



Republic
of Poland



**ANNUAL PROGRESS REPORT
ON THE IMPLEMENTATION OF
THE MEDIUM-TERM FISCAL-
STRUCTURAL PLAN FOR
2025-2028**

Warsaw, April 2026

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INTRODUCTION

The Member States of the European Union are required to report annually by 30 April on the implementation of their medium-term fiscal-structural plans¹. In accordance with the European Commission's² guidelines, these reports present the situation in the current year and in the previous years covered by the plan. The Polish '*Medium-term fiscal-structural plan for 2025-2028*'³ (hereinafter '*the Plan*') was adopted by the Council of Ministers on 8 October 2024. It aims to limit expenditure growth in 2025 as required by the EU legislation.

In November 2024 the European Commission positively assessed the expenditure path, a key element of the Plan. It was endorsed by the EU Council on 21 January 2025⁴ and in its recommendations to put an end to the excessive deficit⁵, issued on the same day, the Council indicated that the net expenditure growth rate outlined in the *Plan* has to be respected in order to put an end to the excessive deficit situation. At the same time, the Council required Poland to report biannually (in spring and autumn), starting on 30 April 2025, until the excessive deficit has been corrected, on progress made in the implementation of the Council recommendation. This year's *Annual Progress Report on the implementation of the 'Medium-term fiscal-structural plan for 2025-2028'* (hereafter '*the Report*') provides information, as it did last year, on the progress made in the implementation of the Council Recommendation.

The budgetary part of the Report (Chapter I) contains the execution of the expenditure growth in 2025 and its estimate for 2026, together with updated information on the measures supporting the reduction of the excessive deficit, in particular those included in the 2026 Budget Law. The structural part (Chapter II) presents progress in the implementation of the reforms and investments presented in the *Plan* to address the common priorities of the EU and country-specific recommendations of the EU Council to Poland issued within the European Semester. In addition, it includes information on measures to implement the European Pillar of Social Rights, information on the implementation of the Sustainable Development Goals, a report on the implementation of the Council recommendations to Poland, as well as information on the implementation of *the National Energy and Climate Plan* and progress on the digital transition.

This Report was adopted by the Council of Ministers on 28 April 2026. It uses information available until 31 March 2026 (unless otherwise stated).

¹ Article 21 of *Regulation (EU) 2024/1263 of the European Parliament and of the Council of 29 April 2024 on the effective coordination of economic policies and on multilateral budgetary surveillance and repealing Council Regulation (EC) No 1466/97* (hereafter '*the Plan Regulation*').

² *Guidance to Member States on the Information Requirements for the Medium-Term Fiscal-Structural Plans and for the Annual Progress Reports*

³ <https://www.gov.pl/web/finance/medium-term-fiscal-structural-plan>

⁴ *Council Recommendation on the approval of the national medium-term fiscal-structural plan of Poland*

⁵ *Council recommendation with a view to bringing an end to the situation of an excessive deficit in Poland*

I. NET EXPENDITURE PATH 2024-2026

Council Recommendations

Since July 2024, Poland has been⁶ subject to an excessive deficit procedure (EDP) based on a decision of the Council of the EU. On 21 January 2025, the Council of the EU adopted recommendations to Poland with a view to bringing the excessive deficit situation to an end, indicating that the expenditure growth rate presented in the *medium-term fiscal-structural plan for 2025-2028 needs to be adhered to in order to put an end to the excessive deficit situation*.

The European Commission's cyclical assessment of Member States' implementation of the recommendations of the Council of the EU (both for the excessive deficit procedure and for endorsing the medium-term fiscal-structural plans) consists solely of the assessment of compliance with the expenditure path recommended by the Council of the EU. In particular, the current *Report* includes the execution of the expenditure growth rate in 2025 and the forecast for 2026. Nationally financed net expenditure is subject to supervision by the EU institutions (cf. Box 1).

Box 1. Net expenditure in EU legislation

Net expenditure is general government expenditure reduced by:

- debt service costs,
- the impact of discretionary revenue measures implemented by the government that permanently increase the revenue level of the general government sector in the given plan year,
- expenditure on EU programmes fully financed by EU fund revenues,
- national co-financing expenditure for EU-funded programmes,
- cyclical unemployment expenditure, and
- one-off and temporary expenditure (having an incidental and non-permanent impact on general government expenditure).

Source: Ministry of Finance.

Table 1. Net expenditure path in the Council recommendation endorsing the plan

Years		2025	2026	2027	2028
Growth rate (%)	annual	6.3	4.4	4.0	3.5
	cumulative*	19.6	24.9	29.9	34.4

* The cumulative growth rate is calculated by reference to the base year 2023.

Source: *Council Recommendation endorsing the national medium-term fiscal-structural plan of Poland*.

Implementation of the Council Recommendation in 2025-2026

Compliance with the recommended net expenditure path is assessed by the European Commission on the basis of the final data for the previous year. This year, the Commission will assess adherence to the recommended expenditure path in 2025, both in annual and cumulative terms (for 2024-2025). By contrast, the binding assessment for 2026 will take place in spring 2027 and this year's Commission assessment will only be preliminary.

⁶ Council Decision (EU) 2024/2133 of 26 July 2024 on the existence of an excessive deficit in Poland

A significant increase in defence spending was an important driver of the pace of net expenditure growth in 2025. The elevated annual growth rate of this expenditure aggregate remains consistent with the allowed deviation resulting from the application of the national escape clause (NEC).

In 2024-2026, due to increased defence expenditure, the growth rate of general government net expenditure in annual (except 2026) and cumulative terms is projected to be higher than recommended by the Council.

Table 2. Forecast net expenditure path 2024-2026

	2024	2025	2026
Council recommendation			
1a. Net nationally financed primary expenditure (annual growth rate)	12.5	6.3	4.4
2a. Net nationally financed primary expenditure (cumulative growth rate)	12.5	19.6	24.9
Outturn / projection			
1b. Net nationally financed primary expenditure (annual growth rate)	13.3	8.4	3.6
2b. Net nationally financed primary expenditure (cumulative growth rate)	13.3	22.8	27.2

Source: Ministry of Finance, Council Recommendation endorsing the national medium-term fiscal-structural plan of Poland.

At the same time, taking into account the flexibility granted under the NEC, consistency with the Council recommendations will be ensured – no deviation from the recommended expenditure growth rate of the control account taking into account the flexibility granted under the NEC in 2024-2026.

Risk factors

This macroeconomic scenario has been prepared without taking into account the impact of the war in the Middle East on the economic situation in and around Poland this year. This conflict has a negative impact on the economy, both through the price-cost channel associated with the increase in oil and natural gas prices (and, as a result, fuel and logistics costs) and through the demand channel, due to increased uncertainty, which may translate into lower consumer and investment spending in Poland and in the export markets than in the scenario presented. In addition to factors directly affecting the Polish economy stemming from rising commodity prices, weaker cyclical conditions in major trading partners could further contribute to lower GDP growth projections.

In the March scenarios the ECB and the OECD revised their forecasts for the euro area, taking the increase in energy commodity prices in 2026 as the main assumption – for the ECB by around 30 % for crude oil and ca. 57 % for natural gas and in the case of OECD approx. 40 % and ca. 60 % relative to previous projections, assuming no relief measures. At the same time, both institutions assumed that the magnitude of deviations in energy prices from previously assumed trajectories would gradually decrease in the following years. On this basis, GDP growth projections for the euro area for this year were reduced (by 0.3-0.4 percentage points), while the inflation forecast for this year was revised upwards (in both cases by 0.7 percentage points).

