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# **Finance and Accountancy for Sustainable Development – Sustainable Finance**



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## GRANTS FOR EMPLOYMENT OF PEOPLE WITH DISABILITIES AS THE FORM OF STATE AID AND *DE MINIMIS* AID

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**Abstract:** The aim of this paper is to present grants for employment as a form of state aid and *de minimis* aid granted by the State Fund for Rehabilitation of Persons with Disabilities and the role played by the contribution to support the employment of people with disabilities in Poland. The author presented the form of aid and *de minimis* aid used to support the employment of people with disabilities and financed by the State Fund for Rehabilitation of Persons with Disabilities in the years 2008–2011 and identified the importance of subsidies in the process employment support of people with disabilities in Poland.

**Keywords:** state aid, *de minimis* aid, grants, employment, people with disabilities.

### 1. Introduction

State aid is generally prohibited in the European Union (EU) owing to the possibility of distorting or threatening to distort equal conditions for competition at the European Union market, as well as outside its area. The Treaty on the Functioning of the European Union (TFEU),<sup>1</sup> constituting the basis for legislation in, among others, anti-subsidy policy and competition law, defines conditions for the application of state aid prohibition, as well as specifies obligatory and optional derogations from this prohibition.

In particular circumstances, following the proposal from the European Commission (EC), granting of state aid is permissible to the outermost EU regions, in sensitive sectors, as well as for the execution of other horizontal Union programmes also covering the prevention of unemployment and social exclusion resulting from serious underemployment.

In Poland the main instruments for counteracting unemployment are implemented by public employment services and financed from two major sources, i.e.: Labour Fund and, in relation to preventing unemployment of people with disabilities, the State Fund for Rehabilitation of Disabled Persons (PFRON). The applied financial

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<sup>1</sup> The European Union Official Journal dated 30.03.2010 no. C 83/91.

instruments, originating from the aforementioned sources, are covered by the state aid as well as *de minimis* aid.<sup>2</sup>

The objective of the hereby paper is an attempt to identify the size and results of the applied state aid, as well as *de minimis* aid, in the form of grants offered by the PFRON in the period of 2009–2011 and other administrators of such means.

## **2. Financing labour market activities as the source of derogation from the prohibition of state aid granting**

In order to identify the concept of aid granted through state resources the criteria laid down in Art. 107, item 1 of TFEU have been adopted. They define state aid as the support provided for an enterprise if it is granted by the state or originates from state resources, its provisions are more favourable than the market ones, it is of selective nature (favours a certain enterprise or enterprises and also the production of particular goods), distorts or threatens to distort competition and affects trading conditions between the EU Member States. The aforementioned conditions have to occur jointly in order to define such support in terms of state aid. If any of these conditions are not met, the phenomenon of state aid does not occur.

Among the exemptions from the general prohibition of state aid granting (Art. 107, item 3 of TFEU) the following types of aid are listed: aid facilitating regional economic development where the standard of living is abnormally low, as the support for regions featuring serious underdevelopment, to promote the execution of important projects of common European interest or to remedy serious disturbances in the economy of Member States, to facilitate the development of certain economic activities or of certain economic areas, where such aid does not adversely affect trading conditions to an extent that is contrary to the common interest, to promote culture and heritage conservation where such aid does not affect trading conditions and competition in the Union to an extent that is contrary to the common interest, as well as other categories of aid as may be specified by decision of the Council on a proposal from the European Commission.

The above listed conditional exceptions from the prohibition of state aid granting for entrepreneurs provide the basis for regional, sector-specific and horizontal aid granting.<sup>3</sup>

The European Commission has also provided that state aid can be granted within the framework of the so-called block exemptions [Commission Regulation (EC) No 800/2008]. They refer to: regional aid; aid granted to environment protection; to research, development and innovation oriented activities; investment aid with respect to employment at small and medium-sized enterprises (SMEs); aid for starting

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<sup>2</sup> This type of aid, due to its low value, does not result in competition distortions in the EU dimension and, in fact, does not constitute State aid in accordance with its definition set forth in Art. 107, item 1 of TFEU.

