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Andrzej Koza

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**PAYMENTS TO THE STATE FUND
FOR THE REHABILITATION OF DISABLED PERSONS
AND GRANTS FOR SALARIES AS AN INSTRUMENT
STIMULATING THE EMPLOYMENT
OF PEOPLE WITH DISABILITIES IN POLAND**

Summary: The aim of this paper is to present the quota system and grants for salaries as the instruments stimulating employment of people with disabilities in Poland in years 2007-2012. In particular, the author verifies the effectiveness of these instruments in the employment growth in the protected and unprotected labour market. The study shows that the instruments are more effective on the unprotected labour market. Sheltered workshops were definitely negatively affected following the changes in the rules applicable to employment subsidies.

Keywords: quota system, grants for employment, people with disabilities.

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1. Introduction

Too many workers leave the labour market permanently due to health problems or disability, and too few people with reduced work capacity manage to remain in employment [Sickness, Disability and Work... 2010].

More people with disability could work if they were given the right supports at the right time. Take-up of employment support is low, although there is a great need to improve the employability of people with disability who often lack the necessary labour market qualifications and recent work experience [Sickness, Disability and Work... 2010].

People with disabilities constitute one of the most difficult subpopulations in the labour market as characterized by particularly low economic activity, less educated and requiring ongoing financial support for securing their basic existence needs [Bratsberg, Fevang, Røed 2010].

Countries are investing more into rehabilitation and employment measures than they used to, but, despite pro-work rhetoric, they are generally not investing enough.

Most countries only spend 0.1-0.2% of their GDP on rehabilitation and employment programmes for people with disabilities [Sickness, Disability and Work... 2010].

Against the background of other European Union Member States, the economic activity of disabled persons in Poland represents one of the lowest levels. The situation is equally unfavourable with regard to other basic labour market indicators such as unemployment and the employment rate [Sickness, Disability and Work... 2006].

Disabled persons in Poland – similarly to other EU Member States – are covered by all types of labour market specific programmes focused on enhancing their economic activity and increasing their employment rate. The support system for people with disabilities implemented in Poland, i.e. the so-called quota system, takes advantage of the solutions applied in many countries worldwide. The system is based on the obligation imposed on particular employers to hire a certain percentage of disabled workers, otherwise they have to pay financial penalties which are transferred to the bank account of the State Fund for the Rehabilitation of Disabled Persons (PFRON). This Fund is responsible, among other matters, for financing activities in Poland aimed at the employment of people with disabilities and its financial capacity determines the scope and intensity of activities aimed at stimulating the professional activity of the disabled.

The objective of this article is to present the method for specifying penalties and their level, as well as discussing grants for employment and their effectiveness in terms of stimulating employers to offer employment for people with disabilities.

The author of the presented study set forth the following research hypothesis: “The quota system applied in Poland and the employment support for people with disabilities, based on grants from the State Fund for the Rehabilitation of Disabled Persons, is less effective with regard to employers operating in the sheltered labour market than in the case of other employers”.

The time range of the research covers the period of 2007-2012.

2. People with disabilities in the Polish labour market

Disabled persons, in spite of being covered by various types of programmes functioning in the labour market (frequently very expensive ones), are still characterized by relatively low economic activity and high unemployment rate (Table 1).

It should also be added that economic activity of people with disabilities in Poland represents one of the lowest levels in the entire European Union in spite of the highest, among all Member States, expenditure invested in the form of state aid aimed at supporting the employment of people with disabilities. The economic activity rate, at slightly above 27.5%, is less than half that of Spain (over 60%), in Great Britain (about 50%), and in Slovenia (over 40%) [Priestley, Roulstone 2009]. It is, however, worth mentioning that as the result of the policy carried out in Poland

Table 1. The economic activity of working age disabled persons in Poland in the period 2007-2012

