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# The 2022 Global Philanthropy Environment Index Poland

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## QUICK FACTS

**Legal forms of philanthropic organizations included in the law:** Association, Cooperative, Foundation, Faith-Based/Church Organization, Labor Union, Employers' Organization, Business and Professional Association, Rural Housewives Club

**Five main social issues addressed by these organizations:** Arts and Culture, Sports, Tourism and Recreation, Rescue Services, Education and Research, Social Services

**Average time established by law to register a philanthropic organization:** 31-60 days

**Average cost for registering a philanthropic organization:** USD 0

Philanthropic organizations (POs) that must be registered in the National Court Register (associations, foundations, other social and professional organizations) are charged a registration fee of PLN 250 (USD 67); however there are a number of exceptions. Associations that do not conduct economic activities as well as public benefit organizations are exempt from the registration fee. Other organizations like ordinary associations or rural housewives' clubs registered in other registers do not pay for registration. In addition, if an organization plans to conduct economic activity, it also has to be registered in the Register of Entrepreneurs, which costs PLN 500 (USD 134).

**Government levels primarily regulating the incorporation of philanthropic organizations:** Central/Federal Government, Local Government

So-called ordinary associations are registered in the Register of Associations conducted by the administration at the country (*powiat*) level. Church organizations are under the jurisdiction of church administration (the episcopate or particular dioceses).

Philanthropic Environment Scores:

Year	Ease of Operating a PO	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
2022 GPEI	4.00	4.00	4.50	2.50	4.00	3.00	3.67
2018 GPEI	5.00	3.50	5.00	2.50	N.A.	4.00	4.00

Source: Indiana University Lilly Family School of Philanthropy, 2022 *Global Philanthropy Environment Index*

## Key Findings

### I. Formation/Registration, Operations, Dissolution of a Philanthropic Organization (PO)

*The three indicator questions in this section pertain to the laws and regulations governing philanthropic organizations (POs). The scoring questions for this category cover three aspects of regulations: (A) formation and registration; (B) operations; and (C) dissolution.*

Question One: To what extent can individuals form and incorporate the organizations defined?

<b>Score: 4.0</b>
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Polish law permits individuals to act collectively in various legal forms. The Constitution of the Republic of Poland provides in article 12: “The Republic of Poland shall ensure freedom for the creation and functioning of trade unions, socio-occupational organizations of farmers, societies, citizens' movements, other voluntary associations and foundations.” There are no specific legal acts that regulate the activity of unregistered groups. People involved in such initiatives’ activities have to act according to ordinary law. Associations and foundations—the most popular forms of POs—must meet certain requirements to be registered that are not complicated nor costly. These two forms of POs may be established to pursue any legal purposes. POs may be set up by Polish citizens or foreigners living in Poland who are of legal age (there are special provisions for minors and children), having the capacity to perform legal acts and not deprived of public rights. Additionally, foundations may also be founded by legal entities located in Poland. There is no minimum capital required to establish an association. There is an initial capital required while establishing a foundation; however, the amount is not specified. It is assumed that the minimum amount is PLN 500-1000 (USD 134-268). If the foundation plans to conduct business activity, it needs additional capital in the amount of PLN 1000 (USD 268). Most legal forms of POs must be registered in National Court Register. The registration procedure is not complicated, and necessary documentation is standardized. The registration application should be examined within seven days. The application may be accepted or returned, in which case the organization has the option of resubmitting it, amending it, or appealing the decision to the court of second instance.

Question Two: To what extent are POs free to operate without excessive government interference?

<b>Score: 4.0</b>
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Under the current legal regime, POs in Poland may be considered independent, autonomous, and self-governing entities. There are no rules that constrain the freedom to decide POs’ authorities, assets, and other internal affairs. There are, however, opinions that certain provisions of laws that apply to POs—such as requirements related to accounting, reporting, or organizing certain forms of fundraising—should be simplified. The scope of activity of POs is very wide. The Act on Public Benefit and Voluntary Work presents an extensive catalogue of more than 30 areas of public tasks that may be carried out by non-governmental organizations (NGOs), from charity work, supporting disabled people, promotion of economic growth, education etc. to culture and art, ecology, prevention of addictions, or supporting other NGOs. The activities that are forbidden to POs are the same as those prohibited to any other entities; for example, incitement to violence or propagation of totalitarian systems. Polish POs can freely cooperate with entities from other countries, join

international networks, and raise funds from foreign donors. There are no regulations limiting access to ICT networks, social media, or other infrastructure of this type. Reporting requirements are clear; however, they seemingly change too often, becoming rather more and more developed. There are universal requirements regarding annual financial reports submitted to the tax office. Organizations that run economic activities are obliged also to submit their financial reports to the National Court Register. Requirements regarding activity reports (that also include elements of financial reports), however, differ depending on legal form or status. There are two formats of annual reports for public benefit organizations; in addition, there is a separate reporting form for foundations. Associations without public benefit status are not obliged to submit activity reports at all.