At the same time, in view of the significant increase in fuel prices triggered by the situation in the Middle East, the Government has decided to introduce a temporary countermeasures package (Polish acronym: CPN), which aims to lower fuel prices by:

- the introduction of a maximum retail price for liquid fuels⁷,
- the reduction of the VAT rate from 23 % to 8 % on the sale of liquid fuels⁸ in the period from 31 March to 30 April 2026;
- a reduction in excise duty rates⁹.

The introduction of relief measures has a positive effect on prices, mitigating the impact of the shock. It should not affect the adherence to the recommended net expenditure path, as a tax on excess profits is planned to be introduced to offset the revenue shortfall resulting from the implementation of the CPN.

On 1 April 2026, the Court of First Instance in Brussels (Civil Division IV) delivered a non-final judgment in the case brought by Pfizer Export against the Republic of Poland. The case concerns a contract concluded by the European Commission with Pfizer in 2021 for the supply of COVID-19 vaccines and Poland's withdrawal from that contract in 2022. The General Court obliged Poland to take back the vaccine doses ordered (ca. 64 million doses) and to pay around EUR 1.3 billion (ca. PLN 5.6 billion).

In the absence of a final decision in the above-mentioned case (possibility of appealing against the judgment to set it aside or amend its wording), at this stage, the effect of this event has not been taken into account in the estimates of compliance with the recommended net expenditure path either. However, given the system of fiscal rules in force in Poland, any implementation of this expenditure will have to be financed within the available fiscal space, in such a way as to ensure compliance with national and EU fiscal rules.

⁷ Act of 27 March 2026 amending the Act on stocks of crude oil, petroleum products and natural gas and the rules of procedure in the event of threats to the fuel security of the State and disruptions to the oil market and the Act on the National Revenue Administration (Journal of Laws 2026, item 415). This price will be published by means of a notice issued by the Minister for Energy and will apply on the day following its publication, with the proviso that the price announced on the working day preceding Saturday, Sunday, public holiday and other non-working days will apply from the working day following those days.

⁸ Regulation of the Minister for Finance and the Economy of 28 March 2026 amending the Regulation on reduced rates of value added tax (Journal of Laws 2026, item 417), and the Regulation of the Minister for Finance and the Economy of 29 March 2026 amending the Regulation amending the Regulation on reduced rates of value added tax (Journal of Laws 2026, item 418).

⁹ Act of 27 March 2026 amending the Excise Duty Act (Journal of Laws 2026, item 414) and the Regulation of the Minister of Finance and Economy of 28 March 2026 on the reduction of excise duty rates on certain motor fuels (Journal Of Laws 2026, item 416). Up to: PLN 1239/1000 litres (previously PLN 1529/1000 litres)– in the case of the rate of excise duty referred to in Article 89(2) 1 point 2 of the Excise Duty Act, 2) PLN 880/1000 litres (previously PLN 1160/1000 litres) – in the case of the rate of excise duty referred to in Article 89(1) 1(6) of the Act, 3) PLN 880/1000 litres (PLN 1160/1000 litres) – in the case of the rate of excise duty referred to in Article 89(1) 1(8) of the Act.

I.1. Macroeconomic assumptions for 2026

Macroeconomic scenario

In 2025, GDP growth accelerated to 3.6 %, up from 3.2 % in 2024, while inflation stood at 3.6 %, the same as in 2024. In 2025, economic growth continued to be mainly driven by private and public consumption. However, due to the acceleration of growth in the euro area, including Germany, the contribution of net exports improved but remained negative (-0.4 percentage points in 2025 compared to -1.3 percentage points a year earlier).

This macroeconomic scenario is consistent with the *Multi-annual macroeconomic assumptions for 2026-2030*. The forecast assumes a cut-off date at the end of February this year.¹⁰ The outlook for the Polish economy is subject to uncertainty regarding the external environment, mainly linked to the armed conflict in the Middle East, which has resulted in a strong increase in energy commodity prices. Other relevant external risks include the impact of US customs policy, the US-EU political tensions, and possible escalation of the war in Ukraine. National risk factors include the further evolution of demographic changes and migration, linked to the situation in Ukraine, and the partial or delayed use of EU funds.

In 2026, real GDP growth in Poland will remain high at 3.6 %, the same level as in the previous year. This is mainly due to higher growth in gross fixed capital formation of 6.0 %. Investments will be stimulated by the use of funds from the *National Recovery and Resilience Plan* (NRRP) and, inter alia, expenditure under the *Port Poland* programme, as well as support for the construction project of the first nuclear power plant in Poland. With another year of rapid economic growth, we expect real GDP this year to exceed potential GDP, which will be reflected in a positive output gap of 0.4 % (following -0.1 % the previous year). Potential GDP growth will accelerate to 3.1 %, from 3.0 % last year.

Private consumption is forecast to grow by 3.7 % this year, the same as in 2025. Real wage growth in the national economy will be lower than last year (3.4 % vs 5.0 % in 2025). Public consumption is set to increase by 3.8 % (from 5.3 % a year ago) and its deceleration is mainly due to lower projected increases in labour costs and social transfers in kind. Both exports and imports will display lower growth rates, but the contribution of the external balance of goods and services to GDP will be similar to the previous year (-0.4 percentage points).

Consumer price inflation is projected to decline to 2.5 % in 2026, from 3.6 % in 2025. Energy price assumptions for individual consumers predate the outbreak of the war in the Middle East, and they include: the Energy Regulatory Office (ERO) gas tariffs in force from 25 February to the end of June, changes in electricity prices due to their lifted 'freezing', an increase in the capacity charge and the RES charge (for renewable energy sources), as well as rising distribution costs.

Similarly, the GDP deflator will decline to 2.5 % in 2026. Private and public consumption deflators will remain close to this level (2.5 % and 2.6 % respectively), while the forecast for the gross fixed capital formation deflator is 2.3 %. After two years of decline, increases will be recorded in export and import deflator dynamics (by 0.9 % and 1.0 % respectively), although the change in *terms of trade* will be close to neutral.

The LFS unemployment rate will remain at the same level as in 2025 at 3.1 %. This is slightly above the NAWRU equilibrium unemployment rate of 3.0 % this year. Labour supply will increase by 0.1 % and the number of employed persons will decrease by 0.1 %, which will be reflected in a slightly lower activity rate (declining from 58.6 % to 58.4 %).

¹⁰ This date mainly concerns exogenous (external) assumptions dating from before the outbreak of the war in the Middle East. For endogenous variables, the updates of historical data from 2025, published on 16 April 2026, have been taken into account.

For exchange rates, a technical assumption was made to stabilise exchange rates from the second quarter of this year at EUR/PLN 4.22 and USD/PLN 3.56 (two-week average exchange rates from 2 February to 15 February 2026). Oil prices were adopted on the basis of the average price of *futures* of the second week from February 2026. The growth assumptions for the European Union and the world are in line with the European Commission's November 2025 forecast.