Year	Average annual report							
	total	professionally active			professionally passive	professional activity rate	employment rate	unemployment rate
		jointly	employed	unemployed				
	in thousands					in %		
2007	2259	511	439	72	1748	22,6	19,4	14,1
2008	2213	528	460	69	1685	23,9	20,8	13,1
2009	2068	508	443	65	1560	24,6	21,4	12,8
2010	2023	521	441	80	1503	25,7	21,8	15,3
2011	1991	523	442	81	1467	26,3	22,2	15,5
2012	1953	537	450	87	1416	27,5	23,0	16,2

Source: data from the Office of the Government Plenipotentiary for Disabled People [Internet 1].

in the period 2007-2012, focused on economic stimulation and employment support for people with disabilities, a systematic increase in professional activity of the disabled can indeed be noticed. In 2007 the professional activity rate of disabled persons reached 22.6% among working age people with disabilities, whereas in 2012 it was 27.5%. The employment rate was systematically growing in the analyzed time period along with the increasing unemployment rate. However, the unemployment rate dynamics was slightly higher than that of the employment.

The research results referring to population economic activity showed that in the discussed period 2007-2012, the number of people with disabilities and the number of professionally passive disabled persons was systematically decreasing. Within the same time period the number of professionally active and employed people with disabilities was growing. The number of disabled persons who were employed in the years 2007-2012 ranged from 439 thousand up to 460 thousand. In 2007 439 thousand

Table 2. The employment of working age people with disabilities in Poland in the period 2007-2012

Year	Working people with disabilities				
	total	of which:			
		hired workers	self-employed and employers		supporting family members
			jointly	including employers	
in thousands					
2007	439	277	116	11	46
2008	460	317	100	10	44
2009	443	311	92	11	40
2010	441	319	94	11	29
2011	442	323	94	12	26
2012	450	338	88	13	24

Source: data from the Office of the Government Plenipotentiary for Disabled People [Internet 1].

disabled persons were employed, whereas a year later there were as many as 460 thousand. In the period of 2009-2010, the number of working people with disabilities decreased to the level of 441 thousand, only to increase again in the following period 2011-2012, up to the level of 450 thousand. People with disabilities were mainly employed as hired workers (Table 2).

Within the time span covered by the analysis, i.e. in the period 2007-2012, the number of employed persons with disabilities as hired workers ranged from 277 thousand to 338 thousand. These individuals were self-employed running a one-person business and the employers constituted about one third of all employed people with disabilities, whereas the number of businesses run by the disabled was systematically decreasing. In 2007, as many as 116 thousand people with disabilities were running their own businesses, while in 2012 the relative number was 88 thousand.

3. Payments of employers to PFRON as the instrument stimulating employment rate growth of people with disabilities

Since its initiation in 1991, the State Fund for the Rehabilitation of Disabled Persons¹ was supposed to function as the crucial component of the quota system introduced in Poland and the major source for financing activities in the sphere of professional (employment) rehabilitation of the disabled. Currently the basis of the Fund's operations and its financial management is provided for in the Act dated 27th August 1997 on professional and social rehabilitation and the employment of people with disabilities². In the light of these provisions PFRON's income comes from payments made by employers who hire at least 25 workers (calculated per full-time positions, however, not meeting the required statutory employment rate of people with disabilities, i.e. 6% of the total number of full-time jobs³). These employers are obliged to make monthly payments to PFRON's bank account, constituting the equivalent of the amount calculated as the quotient of the number of employees, representing the difference between the employment rate ensuring 6% of the full-time positions total number and the actual employment rate of the disabled and 40.65% of an average salary⁴. Apart from this, the financial support for the Fund can originate from the following sources: grants from the state budget, other grants and subsidies, inheritance bequests and donations, voluntary payments made by employers, income from interests on loans, discounts on purchased treasury bills,

¹ The Fund was established as a state special fund under the [Act dated 9th May 1991...].

² Journal of Laws of 2008, No. 15, item 92 with later amendments.

³ For state and non-state universities, vocational colleges, public and private schools, teacher training institutions, as well as care, educational and rehabilitation institutions, the required minimum employment rate of people with disabilities is 2%.