<sup>3</sup> Such division is presented by e.g.: [Pełka, Stasiak 2002; Modzelewska-Wąchal 2003; Wishlade 2003; Markquardt 2007; Choroszczak, Mikulec 2009; Hancher et al. 2012].

a business by women; aid in the form of risk capital; aid for consultancy services addressed in SME sector towards the cost of participating in trade fairs; aid for trainings and workshops; for employees who suffer a particularly unfavourable situation or for people with disabilities.

The European Union legislation, referring to state aid, the incentives for employment rate growth constitute one of the vital priorities underlying common EU economic policy and are considered sufficient for the exemption of such activities from the prohibition of state aid granting. Financing labour market specific activities from the state means is carried out in the EU mainly within the framework of instruments referred to as horizontal aid. It should also be emphasized that some instruments applied for the purposes of regional aid are focused on employment and can also cover the unemployed individuals with disabilities.

### **3. State Fund for Rehabilitation of Disabled Persons as the administrator of state aid granted for employment of people with disabilities**

PFRON represents the main administrator of state aid means allocated to financing the employment (and thus counteracts unemployment) of people with disabilities. The means from such earmarked Fund allocated to instruments fighting unemployment are, in fact, distributed in two ways – firstly, directly from the Fund by the functioning in its structures of the Operating System for Subsidies and Refunds, and secondly through district authorities (and in fact through district employment offices functioning in their structures).

The financial means for employment purposes, transferred directly from PFRON, to the disabled entrepreneurs and the employers of workers with disabilities are granted for employment (to cover the costs of salaries), whereas the Fund means transferred to district authorities (small portion of which also goes to regional authorities) are allocated to financing active labour market instruments, counteracting unemployment among the disabled listed in the records of district employment offices, i.e. for: creating and upgrading workstations of the disabled, providing grants for self-employment and the organization of trainings (Table 1).

Costs reimbursement for the workstation equipment of a disabled person and a grant for starting a business or agricultural activity, as well as bringing in a contribution to a social cooperative and a grant for bank credit interest taken for the continuation of business activities by the disabled entrepreneurs are covered following *de minimis* aid<sup>4</sup>

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<sup>4</sup> In accordance with the provisions of the Commission Regulation of the European Community (EC) No 1998/2006 of 15<sup>th</sup> December 2006 on the application of the Articles 87 and 88 of the Treaty to *de minimis* aid in force since 1<sup>st</sup> January 2007, state aid not exceeding a ceiling of EUR 200 000 (EUR 100 000 in the road transport sector) granted over any period of three years does not affect trade between Member States and therefore does not fall under the Article 87(1) of the Treaty. Granting aid following *de minimis* rule is object and subject limited.

**Table 1.** Forms of financial support for entrepreneurs from the State Fund for Rehabilitation of Disabled Persons means in the period 2008–2012

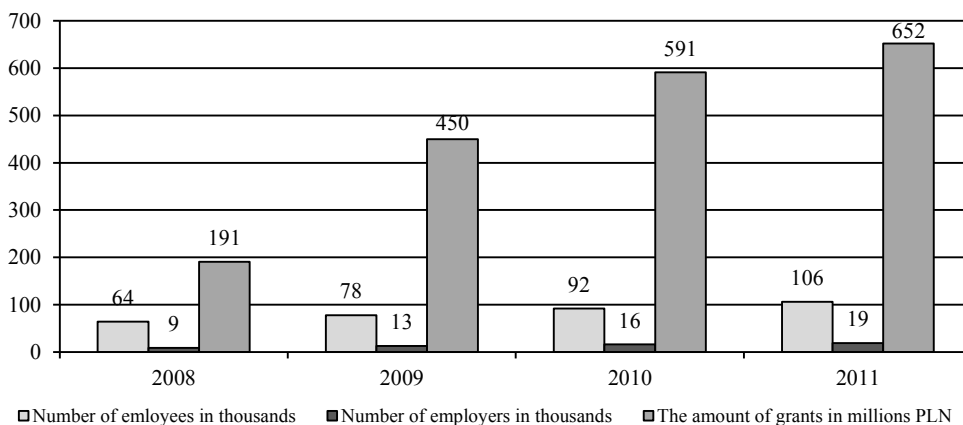
No.	Aid form	Basis for aid granting admissibility	Granting institution	Aid beneficiary
1	Costs reimbursement of workstation equipment for the disabled person	<i>de minimis</i> aid	District Head	employers of the disabled workers, including sheltered workshops
2	Grant for starting a business or agricultural activity and a contribution to a social cooperative	<i>de minimis</i> aid	District Head	an unemployed disabled person starting a business
3	Refund of social security contributions	<i>de minimis</i> aid	PFRON	an unemployed disabled person running a business
4	Refund of interest on bank credit	<i>de minimis</i> aid	District Head	an unemployed disabled person running a business who has taken a bank credit for this purpose
5	Loan for the protection of existing workplaces	<i>de minimis</i> aid	Regional Head	a sheltered workshop
6	Refund of social security contributions	employment aid	PFRON	an employer of less than 25 workers calculated per full-time employment
7	Refund of social security contributions	employment aid	PFRON	an employer hiring at least 25 workers with the total employment rate of the disabled at the level of at least 6%
8	Refund of social security contributions	employment aid	PFRON	sheltered workshop
9	Salary-specific grants	employment aid	PFRON	an employer hiring people with disabilities, including a sheltered workshop
10	Refund of costs for hiring workers assisting a disabled employee (assistant to the disabled person)	employment aid	District Head	an employer of people with disabilities, including a sheltered workshop
11	Refund of costs incurred by an employer for trainings of a disabled employee	training aid	District Head	an employer hiring and training people with disabilities, including a sheltered workshop