Question Three: To what extent is there government discretion in shutting down POs?

<b>Score: 4.0</b>
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The governing bodies of a PO are permitted to voluntarily terminate its activities under conditions defined in a particular law. For example, foundations may be terminated in two cases: when the primary goals have been achieved or when financial resources have been exhausted. In addition, in the case of foundations, the controlling body (minister or head of the county administration) may request the court to repeal a resolution adopted in violation of the law or contrary to the statutes of the organization. If the violation of the law is significant, it may also request the foundation to remove the violations or change its management board. If the demand is not complied with, the controlling body may request the court to suspend the foundation's management and appoint a compulsory administrator. The Law on Foundations does not provide for the liquidation of an entity due to violations of the law.

Associations have more freedom to terminate their activity—members may decide upon liquidation for any reason. The government supervisory body has similarly to foundations the right to summon the violating organization to remove the defects, issue a warning to the management board, or apply to the court. At the request of the supervising authority, the court may issue a warning to the association's management board, revoke a resolution that is contrary to the law or the statute, or dissolve the association in the case of gross and persistent violations of the law. The court may also temporarily suspend the association's governing body and appoint a representative to manage the organization's current affairs. The association may also be dissolved by court order (at the request of the supervising body) when: the number of members of the association is lower than required for registration of the organization (less than seven), or when the organization will not have the required governing bodies or does not have the conditions for their election within 12 months.

## II. Domestic Tax and Fiscal Issues

*The two questions in this section pertain to laws and regulations governing the fiscal constraints of giving and receiving donations domestically.*

Question Four: To what extent is the tax system favorable to making charitable donations?

**Score: 4.0**

Both individuals and legal entities enjoy tax benefits as a result of making donations. As a rule, the donation made does not constitute a tax-deductible cost. However, in certain cases donations can be deducted from the base taxation. Donations made to organizations conducting public benefit activities in the sphere of public tasks specified in the regulations (Public Benefit and Volunteer Work Act) are deductible from the tax base. The amount of the deduction from the tax base may not exceed 10 percent of income on an annual basis tax in the case of corporate income tax and 6 percent in the case of individual income tax. In kind donations (except food) are subject to value added tax (VAT) when the taxpayer was entitled, in whole or in part, to deduct VAT on account of purchase, import or production of the donation item. Cash donations are not subject to VAT. Since 2004, according to the Public Benefit and Volunteer Work Act, individual taxpayers have an opportunity to reduce their income tax—as calculated in their annual statements—for an amount equal to 1 percent of the tax, by donating this amount to a public benefit organization. Every taxpayer can calculate the amount equal to 1 percent of the income tax while filling the tax statement and then donate that amount to the selected public benefit organization. 1 percent of the tax can be donated only by individual persons subject to personal income tax, and the donation can be given only to organizations registered as public benefit organizations in the National Court Register.

Question Five: To what extent is the tax system favorable to POs in receiving charitable donations?

**Score: 4.0**

Exemption from corporate income tax (CIT) on the income of NGOs depends on the purpose and spending of such income. A donation received by an NGO is exempt from CIT if it is allocated and then spent on the implementation of the statutory objectives specified in the Act of Corporate Income Tax (e.g., scientific activities, educational activities, activities in the field of environmental protection, or activities in the field of charity). The CIT exemption applies if the income is intended and—regardless of the date—is spent for the indicated statutory purposes, including the payment of taxes not constituting the cost of obtaining revenues. In the case of in kind donations, expenditure should be understood as sale of the donation, transferring the obtained funds to the activity statutory, and finally using the donation for the purposes of achieving statutory goals. In the case of NGOs with the status of public benefit organization, the part of the income which will be allocated to the statutory activity of the organization is exempt from CIT. Organizations receiving donations from legal persons are obliged to make this information public if a single donation exceeds PLN 15,000 (approximately USD 4,000), or if the cumulative value of a donor's donations during a year exceeds PLN 35,000 (approximately USD 9,400). NGOs are also exempt from inheritance and donation taxes.