⁴ Provided by the Central Statistical Office for pension and annuity purposes and published in the Polish Monitor as the Official Journal of The Republic of Poland.

interest on bonds issued or guaranteed by the State Treasury or the Polish National Bank and term deposits, income from running a business, returns from grants and repayments of loans with interest, dividends, interest on funds transferred to a separate bank account for regional and district authorities to perform certain tasks or types of tasks and to the entities carrying out tasks assigned by PFRON, or other tasks resulting from the Act – based on agreements signed with them, and other payments. Sheltered workshops are also obliged to make payments to PFRON constituting 10% of the funds received in the form of tax exemptions specified in the Act dated 27th August 1997 on professional and social rehabilitation.

Employers whose employment rate of the disabled amounts to at least 6%, are exempt from making payments to PFRON. This rate is different for state and local government organizational units, cultural institutions and also state and non-state schools at different levels. The exemption also covers employers running businesses in liquidation or under declared bankruptcy⁵.

During the entire analyzed period the Fund was mainly supported by payments from employers and by state budget grants (Table 3).

Table 3. The main sources of PFRON income in the period 2007-2012

Year	PFRON income including:						
	total in mln PLN	payments by employers in mln PLN	share in total income %	grant from the state budget in mln PLN	share in total income %	other income in mln PLN	share in total income %
2007	3.719,0	2 858,4	76,9	456,7	12,3	403,9	10,9
2008	4.673,1	3 345,3	71,6	891,6	19,1	436,2	9,3
2009	4.558,1	3.398,4	74,6	740,2	16,2	419,5	9,2
2010	4.252,5	3.344,4	78,6	763,0	17,9	145,1	3,4
2011	4.677,5	3.794,4	81,1	744,7	15,9	138,4	2,9
2012	4.889,4	3.914,7	80,1	771,0	15,8	203,7	4,2
Total in 2007-2012	26 769,6	20 655,6	77,2	4367,2	16,3	1746,8	6,5

Source: author's estimations based on the Analysis of the implementation of state budget and monetary policy in 2007-2012 [Internet 3].

The Fund's income, collected from the payments made by employers failing to meet the statutory employment rate of the disabled, was generally increasing (except for 2010). In 2007 the Fund collected almost PLN 2,9 mln from these sources, and

⁵ The condition to obtain grants, for the employment of people with disabilities from PFRON by employers hiring at least 25 workers, is to reach the statutory employment rate of disabled persons. Employers hiring less than 25 workers do not have to meet this requirement to obtain PFRON's grant for the employment of people with disabilities.

five years later over billion PLN more. In the period of 2007-2012 the total amount obtained by PFRON reached almost PLN 21 billion, which made up 77,2% of the total income. The support from the state budget for PFRON was over PLN 4 billion, which made up 16.3% of total income and, together with the payments made by employers, was responsible for 93.5% of total income in the discussed period 2007-2012.

The following factors are decisive in relation to the level of payments made by employers: the number of entities obliged to make payments to PFRON for the employment of people with disabilities and the amount of average monthly salary published by the Central Statistical Office (GUS) for pension and annuity purposes as the basis for determining the amount of payments made to PFRON.

In the period 2007-2012 the number and percentage of employers in the total number of national economic entities (employing at least 10 workers)⁶, who were obliged to make payments to PFRON as the result of failing to meet the statutory employment rate of the disabled, was systematically growing (Figure 1).