Table 3. Macroeconomic assumptions

	ESA code	2023 (Levels)	2023	2024	2025	2026
GDP		bn PLN	growth rate	growth rate	growth rate	growth rate
1. Real GDP	B.1*g		0.2	3.2	3.6	3.6
2. GDP deflator			9.9	4.1	2.9	2.5
3. Nominal GDP	B.1*g	3415.3	10.1	7.4	6.6	6.2
Components of real GDP			growth rate	growth rate	growth rate	growth rate
4. Private consumption expenditure	P.3		-0.3	2.9	3.7	3.7
5. Government consumption expenditure	P.3		4.5	8.7	5.3	3.8
6. Gross fixed capital formation	P.51		12.7	0.4	4.4	6.0
7. Changes in inventories and net acquisition of assets (% of GDP)	P.52 + P.53		-0.2	1.0	1.1	1.2
8. Exports of goods and services	P.6		3.7	1.9	5.5	4.6
9. Imports of goods and services	P.7		-1.5	4.6	6.8	5.7
Contribution to real GDP growth			growth rate	growth rate	growth rate	growth rate
10. Final domestic demand			-3.0	4.6	4.1	4.0
11. Changes in inventories and acquisitions less disposals of valuables	P.52 + P.53		-5.7	1.1	0.1	0.0
12. External balance of goods and services	B.11		3.2	-1.3	-0.4	-0.4
Deflators and HICP			growth rate	growth rate	growth rate	growth rate
13. Private consumption deflator			9.5	3.4	3.8	2.5
14 p.m. HICP			11.4	3.6	3.6	2.5
15. Public consumption deflator			10.1	8.1	4.2	2.6
16. Investment deflator			6.4	2.7	1.6	2.3
17. Export price deflator (goods and services)			-1.2	-5.3	-2.7	0.9
18. Import price deflator (goods and services)			-3.8	-5.4	-1.9	1.0
The labour market		level	growth rate	growth rate	growth rate	growth rate
19. Domestic employment (1000 persons, national accounts)**		13839.2	0.0	0.7	0.1	-0.9
20. Average annual hours worked per person employed		2063.5	-0.6	-1.1	-0.5	-0.5
21. Real GDP per person employed			0.2	2.5	3.5	4.5
22. Real GDP per hour worked			0.8	3.6	4.0	5.1
23. Compensation of employees (bn NAC)	D.1	1336.3	14.1	10.9	10.6	6.5
24. Compensation per employee (= 23/19)		96.6	14.1	10.1	10.5	7.5

	ESA code	2023 (Levels)	2023	2024	2025	2026
			%	%	%	%
25. Unemployment (%)			2.8	2.9	3.1	3.1
Potential GDP and its components			growth rate	growth rate	growth rate	growth rate
26. Potential GDP			3.1	2.9	3.0	3.1
Contribution to potential growth						
27. Labour			-0.2	-0.4	-0.3	-0.2
28. Capital			1.6	1.5	1.5	1.6
29. Total factor productivity			1.7	1.7	1.7	1.7
			% pot. GDP	% pot. GDP	% pot. GDP	% pot. GDP
30. Output gap			-1.0	-0.7	-0.1	0.4

* CPI forecast.

** For employment. the source of data used for the scenario is the LFS (number of employees in 1000 persons).

Source: Ministry of Finance.

Table 4. External assumptions

	Description	2023	2024	2025	2026
1. Short-term interest rates	(%. annual average)	6.53	5.85	5.1	3.60
2. Long-term interest rates	(%. annual average)	5.82	5.58	5.49	5.05
3. EUR/USD exchange rate	(on average)	1.08	1.08	1.13	1.18
4. EUR/PLN exchange rate	(on average)	4.54	4.31	4.24	4.22
5. Global GDP growth (excluding EU)	(growth rate)	3.9	3.7	3.4	3.4
6. EU GDP growth	(growth rate)	0.4	1.1	1.4	1.4
7. Increase in the volume of world imports	(growth rate)	2.8	4.3	3.0	2.0
8. Oil prices	(Brent. USD/barrel)	81.44	79.33	68.49	65.41

Source: Ministry of Finance.

Table 5. Grants from the Recovery and Resilience Facility

% of GDP	2020	2021	2022	2023	2024	2025	2026
Revenue from RRF grants							
1. RRF grants as included in the revenue projections			0.0	0.1	0.3	0.6	1.7
2. Cash disbursements of RRF grants from EU			0.0	0.1	0.8	0.2	1.6
Expenditure financed by RRF grants							
3. Total current expenditure			0.0	0.1	0.2	0.2	0.6
4. Gross fixed capital formation							
5. Other capital expenditure							
6. Total capital expenditure (= 4+ 5)			0.0	0.0	0.1	0.4	1.1

Other costs financed by RRF grants

7. Reduction in tax revenue

8. Other costs with an effect on revenue

9. Financial transactions

Source: Ministry of Funds and Regional Policy

Table 6. Loans from the Recovery and Resilience Facility

% of GDP	2020	2021	2022	2023	2024	2025	2026
Revenue from RRF loans							
1. Disbursements of RRF loans from EU				0.6	1.0	0.4	1.2
2. Repayment of RRF loans to EU							
Expenditure financed by RRF loans							
3. Total current expenditure				0.0	0.0	0.2	1.6
4. Gross fixed capital formation							
5. Other capital expenditure							
6. Total capital expenditure (4+5)				0.0	0.1	0.3	0.7
Other costs financed by RRF loans							
7. Reduction in tax revenue							
8. Other costs with impact on revenue							
9. Financial transactions							

Source: Ministry of Funds and Regional Policy

I.2. Budgetary projections

Table 7. Main budgetary variables until 2026

	2023	2024	2025	2026
	% of GDP	% of GDP	% of GDP	% of GDP
1. Net lending/borrowing	-5.2	-6.4	-7.3	-6.8
2. Structural balance	-4.7	-6.0	-7.1	-7.0
3. Structural primary balance	-2.6	-3.8	-4.6	-4.3
4. Gross debt	49.5	54.8	59.7	65.1
5. Change in gross debt	5.2	5.3	4.8	5.4

Source: Ministry of Finance, Statistics Poland.

Updated deficit forecast for 2025-2026

According to preliminary information published by Statistics Poland (GUS), the general government deficit in 2025 was 7.3 % of GDP, 0.8 percentage points higher than in 2024 and 0.4 percentage points higher than projected for 2025 in the 2026 Budget Act and in the *Report on action taken by Poland under the excessive deficit procedure*.

The increase in the deficit in 2025 was mainly driven by the expenditure side, in particular investment, increases in social expenditure, public consumption and debt servicing costs. On the

other hand, expenditure growth has been contained by a significant reduction in government support for energy and heat consumers.

In 2025, general government investment expenditure as a share of GDP increased by 0.4 percentage points, mainly reflecting the government's decision to invest significantly in strengthening Poland's defence capabilities. Investment expenditure in the local government sub-sector increased by 0.1 percentage point of GDP.

Social expenditure (social benefits other than social transfers in kind) increased by 9 % in 2025, increased by 9% in 2025, with its share of GDP rising by 0.4 percentage points. (from 16.9 % to 17.3 %). This was mainly due to an increase in social security benefits, driven by a significant increase in the pension fund. At the same time, social assistance benefits increased by around 9 % y-o-y, due to the full annual effect of the introduction of the *Active Parent Scheme* and the *Support Allowance* in October 2024, as well as the entry into force of the social pension top-up in January 2025.

