Dz.U of 2006 no 94, item 651
2009.07.16 as amended Dz.U of 2009 no 91, item 742
2010.03.12 as amended Dz.U of 2010 no 28, item 146

ACT

of 27 April 2006

on Social Cooperatives

(Dz. U. of 5 June 2006)

Art. 1.1. The Act determines the rules of establishing, conducting the activity, joining and liquidation of a social cooperative.

2. The provisions of the Act of 16 September 1982 – Cooperative Law (Dz.U. of 2003, no 188, item 1848, 2004 no. 99, item 1001 and 2005 no. 122, item 1024) shall apply to matters not provided for by this Act

Art. 2.1. The scope of a social cooperative activity shall include conducting a common enterprise based on individual work of its members. 2. A social cooperative shall act in aid of:

1) social re-integration of its members that shall mean actions for restoring and maintaining the ability to participate in the local community life and to play social roles in the workplace, the place of residence or stay.

2) Professional re-integration of its members that shall mean actions for restoring and maintaining the ability to provide work unaided on the labour market and those actions shall not be performed within economic activity conducted by a social cooperative.

3. A social cooperative may conduct social and cultural and educational activity for its members and their local environment as well as socially useful activity in the field of public tasks provided for by the Act of 24 April 2003 on Public Benefits and Voluntary Work (Dz. U. no 96, item 873, as amended)

Art. 3. The name of a cooperative shall contain the phrase ‘Spółdzielnia Socjalna’ (‘Social Cooperative’).

Art. 4. 1. A social cooperative may be established by:

1) unemployed persons within the meaning Article 2 para 1 subpara 2 of the Act of 20 April of 2004 on Promotion of Employment and Labour Market Institutions (Dz. U. no 99, item 1001 as amended)

2) persons referred to in Article 1 para 2 subpara 1-4, 6 and 7 of the Act of 13 June 2003 on Social Employment (Dz. U. no 122, item 1143 as amended)

3) disabled persons within the meaning the Act of 27 August 1997 on Social and Vocational Inclusion and Employment of the Disabled (Dz. U. no 123, item 776 as amended)

- having full capacity to perform acts in law

2. A social cooperative may be established also by:

1) other persons than those referred to in para 1 provided that the number of those persons does not represent over 50 % of the total number of founders;

2) non-governmental organizations within the meaning of the provisions of public benefits and voluntary work, and the local government units;

3) ecclesiastical legal persons.

Art. 5. 1. The number of founders of a social cooperative being natural persons shall be at least five, and those being legal persons – shall be at least two.

2. Subject to para 3 a social cooperative shall number from five to fifty members.

3. A social cooperative that has been established by transforming of disabled workers cooperative or
blind persons cooperative may number over fifty members.

4. The membership in a social cooperative may be acquired by persons referred to in Article 4 para 1, including persons having limited capacity to perform acts in law.

5. The membership in a social cooperative may be also acquired by persons other than those referred to in Article 4 para 1 and para 2 point 1 when their work for a social cooperative requires special qualifications the other members of that cooperation do not have.

6. The number referred to in para 5 shall not exceed 50 % of the total number of a social cooperative members. Exceeding that limit that lasts continuously over 6 months shall be the basis for putting a social cooperative into liquidation.

7. The membership in a social cooperative may be acquired by non-governmental organisations within the meaning of the provisions of public benefits and voluntary work, ecclesiastical legal persons and the local government units. In such a case Article 182 para 1 of Cooperative Law shall not apply.

Art. 5a. Where the founders of a social cooperative are non-governmental organizations, ecclesiastical legal persons and the local government units, at least five persons out of persons referred to in Article 4 para 4 para 1 shall be employed in those entities within 6 months from the date of registration of a social cooperative in the National Court Register.

2. Persons employed according to the rules provided for by para 1 shall be entitled to acquire the membership in a social cooperative after 12 month of continuous employment in a social cooperative.

3. The employment contract with person employed according to the rules provided for by para 1 shall be terminated in the case where he/she establishes or joins other social cooperative, takes economic activity or is employed by other employer.

4. Within 3 months from the date of termination of cooperative employment contract according to para 3, a social cooperative shall employ a person out of persons referred to 4 para 1 in place of the employee with whom the employment contract has been terminated.

5. A contribution of non-governmental organizations, ecclesiastical legal persons and -government units may consist in transferring or encumbering property or other rights as well as rendering other services for a social cooperative, and in particular rendering services by volunteers, employees of the local government units, ecclesiastical legal persons or non-governmental organizations.