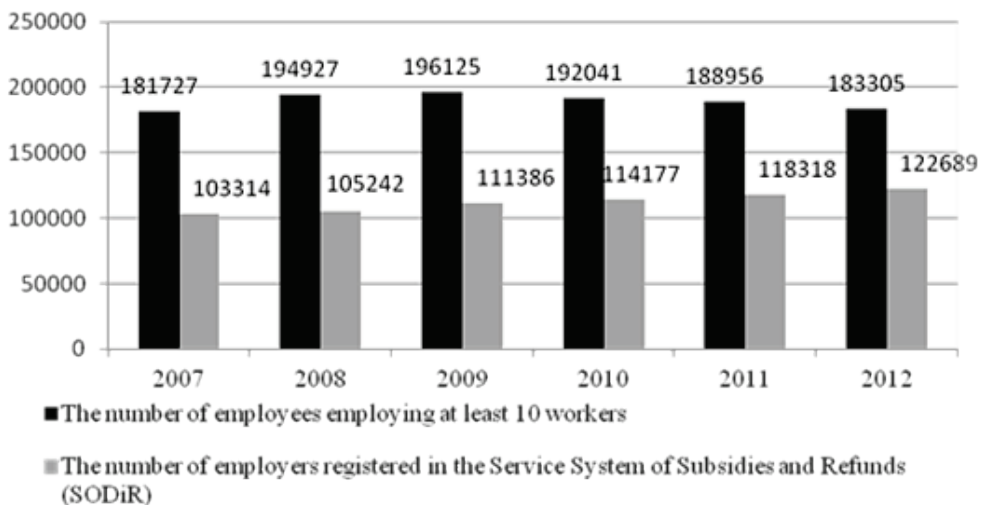


Figure 1. The number of employers obliged to make payments to PFRON registered in the Service System of Subsidies and Refunds and the number of national economy entities employing 10 or more workers in Poland in the period 2007-2012

Source: author's compilation based on: [The report on the state budget performance in the period of 1st January till 31st December in the years 2007-2012...].

⁶ Due to the absence of data in GUS statistics about the number of employers hiring at least 25 workers calculated per full-time positions, the author, for comparative purposes, accepted the number of national economic entities employing at least 10 workers.

In 2007 there were 103,3 thousand employers registered in the Service System of Subsidies and Refunds (SODiR) operating within PFRON, which was responsible for 57% of the total number of employers hiring at least 10 people. At the end of 2012 there were almost 122,7 thousand employers identified in the system and obliged to make payments to PFRON, i.e. 67% of the entities employing at least 10 workers. It is worth emphasizing, however, that in the period 2009-2012, in spite of the increase in the amount of payments made to the Fund for employing people with disabilities from PLN 1082,31 to PLN 1426,90⁷ (i.e. by 40%), the number of employers who preferred to pay such a penalty rather than invest in creating suitable working conditions and take up the effort of employing the disabled, was systematically growing.

4. Grants for salaries as an instrument supporting the employment of people with disabilities

PFRON's activities, in terms of supporting the employment of people with disabilities in accordance with the provisions of the Act dated 27th August 1997 on rehabilitation and implementing regulations to this Act, mainly focus on monthly grants for salaries transferred to the employers of people with disabilities and also the following: reimbursement of costs for the disabled person's workplace equipment, loans (and subsidies from November) to start a business, a farming activity, or to make a contribution by a disabled person to the social cooperative, including the refund of social insurance contributions, subsidizing the costs of bank loans up to 50% taken out by sheltered workshops for running a business and for granting one-time preferential loans to those employers who maintained jobs for people with disabilities, the refund of social insurance contributions related to pension and annuity contributions obligatory for disabled persons running a business, the refund of costs covered by an employer to adapt the available jobs to the needs of the disabled, and the employment costs of a worker helping the person with disability – also their training – refers to the refund of costs covered by an employer to train the employed disabled person.

In the period of 2007-2012, quite significant changes in determining the grant unit amount occurred and therefore affected the profitability of employing people with disabilities (Table 4).

The intention behind these changes was to increase employers' interest in hiring people with disabilities affected by the most significant disability and especially those suffering from particularly severe diseases, i.e. mental illnesses, mental retardation, pervasive developmental disorders, epilepsy and blind people.

⁷ Source: Polish Monitor from the years 2007-2012.