Compared to 2024, public consumption grew by 0.6 percentage points in 2025, mainly driven by an increase of 0.4 percentage point of GDP in labour costs. (10.2 % nominal growth). Wage growth spread evenly across the government sub-sector at 0.2 percentage points of GDP each. According to the 2025 Budget Act, the average annual rate of salary increase in the state budget is set at 105 %. However, it should be taken into account that part of the wages in the sector depend on the average wage in the national economy (e.g. minimum wage for medical professionals). The statistical effect also affected wage growth. 2024 was characterised by historically high salary growth (the 2024 Budget Act set the average annual rate of salary growth in the state budget, excluding persons holding state executive positions, at 120.0 %), which translated into an increase in the base used to determine the additional annual salary for employees of budgetary entities (the so-called 13th) paid in 2025. In addition, it should be noted that programmes such as the *Programme for the Modernisation of the Police, the Border Guard, the State Fire Service and the State Protection Service in 2022-2025*, the *Programme for the Modernisation of the Prison Service in 2022-2025*, the *Programme for the Development of the Armed Forces for 2021-2035*, which had an impact on the increase in staff numbers, continued in 2025. In 2025, changes were also made to the accommodation of police officers, the Border Guard officers, the State Fire Service officers, the Internal Security Agency officers, the Foreign Intelligence Agency officers, the Military Counterintelligence Service officers, the Military Intelligence Service officers and the State Security Service officers, i.e. the existing housing rights (rights to premises or equivalent for lack of premises, monetary equivalent for renovation of occupied dwellings and financial assistance for obtaining housing) were replaced by a new solution in the form of a right to accommodation, similar to the solutions in force in the national defence ministry. Housing benefits are classified under the EU methodology (ESA2010) as wage costs (remuneration in kind).

Social transfers in kind also contributed to the increase in public consumption, increasing by 0.2 percentage points as a share of GDP. The increase concerned the social security subsector and was due to higher health expenditure by private entities. The *Publicly Funded Health Care Act provides for an annual increase in funding for health care*. According to Article 131c of the Law, the planned public health expenditure could not be lower than 6.2 % of GDP_{t-2} in 2024 and 6.5 % of GDP_{t-2} in 2025.

In 2025, the cost of servicing government debt increased by 0.3 percentage points of GDP as a share of GDP, from 2.2 % to 2.5 % of GDP (nominal increase of around 21.8 % y-o-y). The main impact on this category is the cost of servicing the Treasury's debt, whose accrual dynamics were around 21 % and as a result their ratio to GDP increased from 1.9 % to 2.1 %.

The nominal increase in the cost of servicing the Treasury's debt, both cash-based and accrual-based, was mainly the result of:

- an increase in the State Treasury’s debt of around 20 %,
- lower average interest rates on debt serviced as a result of falling interest rates on domestic and foreign markets,
- the strengthening of the zloty against the euro and the USD (1.5 % and 5.6 % respectively).

At the same time, expenditure fell significantly in the category of subsidies (to businesses), i.e. a 0.5 percentage point decrease in relation to GDP y-o-y, partly due to a reduction in safety net measures to mitigate the increase in energy prices. In previous years, due to the COVID-19 pandemic and high inflation, there was an unprecedented increase in this category.

On the other hand, the reduction in safety net measures was linked to the lack of revenue from the gas contribution in 2025. The funds from this contribution in 2024 went to the Price Difference Payments Fund, which financed the freezing of gas prices for tariff-rate customers (households, hospitals, schools). The contribution was paid by energy companies that extract natural gas and generated excess revenues. The exclusion of the obligation to pay the gas contribution resulted in a drop in revenue of approximately 0.4 percentage points of GDP relative to 2024, which translated into a decrease of 0.2 percentage points of GDP in taxes on production and imports.¹¹

For other taxes, revenue from taxes on income and wealth increased in 2025 from 7.8 % in 2024 to 8.0 % of GDP, including PIT from 4.9 % to 5.2 % of GDP. In nominal terms, PIT receipts increased by 13.5 % y-o-y, while the total average gross wage fund in the national economy and pensions increased by 8.9 % y-o-y. The main reason for the increase in PIT receipts relative to GDP was the high increase in household taxable income while leaving the parameters of the tax scale unchanged, resulting in an increase in the effective tax rate for taxpayers accounting on the tax scale.

Social contributions increased by 8.4 % in 2025, representing an increase in relation to GDP from 15.1 % to 15.4 %. The main reason was the significant increase in the annual wage fund in the national economy, which outpaced GDP growth.

The general government deficit is projected at 6.8 % of GDP in 2026. This represents a 0.5 percentage point reduction in the deficit compared to 2025. The deficit reduction will be impacted by higher direct tax revenues (including the effect of no change in the parameters of the tax scale in PIT) and a further reduction in subsidy costs as a share of GDP. The outturn forecast for 2026 deteriorated compared to the draft budget law for 2026 by 0.3 percentage points, mainly due to the expected lower tax revenues, including VAT revenues.

The lower forecast of VAT revenue results mainly from taking into account the effect of the SAFE (*Security Action for Europe*) instrument. In the case of CIT and excise duties, the lower forecast for 2026 reflects weaker-than-expected revenue outturn in 2025. In addition, the lower excise duty revenue forecast reflects the failure to adopt changes to excise duty rates on alcohol, following the veto by the President of the Republic of Poland.

Table 8. Budgetary projections

	ESA code	2023 (levels)	2023	2024	2025	2026
Income		bn PLN	% of GDP	% of GDP	% of GDP	% of GDP
1. Taxes on production and imports	D.2	482.6	14.1	14.4	14.2	13.8
2. Taxes on income and wealth, etc.	D.5	252.9	7.4	7.8	8.0	8.4
3. Social contributions	D.61	486.1	14.2	15.1	15.4	15.5

¹¹ Act of 15 December 2022 on the special protection of certain customers of gaseous fuels in 2023 and 2024 in view of the situation on the gas market.

	ESA code	2023 (levels)	2023	2024	2025	2026
4. Other current revenue	(P.11+P.12+P.131) + D.39 + D.4 + D.7	168.6	4.9	4.9	5.1	5.5
5. Capital taxes	D.91	0.6	0.0	0.0	0.0	0.0
6. Other capital income	D.92+D.99	32.1	0.9	0.6	0.9	1.9
7. Total revenue (=1+ 2+ 3+ 4+ 5+ 6)	TR	1422.9	41.7	42.8	43.6	45.1
8. Of which: transfers from the EU (accrued revenue, not cash)	D.7EU+D.9EU	46.0	1.3	0.9	1.2	2.7
9. Total revenue other than transfers from the EU (=7-8)		1376.9	40.3	41.9	42.4	42.4
10 p.m. Revenue measures (increases, except EU-funded measures)		55.1	1.6	0.4	0.1	0.6
10b p.m. Revenue reductions financed by transfers from the EU (levels)						
11 p.m. One-off measures included in forecasts (levels, except for EU-funded measures)		0.0	0.0	0.0	0.0	0.0
Expenditure		bn PLN	% of GDP	% of GDP	% of GDP	% of GDP
12. Compensation of employees	D.1	348.8	10.2	11.6	12.0	12.0
13. Intermediate consumption	P.2	225.4	6.6	6.8	6.9	7.0
14. Interest expenditure	D.41	70.8	2.1	2.2	2.5	2.7
15. Social benefits other than social transfers in kind	D.62	532.8	15.6	16.9	17.3	17.5
16. Social transfers in kind via market producers	D.632	66.4	1.9	2.1	2.4	2.4
17. Subsidies	D.3	78.7	2.3	1.4	0.9	0.8
18. Other current expenditure	D.29 + (D.4-D.41) + D.5 + D.7 + D.8	60.6	1.8	2.2	2.4	2.7
19. Gross fixed capital formation	P.51	174.5	5.1	4.8	5.2	5.3
20. Of which: Nationally financed public investment		140.7	4.1	4.2	4.4	4.9
21. Capital transfer	D.9	43.5	1.3	1.0	1.2	1.6
22. Other capital expenditure	P.52+P.53+NP	-1.2	0.0	0.1	0.1	0.0
23. Total expenditure (=12+ 13+ 14+ 15+ 16+ 17+ 18+ 19+ 21+ 22)	TE	1600.4	46.9	49.2	50.9	51.9
24. Of which: Expenditure funded by transfers from the EU (= 8)		46.0	1.3	0.9	1.2	2.7
25. Nationally financed expenditure (23-24)		1554.3	45.5	48.3	49.6	49.2
26 p.m. National co-financing of programmes funded by the Union		14.0	0.4	0.3	0.3	0.4
27 p.m. Cyclical component of unemployment benefits		-0.1	0.0	0.0	0.0	0.0