In the case referred to in para 3, a social cooperative established by the local government units, ecclesiastical legal persons or non-governmental organizations may grant a guarantee for loans, credits or guarantee for return of received refund or funds for initiating economic activity, establishing or joining a social cooperative.

Art. 6. 1. The following documents shall be enclosed to the application for registration into National Court Register: 1) certificate from poviat labour office confirming that a person have a status of unemployed; 2) certificate confirming that a person who intends to establish a social cooperative, fulfils the conditions referred to in Article 4 para 1 point 2, or 3) certificate of the degree of disability of a person who intends to establish a social cooperative; 4) resolution of the decision making body of the local government units, ecclesiastical legal persons or non-governmental organizations on the establishment of a social cooperative, in the case where a founding body is a non-governmental organization, ecclesiastical legal person or -government unit.

2. The minister competent for social security shall specify, by way of regulation specimens of certificates referred to in para 1 point 2 taking into consideration unification and suitability thereof for the proceedings before the registry court.

3. A social cooperative shall not pay a court fee for the application for registration of a cooperative to National Court Register as well as for the applications for amendment of the entry and shall not pay for publication of those entries in Court and Economic Monitor.

Art. 7. 1. In a social cooperative the Supervisory Board shall be elected.

2. In a social cooperative where the number of members does not exceed fifteen persons, the Supervisory Board shall not be elected unless the statutes provides otherwise. In such case the competence of the Supervisory Board shall be performed by the General Meeting.

Art. 8. 1. The statutory activity of a social cooperative as regards its part covering social and vocational re-integration and activity referred to in Article 3 para 3 shall not be considered economic
activity within the meaning of the Act of 2 July 2004 on Freedom of the Business Activity (Dz.U. no 173, item 1807, as amended 6) and may be conducted as the statutory paid activity.

2. Article 8 and 9 para 1 and 2 of the Act of 23 April 2003 on Public Benefits and Voluntary Work shall apply accordingly to the statutory paid activity.

Art. 9. Conducting statutory paid activity by a social cooperative shall require setting apart such activity for the sake of accounting to the extent that enables determination of income, costs and results without the prejudice to the provisions on accounting

Art. 10. 1. The balance surplus shall be shared according to the resolution by the General Meeting and be allocated to:
1) the increase of the current reserves - not less than 40 %
2) purposes referred to in Article 2 para 2 and 3 – not less than 40 %
3) investment fund.
2. The balance surplus shall not be shared between social cooperative members, and in particular be assigned to the increase of the members’ fund as well as be assigned to shares’ interest.

Art. 11. A social cooperative may establish other own funds provided for by the provisions of the Act of 16 September 1982 – Cooperative Law or in the statutes.

Art. 12. 1. The employment relationship between a social cooperative and its member shall be concluded according to an employment contract and in the form determined by Article 201 of the Act 16 September 1982 – Cooperative Law. Provisions of Article 185 of the Act referred to in the first sentence thereof shall apply accordingly.
   1a. A social cooperative may employ the who are not a member of a cooperative provided that the number of persons referred to in Article 4 para 1 shall be not less than 50 % of the total number of a social cooperative members and persons employed in a social cooperative.
   2. A member of a social cooperative shall have the right to remuneration which does not cover the right to hold shares in the balance surplus.
   3. (repealed).
   3a. As regards persons referred to In Article 4 para 1 employed under the rules referred to in para 1, a part of remuneration corresponding to insurance premium due per each employed person for retirement, disability and health insurance and a part of individual costs of employer corresponding to insurance premium for retirement, disability and accident insurance per employed person according to the contract concluded between a staroste competent for the seat of a cooperative and a cooperative may be subject to the financing from the Labour Fund in the full amount for 24 months from the date of the employment and a half of that amount for the consecutive 12 months, to the amount corresponding to the month amount of a premium which is the basis for the minimum remuneration.
   3b. A staroste shall return paid premium referred to in para 3a every three months according to a documented cooperative’s application within 30 days from the date of submission thereof.
   3c. Each month a staroste may transfer advance payment for premiums referred to in para 3a according to documented cooperative’s application.
   By way of ordinance, the minister competent for social security issues shall specify the specimen referred to in para 3b hereto, and the procedure for returning of paid premiums, taking into account a type of required documentations which shall be enclosed to the application and necessity to ensure the conformity of support with the conditions of de minimis aid admissibility.