Source: [Koza 2009].

rules, implemented by District Heads and financed from PFRON means. The source of exemption from the prohibition of state aid granting, with regard to the presented aid instruments, is the aid granted for the employment and trainings within the framework of block exemptions and aimed at the implementation of horizontal goals.



In the period of 2008–2011 at the open (unsheltered) labour market<sup>5</sup> an interest in the state aid from PFRON means was systematically growing. In this period employers were granted the total of PLN 1884 million (Figure 1) in the form of employment-specific aid. The number of entrepreneurs who received state aid in the form of grants for employment doubled (from 9 thousand in 2008 up to 19 thousand in 2011) in the discussed period of time.



**Figure 1.** Amounts of state aid in the form of grants for employment provided by PFRON and the number of beneficiaries at the open labour market in Poland in the period of 2008–2011

Source: data of PFRON.

The number of people with disabilities covered by employment grants was increasing at a slightly slower pace. In 2008 64. thousand disabled employees were covered with employment specific grants, whereas in 2011 this number grew to the level of 106 thousand.

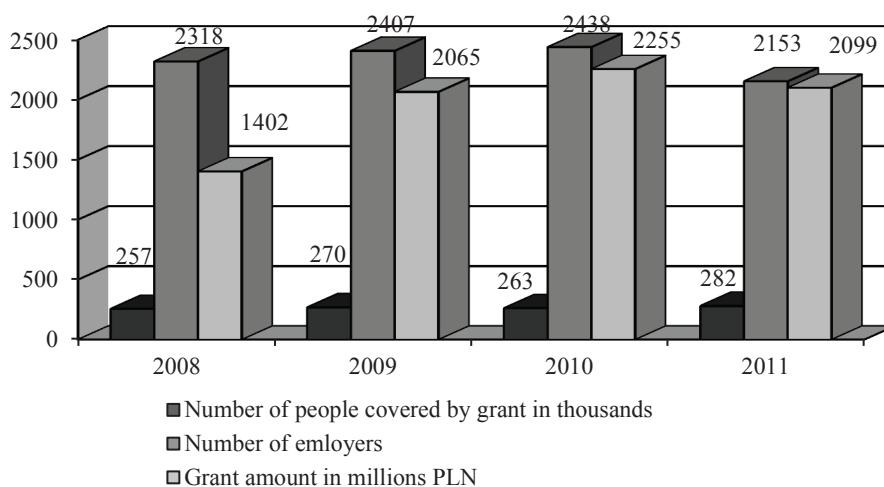
In 2008 an average state aid granted to an employer at an open labour market amounted to PLN 21 thousand, whereas calculated per one disabled person an average state aid equalled PLN 2.984 thousand. In 2011 these values were definitely higher and presented, respectively, the level of PLN 35 thousand and PLN 6.160 thousand.