	ESA code	2023 (levels)	2023	2024	2025	2026
28 p.m. One-off expenditure included in the projections (levels, excluding EU-funded measures)		0.0	0.0	0.1	0.1	0.0
29. Net nationally financed primary expenditure (before revenue measures) (= 25-26-27-28-14)		1469.7	43.0	45.8	46.7	46.2
Net nationally financed primary expenditure				growth rate	growth rate	growth rate
30. Growth in net nationally financed primary expenditure				13.3	8.4	3.6
Balances		bn PLN	% of GDP	% of GDP	% of GDP	% of GDP
31. Nominal result (= 7-23)	B.9	-177.4	-5.2	-6.4	-7.3	-6.8
32. Primary balance (=31+ 14)	B.9-D.41p	-106.7	-3.1	-4.3	-4.7	-4.1
Cyclical adjustment			% of GDP	% of GDP	% of GDP	% of GDP
33. Structural balance			-4.7	-6.0	-7.1	-7.0
34. Structural primary balance			-2.6	-3.8	-4.6	-4.3
Debt		bn PLN	% of GDP	% of GDP	% of GDP	% of GDP
35. Gross debt		1691.3	49.5	54.8	59.7	65.1
36. Change in gross debt-to-GDP ratio		178.4	5.2	5.3	4.8	5.4
Contributions to changes in gross debt						
37. Primary balance (= -32)			3.1	4.3	4.7	4.1
38. Snowball effect			-2.0	-1.2	-0.8	-0.8
39. Interest expenditure (= 14)			2.1	2.2	2.5	2.7
40. Growth			-0.1	-1.4	-1.9	-2.0
41. Inflation			-4.0	-2.0	-1.5	-1.4
42. Stock-flow adjustments (=36-38-39)			4.1	2.3	0.9	2.0
			%	%	%	%
43 p.m. implicit interest rate on debt (= 14 / DEBT(t-1))			5.2	4.8	4.9	4.8
Defence spending		bn PLN	% of GDP	% of GDP	% of GDP	% of GDP
44. Total defence expenditure - national financing	COFOG 2	74.6	2.2	2.9	3.4	3.4
45. Defence investment - national funding	COFOG 2, P.51g	22.2	0.7	1.1	1.6	1.3

Source: Ministry of Finance, Statistics Poland.

National escape clause

On 19 March 2025, the European Commission proposed to all Member States to temporarily deviate from the expenditure path previously recommended by the Council of the EU. In the Commission's view, this would allow EU countries to achieve permanently higher defence expenditure, which is necessary due to the exceptional circumstances of Russia's aggression against Ukraine and the related threat to European security.

On 8 July 2025, the Council of the EU adopted recommendations on the coordinated activation of *national escape clauses* (NECs)¹² in 15 Member States¹³, including Poland¹⁴, to enable Member States to move towards higher defence spending at national level while ensuring debt sustainability. The activation of this clause will allow Member States to deviate from the expenditure path recommended by the Council of the EU to the extent of the increase in defence spending compared to the situation before the war in Ukraine (i.e. in 2021), including expenditure incurred under the EU SAFE instrument, but not exceeding 1.5 % of GDP per year. However, it should be borne in mind that, despite the launch of the NEC, EU budgetary surveillance continues to function and its rules are in place. For Poland, defence expenditure in 2021 (according to the EU COFOG definition, i.e. the classification of government expenditure by function) amounted to 1.6 % of GDP. This means that defence spending under COFOG above the 3.1 % of GDP threshold will be treated in line with EU fiscal surveillance rules, i.e. like other expenditure falling under the definition of net expenditure.

Defence spending in Poland, as defined by the EU's COFOG definition, will increase to 3.4 % of GDP in 2025 and 2026. This represents a doubling compared to 2021 (the reference year proposed by the Commission) – an increase of 1.8 percentage points.

Updated forecast of measures for the reduction of the excessive deficit in 2025-2026

The government continues the actions presented in *the Information on the steps taken by Poland to implement the Council recommendation under the excessive deficit procedure* (hereinafter: *Information*), adopted in October 2025. Following the President of the Republic's veto on the laws containing tax changes, which were presented in the *Information* and were due to enter into force as of 2026, i.e.:

- an increase in the rates of excise duty on ethyl alcohol, beer, wine, fermented beverages and intermediate products,
- an increase in the levy on foodstuffs known as 'sugar levy',
- an increase in the flat-rate tax on PIT winnings from 10 % to 15 %;
- tightening the rules on the taxation of family foundations in the CIT;

it was decided to postpone the entry into force of these measures from 2027.

In addition, the magnitude of the impact of the actions presented in the *Information* has changed, including:

- an increase in the CIT rate for banks and in the tax on certain financial institutions (entry into force from 2026),

¹² The full definition and detailed description of the national escape clause mechanism is contained in *the 2025 Report on the implementation of the Medium-Term Fiscal-Structural Plan 2025-2028* (page 12).

¹³ Belgium, Bulgaria, Czechia, Denmark, Estonia, Greece, Finland, Croatia, Hungary, Lithuania, Latvia, Poland, Portugal, Slovakia and Slovenia. In addition, the NEC was activated for Germany in October 2025 and for Austria in February 2026.

¹⁴ Council Recommendation allowing Poland to deviate from the maximum growth rates of net expenditure as set by the Council under Regulation (EU) 2024/1263

- extension of the toll road network in Electronic Toll Collection System of the National Revenue Administration (SPOE KAS) and amendment of the electronic toll rates (entry into force from 2026),
- an increase the VAT rate to 23 % for alcohol-free counterparts of alcoholic beverages and energy drinks containing at least 20 % fruit, vegetable or fruit and vegetable juice (entry into force from 2026).

At the same time, the *report* takes into account the impact of the EU SAFE instrument on the general government. In view of the design of Article 20 of *Council Regulation (EU) 2025/1106 establishing the Security Action for Europe (SAFE) through the Reinforcement of the European Defence Industry Instrument*, a VAT exemption for the supply¹⁵ of defence products or other products for defence purposes is foreseen. This shortfall makes it necessary to reduce government expenditure in an equivalent way or to implement changes in taxes or social contributions that ensure that the measure is neutral to the government balance.

¹⁵ Including intra-community acquisitions and imports.