Art. 13. 1. The convicts who have been sentenced to custodial sentence may be employed in a social cooperative in accordance with the provisions of the Act of 6 June 1997 – Executive Penal Code (Dz. U. no 90, item 557, as amended 7).
   2. Persons referred to in para 1 shall not be the member of a social cooperative.

Art. 14. Volunteers may render services for a social cooperative as regards public benefit work conducted by this cooperative according to the rules provided for by the Act of 24 April 2003 on Public Benefits and Voluntary Work.
Art. 15. A social cooperative activity may be supported from the state budget or the budget of the local government units, and in particular by:
1) subsidies;
2) loans;
3) guarantees referred to in Article 5a para 6;
4) financial, accounting, economic, legal and marketing services or consulting;
5) refunding the cost of inspection.

2. Support referred to in para 1 shall be granted by way of resolution by the competent local government units or within the program of the minister competent for social security issues provided for by the provisions on social assistance for the purpose connected with the development of social cooperatives.


4. A certificate on granting support referred to in para 1 shall be issued according to the rules provided for by the Act of 30 April 2004 on the proceedings in the cases concerning social assistance (Dz. U. of 2007 no 59, item 404 and of 2008 no 93, item 585).

5. A certificate of granting support shall be issued by:
1) the competent district court for the place of registration in National Court Register – in the case referred to in Article 6 para 3;
2) a staroste – in the case referred to in Article 12 para 3a;
3) a body of the competent local government unit for the place of providing aid – in the cases referred to in para 1, 4 and 5 as well as in Article 5a para 5 and 6;
4) the minister competent for social security or entities that act on his behalf - in the cases referred to in para 1 point 1 and 5.

6. Support within the scope referred to in para 1 point 1 and 4 allocated for the implementation of tasks referred to in Article 8 shall not be considered social assistance provided that the amount of support shall not exceed the amount representing equivalent to the costs of a social cooperative operations decreased of income gained from economic activity.

7. Support referred to in para 1 point 1 and 4 shall be co-financed from the European Social Fund resources.

Art. 16. A social cooperative may associate only with the other social cooperative.

Art. 17. 1. A social cooperative may be divided according to the resolution by the General Meeting adopted by two-thirds majority.
2. As the result of the division only social cooperatives may be established.

Art. 18. A social cooperative shall be put into liquidation in the cases referred to in Article 113 para 1 point 1 and 3 of the Act of 16 September 1982 Cooperative Law, and also in the case of
1) cessation of using the phrase “Spółdzielnia Socjalna” (“Social Cooperative”) in its name;
2) decrease of the number of members below five in the case of natural persons, and below two in the case of legal persons or the increase of that number over fifty subject to Article 5 para 3;
3) exceeding the limit referred to in Article 5 para 6;
4) violation of the rules on sharing the balance surplus provided for by Article 10;
5) failure to meet the condition referred to in Article 5 para 1.

Art. 19. 1. In the case of liquidation of a social cooperative which has been established from public funds, the financial resources that remain upon the discharge the obligations, deposit appropriate amounts that guarantee of disputable or undue receivables and assigning the amounts for payment of shares shall be shared between its members, however not exceeding 20 % of resources. The remaining amount shall be donated for the Labour Fund.
2. In the case of liquidation of a social cooperative which has not used resources from the Labour Fund referred to in para 1, those resources shall be shared in whole between its members.
3. In the case of liquidation of a social cooperative, the General Meeting may adopt a resolution on
transfer of resources referred to in para 1 for non-governmental organization that implement tasks provided for by the Act of 24 April 2003 on Public Benefits and Voluntary Work, of the competent auditing association of social cooperative or other social cooperatives.

**Art. 20.** No later than by 30 June 2008, the Council of Ministers shall present the Sejm a report on the implementation and enforcement hereof for the period as of its entering into force until 31 December 2007.

**Art. 21.** The following amendments shall be introduced in the Act of 16 September 1982 Cooperative Law (Dz. U. of 2003 no 188, item 1848, of 2004 no 99, item 1001 and of 2005 no 122, item 1024):

1) In Article 6, para 2 shall have the following wording:

"§ 2. ‘2. The number of founders of a social cooperative being natural persons shall be at least ten, and those being legal persons – shall be at least three. In agricultural cooperatives the number of founders shall be at least five.’"