Employers functioning at the sheltered labour market (mainly sheltered workshops<sup>6</sup>) received an extensively higher state aid,<sup>7</sup> comparing to the other employers, calculated both per one employer and an average employed disabled person (Figure 2).

<sup>5</sup> Open labour market includes employers do not offer special working conditions for people with disabilities.

<sup>6</sup> Sheltered employment consists of different workshops where people with diverse levels of disability are offered employment opportunities.

<sup>7</sup> This can be explained by higher organizational requirements to be faced by such employers.



**Figure 2.** State aid amounts in the form of PFRON grants for employment and the number of beneficiaries at the sheltered labour market in Poland in the period of 2008–2011

Source: data of PFRON.

In 2008 the employers functioning at the sheltered labour market received state aid in the form of grants for employment in the amount of PLN 1.4 million. Therefore, an average employer was granted aid, for this purpose, from PFRON means in the amount of PLN 605 thousand, which was PLN 5.455 thousand per average employed person with disability. In the subsequent years no significant changes were recorded regarding the number of aid beneficiaries and people covered by the grant. In 2011 employers running businesses at sheltered labour market received state aid in the form of grants for employment of the disabled in the total amount of almost PLN 2.1 billion, which, per one employer, presented the level of PLN 975 thousand on average, and per one disabled employee equalled PLN 7.443 thousand in the respective year.

#### **4. State Fund for Rehabilitation of Disabled Persons as the source of grants for employment within the framework of *de minimis* aid**

In the period of 2008–2011 District Heads granted *de minimis* aid in the total amount of almost PLN 146.5 million (Table 2). One-time grants to start a business by the disabled person amounting to PLN 144.5 million constituted a large part of such aid. The remaining *de minimis* aid granted by District Heads covered contributions to social cooperatives – PLN 1.5 million and the refund of interests on credits and loans taken in banks in relation to the performed business operations – PLN 0.5 million.

**Table 2.** Grants for employment within the framework of *de minimis* aid in Poland in the period of 2008–2011

No	Specification	Years							
		2008		2009		2010		2011	
		Aid amount (thousands PLN)	Number of beneficiaries	Aid amount (thousands PLN)	Number of beneficiaries	Aid amount (thousands PLN)	Number of beneficiaries	Aid amount (thousands PLN)	Number of beneficiaries
1	Grant for starting a business or a contribution to social cooperative including:	53 839.5	1 730	38 185.7	1 365	29 736.1	1 110	24 724.8	1 001
a)	For starting a business	53 159.8	1 664	37 961.1	1 320	29 152.1	1 059	24 189.5	951
b)	For a contribution to social cooperative	498.7	19	106.0	3	465.9	16	435.7	17
2.	Refund of interest on a bank credit	181.0	47	118.6	42	118.1	35	99.5	33

Źródło: author's compilation based on data of PFRON.

The total number of *de minimis* aid beneficiaries granted in the period of 2008–2011 by District Heads reached the level of 5206 cases. At this point it should be added that some entrepreneurs took advantage of *de minimis* aid for a few reasons, e.g.: an employment-specific grant to be followed by the refund of interest on credits and loans, therefore the number of beneficiaries is slightly larger than the actual number of people covered by *de minimis* aid for different reasons.

## 5. Final remarks

In the period of 2008–2011 state aid and *de minimis* aid were offered in the form of grants aimed at the support of the disabled people employment in the total amount of almost PLN 9.8 billion. The structure of employment-specific aid granted, in the period of 2008–2011, was significantly dominated by grants within the framework of state aid for entrepreneurs (mainly functioning in sheltered conditions). The grants offered following *de minimis* rule constituted only slightly over 1% of the total amount of grants for employment financed by PFRON.

The analysis of granted amounts and the number of state and *de minimis* aid beneficiaries allows for concluding that in the situation of an ongoing increase in the amounts and number of grants within the framework of state aid *de minimis* aid was systematically reduced. The diversified pace of granted amounts and the number of state aid beneficiaries increase between open and sheltered labour market was quite visible.

The number of employers at an open labour market, reporting employees to be covered by employment-specific grants, was rapidly growing and doubled during the period discussed in the hereby analysis. The pace of employment people with disabilities growth, who were reported by their employers as addressees of such grants, within the framework of state aid, was much slower. This confirms the fact that the average employment of people with disabilities, hired by a single employer at an open labour market and covered by grants assigned to employment, was decreasing.