### III. Cross-Border Philanthropic Flows

*The two questions in this section concern laws and regulations governing the fiscal constraints of giving and receiving cross-border donations. The scoring for these questions pertains to the donor and receiving entities.*

Question Six: To what extent is the legal regulatory environment favorable to sending cross-border donations?

**Score: 4.0**

Poland has entered into double tax treaties with a number of countries, including the United States. When such a treaty exists, dividends, interest, and royalties arising in one country and paid in another are subject to tax only in the country where paid. The possibility of deducting income in the case of personal income tax (PIT) and CIT is also possible when donating to recognized NGOs conducting public benefit activities in the sphere of public tasks in a member state of the European Union other than the Republic of Poland or another country belonging to the European Economic Area. It is required to provide adequate documentation demonstrating that as of the day of the donation, the organization was equivalent to those referred to in the Public Benefit Organizations Act. The deducted amount may not exceed 10 percent of income on an annual basis in the case of CIT and 6 percent in the case of PIT. However, it is not possible to indicate a foreign NGO as a beneficiary of 1 percent of the tax resulting from the annual PIT tax report.

Question Seven: To what extent is the legal regulatory environment favorable to receiving cross-border donations?

**Score: 5.0**

There are no restriction, additional procedures, or approvals required for NGOs to receive cross-border donations. For foreign donations, organizations enjoy the same tax exemptions as for domestic donations. They also have similar obligations regarding tax settlements and reporting donations. As with national donations, NGOs must comply with the anti-money laundering law. This applies in particular to making and receiving payments through a bank. An organization is not subject to the anti-money laundering law if it does not accept or make payments in cash with a value equal to or exceeding the equivalent of EUR 10,000 (USD 12,300), regardless of whether it is a single operation or several operations that appear to be related to each other.

#### IV. Political Environment

*The four indicator questions in the next three sections concern the political context, economic conditions, and socio-cultural characteristics that influence the environment for philanthropy.*

Question Eight: To what extent is the political environment favorable for philanthropy?

<b>Score: 2.5</b>
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In 2019, the Law and Justice Party won parliamentary elections for the second time, with a result even higher than the previous election, gaining 43.6 percent of votes. In addition, in 2020, Andrzej Duda—the ruling party’s candidate—won the presidential elections for the second time with the support of 34.76 percent of voters. These two victories of the populist-conservative party have petrified the political landscape of Poland. Negative effects—like decreasing the quality of legislative processes, lack of public consultations, corruption or, aggressive police interventions against women rights, LGBTQ+, and environment activists—have been developing since then, showing how fragile Polish democracy is. It has been reflected in Poland’s low position in various democracy rankings. The Democracy Index 2019 developed by the Economist Intelligence Unit ranked Poland as 57 out of 167 countries, behind Hungary and Ghana; additionally, the Freedom House democracy score for Poland in 2020 dropped to 4.93 out of 7 points, which classifies the country as a semi-consolidated democracy. The government uses POs as another tool to reach its political goals by supporting conservative, catholic and nationalists’ organizations in many ways, while cutting off public funding for organizations engaged in the areas of human rights, equality, environment protection, or combating violence, who are critical towards the government’s actions and politics.

Question Nine: To what extent are public policies and practices favorable for philanthropy?

<b>Score: 2.5</b>
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According to the 2018 Poland Country Report, although the government does not restrict the philanthropic activity of donors, it does not undertake activities aiming to promote philanthropy or emphasize the importance of the mission of POs for civil society. The government keeps what appears as a neutral position in this respect, but at the same time, it does not provide equal support for POs. Public funding to support philanthropic initiatives is dependent on political influence, which has definitely increased in the past few years.

Distribution of public money and contracting services by various public agencies is often not transparent. The share of public funding in total revenues of nonprofits has even slightly decreased in last two years (Statistics Poland 2016, 2018). In December 2020, the National Freedom Institute, a public agency responsible for supporting civil society development, published its strategic document presenting the Civic Initiatives Fund Program for 2021–2030. The government plans to allocate approximately PLN 80 million (approximately USD 21.5 million) for the program implementation each year from the central budget reserve; however, since the post-pandemic economic situation is unclear, future allocations for the program may change. The initiative described above is needed, but the strategy presented in the document seems fragmentary and rather general. The efforts undertaken by the Institute are insufficient to consider them a consistent national policy for the development of philanthropy.