2) In Article 15, para 1 shall have the following wording:

"§ 1. ‘1. A cooperative numbers at least ten members and an agricultural cooperative at least five, unless the statutes shall require higher number of members.’;"

3) In part I ‘Cooperatives‘:

a) the name of title II shall have the wording:

‘Special provisions for agricultural cooperatives, agricultural circles and labour cooperatives’,

b) in title II section V shall be repealed.

**Art. 22.** In the Act of 15 February 1992 on Corporate Income Tax (Dz. U. of 2000 no 54, item 654 as amended 8) in Article 17 para 1 point 42 a full stop shall be replaced with a comma and point 43 shall be added in wording as follows:

"43) social cooperatives income expanded in the fiscal year for the purposes referred to in Article 2 para 2 of the Act of 27 April 2006 on Social Cooperatives (Dz. U. no 94, item 651) according to the rules provided for by hereof, as regards a part which is not calculated in deductible costs.’.

**Art. 23.** In the Act of 23 August 27 on Social and Vocational Inclusion and Employment of the Disabled (Dz. U. no 123, item 776, as amended 9) in article 28, para 1 shall be added in the wording as follows:

"1a. A social cooperative that has been established by transformation of disabled workers cooperative or blind persons cooperative shall acquire the status of the employer conducting a supported-employment enterprise if the employer apply for granting such a status within 3 months from the date of registration of a cooperative in National Court Register.’.

**Art. 24.** In the Act of 24 April 2003 on Public Benefit and Volunteer Work (Dz.U. No 96, item 873, as amended 10) in Article 11, para 3 shall have the following wording:

‘3. Non-governmental organisations and entities referred to in Article 3 para, social cooperatives and organizational units subordinated or supervised by public administration bodies shall be eligible to participate in the open bid tender referred to in para 2.’.

**Art. 25.** In the Act of 13 June 2003 on Social Employment (Dz. U. no 122, item 1143, as amended 11) in Article 16 para 1, point 2 shall have the wording as follows:

‘2) participants are entitled to take common economic activity in the form of a social cooperative according to the rules provided for in the provisions on social cooperatives.’.

**Art. 26.** In the Act of 20 June 2004 on Social Employment and Labour Market Institutions (Dz. U. no 99, Item 1001, as amended 12) in Article 106, para 2 shall have the wording as follows:

‘2. The Labour Fund income shall also be fees, payments, fines referred to in Article 115 and Article 119-124, fines imposed under the provisions on social assistance as well as financial resources transferred to the Labour Fund according to Article 19 of the Act of 27 April 2006 on Social Cooperatives (Dz. U. no 94, item 651).’.

**Art. 27.** 1. Cooperatives existing on the date of entry into force of the Act and acting pursuant to the
provisions of Part I Title II Section V of the Act of 16 September 1982 – Cooperative Law shall amend their statutes according to the requirements and procedure provided by hereto. Those amendments shall be notified to register by the cooperatives no later than 9 months from the date of entry into force of the Act.

2. The provisions of the statutes shall be in force pending the registration of amendments.

3. Cooperatives referred to in para 1 shall not pay court fees for application for registration amendments of their statutes in National Court Register and shall not pay for publication of this entry in Court and Economic Monitor.

**Art. 28.** The executive regulations passed according to Article 203a para 7 of the Act of 16 September 1982 – Cooperative Law shall remain in force to the date of entry into force of the regulation referred to in Article 6 para 2 hereto, however no longer than 6 months from the date of entry into force thereof.

**Art. 29.** 1. Disabled workers cooperative or blind persons cooperative which on the date of entry into force thereof had a legal capacity shall be entitled to transform into a social cooperative under the resolution of the General Meeting as regards:

1) transformation into a social cooperative, or

2) spinning off a part of a cooperative and transforming that part thereof into a social cooperative.

2. To a transformation referred to in:

1) para 1 point 1 the provisions on joining of cooperatives shall apply accordingly;

2) para 1 point 2 the provisions on division of cooperative shall apply accordingly;

3. A social cooperative established by transformation referred to in para 1 point 1 shall have all rights and obligations that were vested in disabled workers cooperative and blind persons cooperative.

4. A social cooperative established by transformation referred to in para 1 point 2 shall have all assets and rights and obligations resulting from the plan of division of disabled workers cooperative or blind persons cooperative referred to in Article 111 of the Act of 16 September 1982 – Cooperative Law.

**Art. 30.** The Act shall enter into force 30 days after the date of the publication.

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2) Amendments to the said Act have been published in Dz. U. of 2004 No 64, item 593, No 116, item 1203, of 210 No 210, item2135, and of 2005 No 155, item 1298, No 169, item 1420, No 175 item 1462 and No 249, item 2104.