Table 4. Basic conditions for determining grants for employment of disabled persons paid from PFRON in the period 2007-2012

Application period	Open job market		Sheltered job market				
	disability degree and type		disability degree and type				
	significant moderate slight	special condition*	significant	moderate	slight	special condition*	
2007- 2008	monthly grant – 70% of the amount sheltered workshops are entitled to	90% of the amounts sheltered workshops are entitled to	monthly grant 90% of the lowest salary	monthly grant 70% of the lowest salary	monthly grant 40% of the lowest salary	Significant degree – 145% of the lowest salary. Moderate degree – 125% of the lowest salary. Slight degree – 95% of the lowest salary	
2009-2011			monthly grant 160% of the lowest salary	monthly grant 140% of the lowest salary	monthly grant 60% of the lowest salary		additionally increased by 40% of the lowest salary
January- June 2012			monthly grant 170% of the lowest salary	monthly grant 125% of the lowest salary	monthly grant 50% of the lowest salary		
July-August 2012			180% of the lowest salary	115% of the lowest salary	50 % of the lowest salary		
September- December 2012							

Source: author's compilation based on the [Act dated 27th August 1997...].

In the period 2007-2012, the overall number of people with disabilities, registered in the Service System of Subsidies and Refunds (SODiR) by employers in order to obtain grants for their employment, showed quite significant changes (Table 5).

In the period 2007-2012, a drop in employing people with disabilities was recorded from 221,0 thousand down to 203,0 thousand people. In the following years the number of disabled workers registered in SODiR and covered by the Fund grants increased from 247,2 thousand to 267,2 thousand. In the period 2011-2012 the number of people covered by PFRON grants fell again from 245,5 thousand in 2011 to 243,6 thousand in 2012. Attention should be paid to the fact that the above fluctuations in the employment rate of people with disabilities mainly refer to employment in sheltered conditions (in sheltered workshops, in professional activity workshops and cooperatives of disabled persons). In the open labour market the number employers hiring disabled persons was growing steadily, as well as the

Table 5. The number of disabled workers and their employers registered in SODiR and covered by grants from PFRON in Poland in the period 2007-2012

Specification	Years					
	2007	2008	2009	2010	2011	2012
The total number of disabled workers in thousands	221,0	203,0	247,2	267,2	245,5	243,6
In sheltered workshops	178,8	163,8	188,7	198,2	173,8	163,1
In the open labour market	42,2	39,2	58,4	68,7	71,6	80,5
The total number of employers	9135	9281	13 596	16 086	17 481	18 728
Running sheltered workshops	2185	2146	2087	2003	1807	1437
Open labour market	6950	7134	11 507	14 075	15 671	17 290

Source: author's compilation based on data from the Office of the Government Plenipotentiary for Disabled People [Internet 2].

number of disabled workers employed by them. In the years 2007-2012 the number of employers hiring people with disabilities operating in the open labour market increased two and a half times, whereas the employment of people with disabilities almost doubled.

At the same time, the status of an employer operating in sheltered conditions was abandoned by almost 35% of employers. That resulted, among others, in a drop in the number of disabled persons employment by such employers, which was particularly visible in the period of 2010-2012.

Higher grants for the employment of people suffering from the severest disabilities, and mainly the special ones, resulted in significant changes in the labour market of people with disabilities. Data presented in Table 6 illustrate that many employers operating in sheltered conditions found it unprofitable to employ the disabled persons and to maintain the sheltered workshop (sw) status.

In 2012, employers operating in sheltered conditions were employing 223 disabled persons fewer than in 2007 (a drop of 0.14%). Disabled persons presenting medical certificates of slight disability were definitely much less attractive for sheltered workshops (the main employers of people with disabilities in the sheltered job market). As the result of ongoing reductions in the amount of grants for this type of workers, sheltered workshops reduced employment by almost 40 thousand of slightly disabled individuals in the years 2007-2012, including almost 2300 of people suffering from special conditions. In their place employers hired more people with a significant or moderate disability degree, respectively 3217 persons (51.9% more) and 36 757 persons (60.9% more).