Table 9. Estimated impact of significant discretionary measures

Title/description of the action		One-off measure	Expenditure/ revenue	ESA code	2024	2025	2026
					% of GDP	% of GDP	% of GDP
I.	VAT measures (total), including:	No	Income	D.2	0.23	0.09	-0.09
	1. Effect of the withdrawal of the 'VAT Anti-Inflation Shield' – implemented in 2023	No	Income	D.2	0.29		
	2. Temporary reduction of VAT rates in 2024 and effect of returning to the correct rate in 2025	No	Income	D.2	-0.08	0.07	
	3. Introduction of mandatory e-invoicing under the National e-Invoicing System (KSeF)	No	Income	D.2			0.05
	4. Extension of the Electronic Transport Supervision System (SENT)	No	Income	D.2			0.01
	5. Increase in the VAT exemption threshold for small taxpayers from PLN 200,000 to PLN 240,000 as of 2026	No	Income	D.2			-0.01
	6. Increase in the VAT rate to 23 % for alcohol-free counterparts of alcoholic beverages and certain energy drinks	No	Income	D.2			0.00
	7. Impact of the SAFE instrument on VAT revenue	No	Income	D.2		-0.02	-0.14
II.	Excise duty measures, including:	No	Income	D.2	0.06	0.15	0.16
	1. Excise Duty Roadmap 2022-2027	No	Income	D.2	0.06	0.06	0.06
	2. Indexation of excise duty rates (update of the Excise Duty Roadmap)	No	Income	D.2		0.09	0.09
III.	CIT measures, including:	No	Income	D.2	0.00	0.02	0.16
	Increase in the CIT rate for banks and reduction of the tax rate on certain financial institutions	No	Income	D.5			0.16
IV.	PIT measures, including:	No	Income	D.5	0.42	0.32	0.28
	Maintaining the parameters of the tax scale in the PIT	No	Income	D.5	0.42	0.32	0.28
V.	Other measures (total), including:	No	Income		-0.31	-0.44	0.13
	1. "Low taxes" (Niskie Podatki)	No	Income	D.5	0.24		
	2. Energy-related revenues in 2023 (energy and gas write-off)	No	Income	D.2	-0.81		
	3. Energy-related revenues in 2024 (energy and gas write-off)	No	Income	D.2	0.42	-0.39	
	4. Contribution holiday (wakacje składkowe)	No	Income	D.61	-0.04	-0.01	0.00
	5. Extension of the toll road network SPOE KAS (including changes in 2024 and 2026)	No	Income	P.11	0.01	0.03	0.06
	TOTAL				0.41	0.14	0.64

Source: Ministry of Finance.

Key discretionary measures from the Plan in 2024-2026 (above 0.1 % of GDP)

I. VAT measures (total)

In 2023, the *Anti-Inflation Shield*, which included a reduction in VAT rates on certain food items, was extended to Q1-2024. This means that VAT rates have returned to the statutory (higher) level since Q2-2024. The deterioration in VAT revenues in 2025-2026 is due to the later-than-assumed implementation of the SENT system in the *Plan*¹⁶ (in 2026 instead of 2025).

At the same time, the construction of the SAFE instrument, exempting purchases made under this scheme from VAT, will have a negative impact on VAT revenue. The forecast takes into account a preliminary estimate of potential VAT losses due to SAFE. An update of the impact of SAFE will be presented in the next editions of *Information* and *Report*.

	2024	2025	2026
	% of GDP	% of GDP	% of GDP
<i>Plan</i>	0.23	0.14	0.04
<i>2026 report</i>	0.23	0.09	-0.09
Difference	0.00	-0.05	-0.13

Source: Ministry of Finance.

II. Excise duty measures (total)

	2024	2025	2026
	% of GDP	% of GDP	% of GDP
<i>Plan</i>	0.06	0.15	0.14
<i>2026 report</i>	0.06	0.15	0.16
Difference	0.00	0.01	0.01

Source: Ministry of Finance.

— *Excise Duty Roadmap 2022-2027*

Mechanism of action: an increase in the rates of excise duty on alcoholic beverages¹⁷, tobacco products¹⁸ and novel tobacco products¹⁹, as well as the setting of a minimum rate for smoking tobacco from 2022²⁰ and an increase in the minimum rate for cigarettes from 2022²¹.

Methodology: the method for estimating the effects of the action is set out in the Regulatory Impact Assessment as part of the legislative process (Sejm document 1673²²). These effects take into account receipts from both excise duties and VAT.

¹⁶ Electronic Transport Surveillance System – a state ICT system of the National Revenue Administration (KAS), which monitors the road and rail transport of ‘sensitive goods’ (fuel, alcohol, dried tobacco, waste), and clothing and footwear since 17 March 2026.

¹⁷ Indexation of rates for ethyl alcohol, beer, wine, fermented beverages excluding cider and perry and intermediate products by 10 % in 2022 and by 5 % each year between 2023 and 2027.

¹⁸ Indexation of the quota rate by 10 % each year between 2023 and 2027 for cigarettes, smoking tobacco, cigars and cigarillos, and for dried tobacco.

¹⁹ Indexation of the quota rate by 100 % as of 1.1.2022 and by 10 % each year between 2023 and 2027.

²⁰ 100 % of the total amount of excise duty, calculated on a price equal to the weighted average retail selling price of smoking tobacco.

²¹ Up to 105 % of the total amount of excise duty, calculated on a price equal to the weighted average retail selling price.

²² <https://www.sejm.gov.pl/Sejm9.nsf/druk.xsp?nr=1673>

— **Update of the Excise Duty Roadmap 2025-2027**

Mechanism of action: increase in excise duty rates for tobacco products and their substitutes²³ and inclusion of e-cigarette liquid in the scope of the above-mentioned map in 2025-2027 (increase in the excise duty rate for liquids by 75 %, 50 % and 25 % y-o-y) – introduction of a one-year validity period for excise stamps on e-cigarette liquids.

Methodology: the method for estimating the effects of the action is set out in the Regulatory Impact Assessment as part of the legislative process (Sejm document 692²⁴). The effects take into account both excise and VAT receipts.

— **Extending excise duty to new categories of products, i.e. vaping devices, kits of parts for vaping devices, nicotine sachets and other nicotine products, and broadening the scope of the definition of novel products.**

Mechanism of action:

- extension of excise duty to new categories of excise goods: vaping devices (reusable electronic cigarettes, heaters, multifunction devices), kits of parts for vaping devices, nicotine sachets and other nicotine products,
- extending the definition of novel products²⁵ to include novel tobacco-free products in the scope of excise duty,
- tax treatment of kits of parts for vaping devices,
- introduction of increased excise duty of PLN 40 per liquid for e-cigarettes contained in disposable e-cigarettes.

Methodology: the method for estimating the effects of the action is set out in the Regulatory Impact Assessment as part of the legislative process (Sejm document 981²⁶). These effects take into account both excise and VAT receipts.

III. CIT measures (total)

	2024	2025	2026
	% of GDP	% of GDP	% of GDP
Plan	0.00	0.05	0.00
2026 report	0.00	0.02	0.16
Difference	0.00	-0.03	0.16

Source: Ministry of Finance.

²³ Increase in: the specific component of the excise duty rate on cigarettes by 25 %, 20 % and 15 % relative to the rates in force in 2024, 2025 and 2026 respectively; the specific component of the excise duty rate on smoking tobacco by 38 %, 30 % and 22 % relative to the rates in force in 2024, 2025 and 2026 respectively; the specific component of the excise duty rate on novel products by 50 %, 20 % and 15 % relative to the rates in force in 2024, 2025 and 2026 respectively.

²⁴ <https://www.sejm.gov.pl/Sejm10.nsf/druk.xsp?nr=692>

²⁵ These are products which are: (a) a mixture containing tobacco or dried tobacco, (b) a mixture containing substances other than those referred to in (a) with and without nicotine, excluding liquid for electronic cigarettes and products used exclusively for medical purposes, (c) a mixture referred to in (a) or (b) and containing separately liquid for electronic cigarettes which, after heating, deliver an aerosol without combustion of the mixture, other than products referred to in Article 98(2). 1 and 99a(1) 1 (Article 2(1)(b) and (c)) Article 1(36) of the Excise Duty Act).