3) Amendments to the said Act have been published in Dz. U. of 2004 No 273, item 2703, and of 2005, No 64, item 565, No 94, item 788, No 164, item 1366, No 175, item 1462 and No 267 item 2257.

4) Amendments to the said Act have been published in Dz. U. of 2004 No 69, item 624, No 99, item 1001, of 2005 No 164, item 1366 and No 175, item 1462.

5) Amendments to the said Act have been published in Dz. U. of 1997 No 160, item 1082 and of 1998 No 99 item 628, No 106, item 668, No 137, item 887, No 156, item1019, No 162, item 1118 and1126, of 1999 No 49, item 486, No 90, item 1001, No 95, item 1101 and No 111, item 1280, of 2000 No 48, item 550, No 119, item 1249, of 2001, No 39, item 459, No 100, item 1080, No 125, item 1368, No 129, item 1444, and No 154, No item 1792 and 1800, of 2002, No 169, item 1387m No 200, item 1679 and 1683, No 241, item 2074, of 2003, No 7, item 79, No 90, item 844, No 223, item 2217, No 228, item 2262, of 2004 No 96, item 959, No 99, item 1001 and No 240, item 2407, of 2005, No 44, item 422, No 132, item 1110, No 1362, No 164, item 1366 and No 167, item 1398 and 2006 No 63, item 440.

6) Amendments to the said Act have been published in Dz. U. of 2004 No 281, item 2777, of 2005, No 33, item 289, No 94, item 788, No 143, item 1199, No 175, item 1460, No 177, item 1468, No 178, item 1480, No 179, item 1485, No 180, item 1494, No 183, item 1538, and of 2006 No 17 item 127.

7) Amendments to the said Act have been published in Dz. U. of 1997 No 160, item 1083, of 1999 No 83, item 931, of 2000, No 60, item 701 and No 120, item 1268 and No 122 item 1318, of 2001, No
98, item 1071, No 111, item 1194 and No 151, item 1686, of 2002, No 74, item 676, No 121, item 1033 and No 200, item 1679, of 2003, No 111, item 1061, No 142 item 1380, item and No 179, item 1750, of 2004, No 93, item 889, No 210, item 2135, No 240 item 2405, No 243, item 2426 and No 273, item 2703, and of 2005, No 163, item 1363, Nr 178 item 1479.

Amendments to the said Act have been published in Dz. U. of 2000 No 60, item 700 and 703, No 86 item 958, No 103, item 1100, No 117, item 1228, and No 122, item 1315 and 1324 and of 2001, No 106, item 1150 No 110, item 1190, No 125, item 1363, of 2002, No 25 item 253, No 74, item 676, No 93, item 820, No 141, item 1179, No 169, item 1384, No 199, item 1672, No 200, item 1684, No 230, item 1922, of 2003, No 45, item 391, No 96 item 874, No 137, item 1302, No 180, item 1759, No 202, item 1957, No 217, item 2124, and No 223, item 2218, of 2004 No 6, item 39, No 29, item 257m No 54, item 535, No 93, item 894, No 121, item 1262, No 123, item 1291, No 146, item 1546, No 171, item 1800, No 210, item 2135, No 254, item 2533 and of 2005 No 25, item 202, No 57, item 491, No 78, item 684, No 143, item 1199m No 155, item 1298, No 168, item 1419 and 1420, No 179, item 1484, No 180, item 1495 and No 183, item 1538.

Amendments to the said Act have been published in Dz. U. of 1997 No 160, item 1082 and of 1998 No 99 item 628, No 106, item 668, No 137, item 887, No 156, item 1019, No 162, item 1118 and 1126, of 1999 No 49, item 486, No 90, item 1001, No 95, item 1101 and No 111, item 1280, of 2000 No 48, item 550, No 119, item 1249, of 2001, No 39, item 459, No 100, item 1080, No 125, item 1368, No 129, item 1444, and No 154, item 1792 and 1800, of 2002, No 169, item 1387, No 200, item 1679 and 1683, No 241, item 2074, of 2003, No 7, item 79, No 90, item 844, No 223, item 2217, No 228, item 2262, of 2004 No 96, item 959, No 99, item 1001 and No 240, item 2407, of 2005, No 44, item 422, No 132, item 1110, No 1362, No 164, item 1366 and No 167, item 1398 and of 2006 No 63, item 440 440.

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