## V. Economic Environment

Question Ten: To what extent is the economic context favorable for philanthropy?

<b>Score: 4.0</b>
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In the last few years, the total revenues of the nonprofit sector in Poland have been steadily growing, reaching the amount of PLN 32.9 billion (USD 8.8 billion) in 2018 (data published by the Statistics Poland in 2020). There has also been observed a steady increase of private money and local government funding, while sales in nonprofits have been decreasing. Moreover, the number of taxpayers who donated to public benefit causes and deducted donations from their pre-tax income in 2019 compared to 2017 doubled (although remained at the very low level of 1.2% of all individual taxpayers), while the total amount of deducted donations increased by 53 percent. Also, 1 percent tax allocations to public benefit organizations have been increasing since the introduction of this mechanism in 2004 and in 2020 reached the amount of PLN 907 million (approximately USD 243.4 million). All this data reflects the overall good economic situation of Poland in recent years with growing GDP and average wages, as well as a low unemployment rate (despite shrinking foreign investment inflows and growing corruption). This may change, however, due to the COVID-19 pandemic and its possible adverse effects on the economy.

## VI. Socio-Cultural Environment

Question Eleven: To what extent are socio-cultural values and practices favorable for philanthropy?

<b>Score: 3.0</b>
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There are several factors which influence Polish voluntary organizations and people's philanthropic activities in particular: the tradition of so-called organic work and forming self-help groups connected with positivism (second half of the nineteenth century); the intercession and expansion of communism, which radically affected volunteering, giving, and POs themselves; the influence of the Roman Catholic Church and its role during the communist regime as informal centers of civic participation (shelters for all independent activists); the Solidarity Movement and the people's experience of the freedom festival (period between the strike in Gdansk in August 1980 and the introduction of martial law by General Jaruzelski in December 1981). Research carried out by the Klon/Jawor Association in 2020 shows that confidence towards NGOs—in most cases, foundations and associations—remains stable at 60 percent. The survey also shows that nonprofit organizations are perceived as the key institutions solving critical social problems (approximately 40%). Moreover, according to those research results, NGOs are trusted more than central and local governments as well as businesses. In addition, nonprofit organizations are identified as much more effective than public and commercial entities when it comes to dealing with certain social causes, including animals, minorities, LGBTQ+ groups, and women's rights. It may be linked to the controversial central government agenda towards the aforementioned groups and causes introduced under the Law and Justice party leadership. When describing the philanthropic landscape in Poland, the charity organization called Wielka Orkiestra Świątecznej Pomocy (The Great Orchestra of Christmas Charity, or WOSP) should be considered a separate category in itself as it goes far beyond the traditional ideas of fundraising. The WOSP has an enormous power of merging the traditional technique of fundraising with innovative and creative giving tools.



## VII. Future of Philanthropy

*These questions are used to provide a general picture of the future of philanthropy in this country as well as recommendations to improve the philanthropic environment.*

### Current state of the philanthropic sector

Poland should be perceived as an emerging market in terms of philanthropy and fundraising activities. Even though it has been more than 30 years since the fall of communism in Poland (the first semi-democratic election of the Polish National Assembly was held in June 1989), philanthropic activities are still commonly associated with responding to urgent needs and crises incidents. As a result, we can observe a limited number of successful initiatives engaging long-term and regular donors. Rarely, techniques such as major donors fundraising, legacy fundraising, or payroll giving are considered a significant funding source for single nonprofit organizations. Those organizations willing to invest and implement more complex fundraising techniques often face a lack of professional and experienced fundraising suppliers.

Three major recent events affecting the philanthropic landscape between January 2018 and December 2020

- 1) One of the largest individual fundraising Facebook campaigns in Europe after the mayor of Gdańsk Paweł Adamowicz was tragically stabbed during Poland's biggest annual charity event in January 2019. Approximately EUR 3.8 million (USD 4.65 million) was raised.
- 2) In 2020, fundraising campaigns supported independent journalism through the regular crowdfunding platform Patronite.pl after a group of experienced presenters was dismissed from work at Polish Public Radio. Since 2017, public radio has been controlled by the ruling populist party. Approximately EUR 200,000 (USD 245,000) was pledged per month.
- 3) The Siepomaga Foundation, which runs the popular Siepomaga crowdfunding platform, raised almost EUR 5.4 million (USD 6.62 million) to support Polish hospitals with medical supplies during the pandemic. Surprisingly, it is much more than any other traditional, embedded Polish charity has managed to raise over this time.

