments selected establish monthly pool of funds for this purpose (other two budget for these supplements internally). In Siedlce, this pool is set at 6% of monthly salaries, of this pool 20% is left at the discretion of head of local administration. In Płock county, pool of motivational supplements for school directors is 20% of their monthly salaries, and 250 PLN per teacher for teachers. Other parameters for motivational supplements are summarized in the following Table 12.

Table 12. Motivation supplements in 4 local governments

	Siedlce	Sulejówek	Stara Biąta	Płock county
Minimum motivation supplement		5% of basic salary	5% of basic salary	
Maximum motivation supplement	20% of basic salary for teachers, 40% for directors	5% of basic salary	5% of basic salary	
Minimum time of award	3 months	4 months	2 months	2 months
Maximum time of award	12 months	10 months	12 months	6 months

Source: RGS (2018), RGSK (2019), RGSB (2019), RPP (2020).

Regarding awards, all 4 selected local governments establish the yearly pool for awards at the level of 1% of all teacher and director salaries. A part of this pool stays at discretion of the head of the local government for awards to school directors, remaining funds are at discretion of school directors for awards to their teachers. In Siedlce, the share of the pool at the discretion of head of administration is 20%, in Płock county it is 25%, and in Sulejówek and Stara Biąta it is 30%.

In addition, teacher pay regulations address a number of technical issues, such as conditions for receiving motivational supplements, or specific rules supplement for work experience. These sometimes arcane technical issues are not discussed here.

Annex. Background information

Polish system of local governments consists of three tiers: municipality (gmina), county (powiat) and region (województwo). There are rural, urban, and mixed (urban-rural) municipalities, but their rights and obligations are the same. Limited number of large cities are cities with county rights. Legally they are municipalities, but they also have the rights and responsibilities of counties.

The following Table 13 provides basic information about three tiers of local governments, including their education responsibilities. Note that cities with county rights are not included in municipalities nor in counties. Thus total number of municipalities is 2 477, and the total number of counties and cities with county rights together is 380. The largest city with county rights is Warsaw, which due to its size is shown in a separate line. Note that Warsaw does not have responsibilities of the region; it is located in Mazowieckie region.

Table 13. Tiers of Polish local government and their education tasks

Tier of local government	Number	Average population	Education tasks
Municipality	2 411	5 219	General and special preschools, primary schools, extra-curricular activities
County	314	82 254	Special primary schools, general and special secondary schools, pedagogical-psychological advisory centers
City with county rights without Warsaw	65	166 237	General and special preschools, general and special primary schools, general and special secondary schools, extra-curricular activities, pedagogical-psychological advisory centers
Warsaw	1	1 777 972	
Region	16	2 400 697	Selected vocational schools, in-service teacher training centers, pedagogical libraries

Source: BDL GUS 2019, own calculations.

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MEN (2018) Rozporządzenie z dnia 26 lipca 2018 r. w sprawie uzyskiwania stopni awansu zawodowego przez nauczycieli

MEN (2019) Rozporządzenie z dnia 12 grudnia 2019 r. zmieniające rozporządzenie w sprawie wysokości minimalnych stawek wynagrodzenia zasadniczego nauczycieli, ogólnych warunków przyznawania dodatków do wynagrodzenia zasadniczego oraz wynagradzania za pracę w dniu wolnym od pracy

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