²⁶ <https://www.sejm.gov.pl/sejm10.nsf/druk.xsp?nr=981>

— **Increase in the CIT rate for banks and reduction in the tax rate on certain financial institutions**

Mechanism of action:

1. change in the CIT rate for banks to:
 - 30 % of the tax base in 2026;
 - 25 % of the tax base in 2027;
 - 23 % of the tax base in 2028 and subsequent years,
2. a reduction in the applicable rate of tax on certain financial institutions for taxable persons²⁷ referred to in the Act; from 0.0366 % of the tax base to:
 - 0.0329 % of the tax base in 2027,
 - 0.0293 % of the tax base from 2028 onwards.

This measure is in the nature of a windfall profit tax²⁸.

Methodology: the method for estimating the effects of the action is set out in the Regulatory Impact Assessment as part of the legislative process (Sejm document 1752²⁹).

IV. PIT measures (total)

— **Maintaining the parameters of the personal income tax (PIT) tax scale**

	2024	2025	2026
	% of GDP	% of GDP	% of GDP
Plan	0.38	0.25	0.24
2026 report	0.42	0.32	0.28
Difference	0.04	0.07	0.04

Source: Ministry of Finance.

Mechanism of action: the effect results from the progressivity of the PIT system in terms of taxable persons' income taxed under the tax scale.

Methodology: the progression effect was estimated using the POLAND microsimulation model on anonymised data from individual tax returns for 2024, which were indexed on an annual basis.

²⁷ Pursuant to Article 4(1)-(4) of the Tax on Certain Financial Institutions Act of 15 January 2016 (Journal of Laws 2016, item 68) these are:

(1) domestic banks within the meaning of Article 4(1)(1) of the Banking Act,
(2) branches of foreign banks within the meaning of Article 4(1)(20) of the Banking Act,
(3) branches of credit institutions within the meaning of Article 4(1)(18) of the Banking Act,
(4) cooperative savings and credit unions within the meaning of Article 2 of the Act of 5 November 2009 on cooperative savings and credit unions.

²⁸ According to the Statistics Poland, in 2024 the net financial result of banks in Poland was PLN 42.0 billion, i.e. an increase of 51.9 % year on year (compared to PLN 27.6 billion in 2023) – explanatory memorandum to the draft act (cf. footnote 29).

²⁹ <https://www.sejm.gov.pl/sejm10.nsf/druk.xsp?nr=1752>

V. Measures in the area of other taxes, levies and public charges (total)

	2024	2025	2026
	% of GDP	% of GDP	% of GDP
Plan	-0.30	-0.38	0.00
2026 report	-0.31	-0.44	0.13
Difference	-0.01	-0.06	0.13

Source: Ministry of Finance.

— **Extension of the SPOE KAS toll road network in 2024 and 2026 and increase in toll rates**

This measure was implemented after the adoption of the *Plan*.

Mechanism of action:

- 2024 – Extension of the network of national roads covered by the electronic toll system³⁰,
- 2026 – Extension of the network of national roads covered by the electronic toll system and the level of electronic toll rates³¹.

Methodology: the method for estimating the effects of the action is set out in the Regulatory Impact Assessment as part of the legislative process – website of the Government Legislation Centre, items RD106³² and RD247³³ respectively in the list of government legislative work.

Updated debt forecast for 2024-2026

Public debt management is geared towards the objective set out in the *Public Debt Management Strategy, i.e. to finance* borrowing needs in such a way as to ensure that long-term debt servicing costs are minimised within the adopted risk constraints.

The increase in debt as defined by the EU in 2025 was mainly a result of:

- net borrowing needs of the State budget (+ PLN 317.7 billion), mainly as a result of a deficit in the State budget of PLN 275.6 billion, balances of loans granted (+ PLN 19.6 billion), management of European funds (+ PLN 13.8 billion), funds to finance a deficit in the budget of European funds (+ PLN 13.5 billion);
- the transfer of government bonds on the basis of laws other than the *Public Finance Act* (+ PLN 17.9 billion);
- the increase in the *indebtedness of the Armed Forces Support Fund (AFSF)* by PLN 35.9 billion;
- the reduction in the consolidated debt of the Polish Development Fund (PFR) by PLN 33.7 billion as a result of the redemption of bonds PFR0325 and PFR0925,
- exchange rate differences (PLN -14.5 billion) – strengthening the zloty against the euro, the USD and the JPY while weakening against the SEK.

The government debt-to-GDP ratio as defined by the EU is projected to increase to 65.1 % in 2026, thus exceeding the 60 % debt reference value of the Treaty on the Functioning of the EU.

³⁰ Cabinet Regulation of 22 October 2024 amending the Regulation on national roads or sections thereof on which an electronic toll is levied and the level of electronic toll rates (Journal of Laws 2024, item 1574)

³¹ Cabinet Regulation of 8 January 2026 amending the Regulation on national roads or sections thereof on which an electronic toll is levied and the level of electronic toll rates (Journal of Laws 2026, item 33)

³² <https://legislacja.rcl.gov.pl/projekt/12388001>

³³ <https://legislacja.rcl.gov.pl/projekt/12404301/katalog/13169945#13169945>

The increase in the debt-to-GDP ratio in 2026 will mainly be a consequence of the evolution of the borrowing needs of the state budget and the funds set up at Bank Gospodarstwa Krajowego, notably the Fund for the Support of the Armed Forces, and the growth rate of nominal GDP.

Table 10. General government debt in 2024-2026

	2024 % of GDP	2025 % of GDP	2026 % of GDP
Gross debt	54.8	59.7	65.1
change in debt-to-GDP ratio	5.3	4.8	5.4
Plan (<i>Strategy for Public Debt Management 2026-2029</i>): gross debt		59.8	65.4
Difference [Gross debt – Plan]		-0.1	-0.3

Source: Ministry of Finance.

The general government debt-to-GDP ratio in 2025 was at a level close to the forecast *presented in the Public Finance Debt Management Strategy 2026-2029*. The lower ratio vis-à-vis the Strategy in 2026 is due, among other things, to updated assumptions on the liquidity management of the state budget, the balance of loans from the RRP and the evolution of nominal GDP growth.

II. REFORMS AND INVESTMENTS

The structural part of the Report consists of a list of reforms and investments planned for 2025-2028 (Table 11). These actions were included in the *Plan* adopted by the Council of Ministers on 8 October 2024. The table provides a list of actions indicating their implementation status. More information on the implementation of each of these actions is provided later in the *Report*. The *report* shows the actions taken so far under each reform or investment and those planned to be taken in 2026.

The tabular annexes to the *Report*, which provide information on the implementation of the *European Pillar of Social Rights (EPSR)* and the *Sustainable Development Goals (SDGs)*, show actions that fall outside the scope of the *Plan*. This is due to the purpose of these Annexes, which is to show a wider range of actions taken in Poland in response to the needs arising from the principles of the EFPS and *the Sustainable Development Goals*. As regards progress on the implementation of the EU Council Recommendations to Poland (CSR), for reasons of transparency, information was provided on the actions taken in 2025.

The structural part of the *report* includes measures also implemented under *the Recovery and Resilience Plan (RRP)*. As expected by the Commission, they are reported in the European FENIX database. The convergence of the deadlines for submitting the *Report* to the European Commission and for updating the European FENIX database with data from the first quarter of 2026 makes it impossible to provide up-to-date and complete information on the implementation of the measures included in the RRP in the *Report*. For this reason, an extract from the FENIX database is not annexed to this *Report*. The FENIX database will be completed by the RRP Coordinating Authority – Ministry of Development Funds and Regional Policy by 30 April 2026 at the latest. The information will be available at: <https://webgate.ec.europa.eu/fenix/bi-annual/milestones/PL>.