### Future development trends in the philanthropic landscape

Philanthropy and fundraising are still a relatively new phenomenon in Poland compared to the Western parts of Europe, therefore nonprofit organizations are battling a lack of understanding in society as to why donors should support those in need through charities, which also results in poor brand recognition for NGOs. In general, donors prefer to give directly to a cause or to buy tangible aid services or products instead of giving to nonprofits involved in a particular cause. Another important factor is associated with politics. After Poland was listed as a “shrinking democracy”, we may observe clear implications for philanthropy and fundraising. In 2020, several campaigns successfully raised money for so-called difficult causes, such as independent journalism, LGBTQ+ activism, and women's rights. Key trends are: The growing effectiveness and importance of online collections (cashless donations), also as a tool for attracting new segments of donors; the increasing popularity of crowdfunding platforms, both for collecting one-off donations and monthly payments; and an increased willingness to support so-called difficult causes in response to political repression.

Three key recommendations to improve the environment for philanthropy

- 1) Organize campaigns that promote philanthropy and giving to various social causes, also as a way of rebuilding solidarity in society (the question is, however, who should finance such campaigns)
- 2) Enhance fundraising competences of POs, making them understand that raising funds requires investments, openness, and the ability to communicate to different groups of potential supporters and to be proactive in looking for best solutions (despite failures)
- 3) Prepare a political ground and look for allies among the current opposition parties who might be interested in improving the political and social environment for philanthropic activities (have a ready plan when a political shift will take place)

### VIII. Philanthropic Response to COVID-19

*These questions are used to provide a general picture of the philanthropic response to the COVID-19 pandemic in this country and recommendations for improving cross-sectoral collaboration.*

Areas where the nonprofit sector and philanthropy are playing a role in responding to COVID-19

According to research by Klon/Jawor at the early stage of pandemic, COVID-19 has had a major impact on nonprofit sector. The survey found that, in most cases, respondents claim that demand towards organizations has gone up and income has gone down, leaving some organizations alone as they try to address the challenges that the pandemic has thrown at them. Despite the new challenges, several NGOs have taken up new initiatives in order to respond to problems COVID-19 evoked. In April 2020, 32 percent of organizations started some new activities, and 17 percent planned to do so in the future. In most cases, new initiatives were related to activities such as individual emergency assistance, psychological support, and overcoming digital exclusion. COVID-19, like other emergency situations, was the catalyst for philanthropy. Especially in the early stages of the pandemic, a greater sense of community and civic responsibility with people responding generously could be observed. As an example, the Siepomaga Foundation raised almost EUR 5.4 million (USD 6.62 million) to support Polish hospitals.

Innovation and new trends in the nonprofit sector and philanthropy related to COVID-19 responses

The impact of the pandemic has had significant results, transforming organizations' working practices and service delivery models, either by socially distancing, digitalizing their work, or developing new practices. As the pandemic unfolds it is clear that the impact of COVID-19 on organizations within the sector is irregular, determining the experiences of organizations and individuals in different ways. Some NGOs are struggling to survive, whereas others have found new income streams and have been able to expand services; some organizations have found it hard to adapt to the new social distancing rules, whereas others have been able to use digital approaches to create new and exciting services (Nottingham Trent University, Sheffield Hallam University, & NCVO, 2020, p. 3).

## Impact of COVID-19 on the philanthropic environment

Despite the early alarming predictions, there is not much evidence confirming a dramatic fall in organizations' income as a result of the pandemic. On the contrary, some recent surveys conducted in the United Kingdom and the United States showed that the overall proportion of people who donated and the amount of donations have remained broadly in line with previous years, despite the COVID-19 crisis. Polish data on this topic is not available yet.

## Anticipated impact of COVID-19 on the philanthropic environment in 2021

It is very hard to foresee the impact of COVID-19 pandemic on the philanthropy market in 2021. The current landscape of POs is very unstable and diverse. Some organizations have already been using their reserves, cutting costs, or reducing services. Others appeared very successful in the transition to new models of operating and have used the pandemic as an opportunity to raise record-high funds.

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