As far as employers functioning in sheltered conditions are concerned, changes related to disabled workers employment covered by employment grants, as well as the amounts of grants received, were relatively small at the absence of any significant tendency. However, in the period of 2010–2011, a noticeable decrease of employers functioning in sheltered labour market conditions and people covered by employment oriented grants and also employed by these employers, raises concerns. The main reason of such situation was the resignation from sheltered workshop status by a certain number of employers and their transfer to an open labour market. Therefore it can be assumed that the aid granted (larger than in case of that offered to employers at an open labour market) did not provide sufficient compensation for the outlays which had to be invested in order to maintain the status of an employer operating in sheltered labour market conditions.<sup>8</sup>

The analysis of data regarding *de minimis* aid values in the form of grants for employment allows for concluding that local governments, obtaining gradually decreasing amounts from PFRON for the implementation of occupational rehabilitation tasks aimed at people with disabilities, were allocating systematically reduced amounts of *de minimis* aid. Therefore, it is true to observe that local governments were not capable of supplementing, from their own means, the continuously decreasing amounts from PFRON grants in order to implement the statutory tasks for the benefit of the disabled. It resulted, among others, in reducing grants for self-employment of unemployed people with disabilities and therefore the number of businesses started by the disabled had a decreasing tendency.

In the opinion of the author the application of exemptions from the prohibition of state and *de minimis* aid granting, aimed at the support of socially and economically disadvantaged groups, is fully founded. People with disabilities, who are not capable of competing with healthy people at labour market and deprived of state aid, will suffer gradual marginalization. The granted state aid and especially direct

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<sup>8</sup> In 2012 these employers who wanted to maintain the status of a sheltered workshop had to increase the percentage of people with disabilities employment. Additionally, a multi-stage gradual reduction of grants for the employment of people with the smallest disability level, in order to increase grants for the most disabled individuals requiring much more cost-generating work conditions, was implemented.

employment-specific grants, in general, play the motivating role for employers trying to cut employment costs. The visible differences in employment of the disabled, at both sheltered and unsheltered labour markets, illustrate that the requirements to be faced by employers functioning in sheltered labour market conditions are not sufficiently compensated by the state aid offered to them. Perhaps the solution is to divide more clearly the functions played by employers at sheltered and unsheltered labour markets with the reservation that sheltered labour market is to be opened only for the employment and rehabilitation of the most disabled individuals (people with severe and moderate disability), whereas an open labour market should take over the least disabled individuals requiring much smaller costs related to their employment. In fact, employers at an open labour market hire people with severe disabilities (the amount of grant for this purpose is the highest) not being able to provide either adequate conditions for their employment or professional medical care. This results in unequal competition between entrepreneurs functioning in sheltered and unsheltered labour market conditions within the framework of which open labour market employers, offering much worse conditions of work, at relatively smaller outlays receive a relatively higher state aid.

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## **DOTACJE DO ZATRUDNIENIA OSÓB NIEPEŁNOSPRAWNYCH JAKO FORMA POMOCY PUBLICZNEJ I POMOCY *DE MINIMIS***

**Streszczenie:** Celem artykułu jest przedstawienie dotacji na zatrudnienie jako formy pomocy publicznej i pomocy *de minimis* udzielanej ze środków Państwowego Funduszu Rehabilitacji Osób Niepełnosprawnych oraz roli, jaką odgrywa we wsparciu zatrudnienia osób niepełnosprawnych w Polsce. Autor w niniejszym artykule zaprezentował formy pomocy publicznej i pomocy *de minimis* udzielanych ze środków Państwowego Funduszu Rehabilitacji Osób Niepełnosprawnych, stosowanych jako wsparcie zatrudnienia osób niepełnosprawnych w latach 2008–2011, oraz określił znaczenie dotacji do zatrudnienia w strukturze udzielanej pomocy publicznej i pomocy *de minimis* ze środków tego Funduszu.

**Słowa kluczowe:** pomoc publiczna, pomoc *de minimis*, dotacje, zatrudnienie, osoby niepełnosprawne.