Changes in the rules of providing grants for the disabled functioned as an incentive for employers operating in the open labour market. In the period of 2007-2012 they increased the employment of people with disabilities by 38 979 persons,

Table 6. The number of workers with disabilities by the degree of disability and the severity of suffered condition registered in SODiR and covered by PFRON grants in Poland in the period 2008-2012

Disabled workers	Years*									
	2008		2009		2010		2011		2012	
	sw	open market	sw	open market	sw	open market	sw	open market	sw	open market
Total including:	154 506	36 890	177 626	54 431	186 253	63 922	16 827	66 989	154 729	75 869
• special conditions	24 426	2 882	25 873	5 079	28 429	6 811	31 397	9 196	35 911	11 809
• significant degree of disability	6 202	1 902	6 576	3 011	7 022	3 795	8 798	4 648	9 419	5 648
• including special conditions	2 371	813	2 296	1 193	2 458	1 491	3 064	1 710	3 369	2 157
• moderate degree of disability	60 332	12 896	75 503	22 099	87 343	28 254	86 466	31 628	97 089	37 001
• including special conditions	11 679	426	12 693	2 604	15 112	3 717	19 781	5 476	24 462	7 117
• slight degree of disability	87 972	22 092	95 547	29 321	91 888	31 873	68 562	30 713	48 221	33 220
• including special conditions	10 376	643	10 884	1 283	10 860	1 603	8 552	2 010	8 080	2 534

*No data for 2007 – PFRON did not keep statistical data distinguishing employees receiving grants and divided by the degree of disability and special conditions.

Source: author's compilation based on data from the Office of the Government Plenipotentiary for Disabled People, [Internet 2].

i.e. by 105.7%. They were particularly interested in hiring disabled persons suffering from special conditions and requiring working conditions adapted specifically for them. During the entire period covered by the analysis, employers in the open labour market increased the employment of people suffering from mental illnesses, mental retardation, pervasive developmental disorders, epilepsy or blindness by 8927 persons, i.e. by 309.8%. They were most willing to employ those individuals who received the highest grants from PFRON, i.e. persons with a significant or moderate disability degree, which resulted in a higher employment level by respectively 3746 persons (197% more, including 165.3% more individuals suffering from special conditions) and by 24 105 persons (186.9% more, including 1570.7% more individuals suffering from special conditions). A definitely slower growth rate was recorded in the case of persons with slight disabilities. During the entire analyzed period the employment rate of such individuals in the open labour market grew by 11 128 persons, i.e. 50.4%, whereas a definitely higher growth rate was observed in the case of people suffering from special conditions and holding medical certificates stating a slight disability degree (an increase of 1891 persons, i.e. 294.1%).

5. Conclusions

The state's activities on the Polish market of people with disabilities, carried out within the framework of the quota system and resulting from employment grants for people with disabilities, present a limited effectiveness level. In the perspective of the research results conducted by the author of this study, the quota system applied in Poland, consisting in the need to maintain a 6% level of disabled persons employment rate by employers hiring at least 25 workers, calculated per full-time positions and paying penalties to PFRON for failing to employ the sufficient number of disabled persons, is not efficient enough. In the years 2007-2012, the number of employers registered in the Service System of Subsidies and Refunds and covered by obligatory payments to PFRON for failing to employ the statutory number of disabled workers, constituting 6% of the total number of employees (calculated per full-time positions), was systematically growing. In 2007 SODiR registers presented 103 314 employers hiring at least 25 workers (full-time positions) and obliged to pay penalties to the Fund for not employing any or not enough people with disabilities. The ongoing increase of this penalty amount (constituting 40.65% of the average monthly salary for each full-time position failing to meet the required employment rate of people with disabilities) did not result in positive effects in the following years. In 2012 there were 19375 more employers registered in SODiR than in 2007, in spite of the general drop in the number of businesses employing at least 10 workers. Therefore employers were more often willing to pay the penalty and to cease employing people with disabilities, having recognized such a solution as less severe compared to the increased employment costs of disabled persons and the resulting organizational problems. Such a situation is also definitely influenced by

the constantly changing and unclear legislation regulating both the conditions and obligations of employers hiring workers with disabilities.

While attempting to assess the impact of grants for the employment of people with disabilities on their actual employment, a conclusion can be put forward that the application of such an instrument and its systematic modification has resulted in certain positive effects. First of all, the number of disabled persons employed on the unsheltered labour market grew, mainly those suffering from special conditions, which indicates that employers were mainly interested in the higher grants offered for the employment of such workers. It is of particular significance that employers operating in an open labour market were not afraid to hire persons with the severest disabilities, i.e. holding medical certificates of significant or moderate disability and mainly suffering from special conditions. These subpopulations were characterized by the highest employment rate growth. A similar situation was observed among employers functioning in sheltered conditions who increased the employment of people with the severest disabilities and abandoned hiring slightly disabled workers. Just like in the case of employers from the open labour market, the main reason underlying the employment rate growth of significantly and moderately disabled workers were much lower monthly grant amounts to which these employers were entitled to from PFRON.

Changes in the rules of grants for employment and the growing diversification in grant amounts for significantly and moderately disabled workers resulted in one more important consequence, namely they brought about an ongoing reduction in the number of employers operating in sheltered conditions. Therefore one can infer that employers hiring mainly slightly disabled workers, for whom grants were significantly reduced in 2007-2012, were giving up or were deprived of such status following the administrative decision.

Having considered the above facts, the author presents the view that the quota system is less effective in stimulating the employment of people with disabilities than the system of grants for employment from PFRON resources, which allows for the partially positive verification of the research hypothesis presented in the introduction to this study.

The author would also like to indicate the negative effects, for employers operating in sheltered conditions, included in the draft of amendments to the Act of 27th August 1997 on rehabilitation, which among others provides for equal rates and amounts of grants for the employment of people with disabilities hired by employers operating in sheltered and unsheltered conditions. In light of the research and analyses conducted in the presented article, such direction of changes will only worsen the already difficult economic situation of employers who create special conditions for employing workers suffering from the severest disabilities and incur significant financial outlays, as well as undertake organizational efforts in this matter. If the suggested changes are enforced, more sheltered workshops, cooperatives of disabled persons or professional activity businesses will give up the status of

sheltered workshops and stop employing the disabled in special conditions, since they will not be capable of competing against other employers. It may happen that some of the dismissed disabled persons will find a job on the open labour market, but it is highly likely that some part of them will add to the already large group of people suffering both disability and unemployment.

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WPLĄTY NA PAŃSTWOWY FUNDUSZ REHABILITACJI OSÓB NIEPEŁNOSPRAWNYCH I DOTACJE DO WYNAGRODZEŃ JAKO INSTRUMENTY STYMULOWANIA WZROSTU ZATRUDNIENIA OSÓB NIEPEŁNOSPRAWNYCH W POLSCE

Streszczenie: Celem artykułu jest prezentacja wpłat na Państwowy Fundusz Rehabilitacji Osób Niepełnosprawnych oraz dotacji do zatrudnienia jako instrumentów wsparcia zatrudnienia osób niepełnosprawnych. Autor podjął próbę oceny skuteczności tych instrumentów w zakresie wzrostu zatrudnienia osób niepełnosprawnych przez pracodawców działających na chronionym i nie chronionym rynku pracy. Z przeprowadzonych badań wynika, że dotacje do zatrudnienia okazały się bardziej skuteczne niż kary za niezatrudnianie osób niepełnosprawnych. Zakłady pracy chronionej gorzej zareagowały na wprowadzane zmiany w dotowaniu zatrudnienia osób niepełnosprawnych od pracodawców działających na niechronionym rynku pracy.

Słowa kluczowe: system kwotowy, dotacje do zatrudnienia, osoby niepełnosprawne.