Table 11. Reforms and investments in 2025-2028 against the backdrop of the 2025 EU Council recommendations and common EU priorities

LP.	Reforms and investments	RRP/Partnership agreement	EU Council Recommendations to Poland	Common priorities of the EU34	Action status
Competitiveness of the economy					
1.	Increasing innovation and competitiveness of the economy – Draft Act – <i>Industrial Property Law</i> – PORP/MEDT ³⁵			Priority 1 Priority 2	Not completed
2.	Expanding access to public procurement for small and medium-sized enterprises – MEDT		CSR 3.3	Priority 1	On-track
The labour market					
3.	(a) Reform and investment in support of reform of labour market institutions – MFLSP (b) Increase in labour market participation through the development of long-term care – MH/MFLSP/CPM (senior policy)	<i>RRP A4.1: Effective institutions for the labour market.</i> <i>RRP A4.1.1: Investment in support of labour market institution reform.</i> <i>RRP A4.6: Increase labour market participation of certain groups by developing long-term care.</i> <u>Partnership Agreement 2021-2027</u> <i>1.4. A more social Europe (PO4).</i>	CSR (2024) 3.1	Priority 2	Completed in the field of legislation On-track in the field of investment On-track
Digitalisation of the economy					

³⁴ List of priorities: (1) A fair green and digital transition, (2) Social and economic resilience, (3) Energy security.

³⁵ The full names of the authorities responsible for the action are given in Chapter II.1.

4.	High-speed internet access for all – MDA	<p><u>RRP C1.1.1</u> Ensuring access to very high-speed internet in white spots.</p> <p>Partnership Agreement 2021-2027 1.1. Objective “A more competitive and smarter Europe by promoting innovative and smart economic transformation” (PO1).</p>	CSR (2024) 3.3	Priority 1	On-track
5.	Robotisation and digitalisation of businesses – MSA	<p><u>RRP A2.1.1</u>: Investments in robotisation and digitalisation in enterprises.</p> <p>Partnership Agreement 2021-2027</p> <p>1.1.Objective “A more competitive and smarter Europe by promoting innovative and smart economic transformation”.</p>	CSR (2024) 3.3	Priority 1	On-track
6.	Supporting advanced digital transformation – MDA	<p><u>RRP C4.1.1</u>: Supporting the digital transformation of businesses with the use of cloud computing.</p>	CSR (2024) 3.3	Priority 1	On-track
Green economy/sustainability					
7.	Green transition in urban areas Draft Act amending the <i>Environmental Protection Act and certain other acts (UC33)</i> – MCE/MDFRP	<p><u>RRP B3.4</u>: Investments for a comprehensive green transition of cities.</p> <p>Partnership Agreement 2021-2027</p>	<p>CSR 4.3</p> <p>CSR 4.4</p>	Priority 1	<p>Completed within the scope of the Act</p> <p>On-track in the field of investment</p>

11.	Energy storage systems – MCE Installation of a large-scale battery energy storage system (BESS). Modernisation of existing pumped storage facility	<u>RRP G1.1.3: Energy storage systems – non-repayable support.</u> <u>RRP G3.3.1: Energy storage systems – repayable support.</u>	CSR 4.3	Priority 1 Priority 3	On-track
12.	Development of hydrogen technologies (a) Investment in hydrogen, hydrogen manufacturing, storage and transport – MCE (b) Improving the conditions for the development of hydrogen technologies and other decarbonised gases – MCE	<u>RRP B2.1.1: Investment in hydrogen, hydrogen manufacturing, storage and transport – non-repayable support</u> <u>RRP B2.1: Improve conditions for the development of hydrogen technologies and other decarbonised gases.</u>	CSR 4.3	Priority 1 Priority 3	On-track Completed
13.	Energy infrastructure; (a) Development of transmission networks, smart electricity infrastructure – MCE (b) Construction or modernisation of electricity distribution networks in rural areas for the connection of new RES (renewable energy sources) – MCE (c) Energy infrastructure (measure 2.3 FEnIKS) – MCE (d) European Funds for Eastern Poland 2021-2027 programme (EFEP).02.01 Energy distribution – MCE	<u>RRP G1.2.3: Transmission networks and smart electricity infrastructure – non-repayable support.</u> <u>RRP G 1.2.4: Construction or modernisation of electricity distribution networks in rural areas to enable the connection of new renewable energy sources – non-repayable support</u> <u>Partnership Agreement 2021-2027:</u> Policy objective 2: A greener, low-carbon Europe.	CSR 4.3	Priority 1 Priority 3	Delayed On-track On-track On-track

		Specific objective 2.3 <i>'Development of smart energy systems and grids and energy storage systems outside the trans-European energy network (TEN-E)'.</i>			
14.	Support to sectors of the Polish economy that directly bear the costs of the energy transition - MCE	<u>RRP G3.1.4</u> <i>Support to the national energy system (Energy Support Fund).</i>	CSR 4.3	Priority 1 Priority 3	On-track

Source: Ministry of Development and Technology.

II.1. Information on the implementation of reforms and investments from Table 1 1

Area: Competitiveness of the economy

1. *Increasing innovation and competitiveness of the economy – Draft Industrial Property Law Act (Patent Office of the Republic of Poland/Ministry of Economic Development and Technology)*

The draft *Industrial Property Law Act* (UC81 – entered in the Council of Ministers' List of Work on 23 December 2024) comprehensively regulates issues relating to the protection of industrial property.

Main actions taken:

- Additional consultations were carried out in 2025 on solutions that significantly change the current regulation so that the proposed solutions respond as much as possible to the needs of the users of the industrial property system.
- It was considered justified to exclude provisions related to the alignment of national legislation with *Regulation (EU) 2023/2411 of the European Parliament and of the Council on the protection of geographical indications for craft and industrial products* and to place them in a separate law amending the existing *Industrial Property Law of 30 June 2000*. This amendment, as draft UC143, was included in the Council of Ministers' List of Work on 10 February 2026 and the draft law was sent for inter-ministerial consultation, public consultation and opinion on 24 February 2026.
- In 2025, the draft act amending the *Industrial Property Law Act* (UDER85) was also under discussion, implementing the request of the Government's Group on Deregulation concerning issues related to the protection of trade secrets in proceedings before the Patent Office of the Republic of Poland. The draft act was included in the Council of Ministers' List of Work on 30 July 2025, and on 8 September 2025 the draft was sent for inter-ministerial consultation, public consultation and opinion. In view of the very negative views expressed by users of the industrial property system during the consultation, steps have been taken to withdraw the draft from further legislative work.

Key actions to be taken in 2026:

- In 2026, the draft UC81 should go through the legislative procedure, i.e. be subject to a consultation process, be adopted by the Council of Ministers and by Parliament.

2. *Expanding access to public procurement for the SME sector (Ministry of Economic Development and Technology)*

Main actions taken:

- Substantive support for small and medium-sized enterprises (SMEs) in the form of a training cycle for applying for public contracts: the cycle of trainings launched in 2023 for SMEs continued in 2025. Over 1000 SME representatives were trained in free and full-day training in regional cities, in a total of 48 trainings (completed action).
- Creation of an online platform pzp.gov.pl for public procurement market participants. The platform will provide a state-of-the-art repository of public procurement knowledge. The implementation of the project started in 2023 continued in 2025. The third phase of the project has been accepted, consisting of the creation of the following modules: Knowledge, Forum, Consortium, Case Law Search, Controls. In addition, two further modules have been developed: Certification database and eKIO (continued, on schedule).
- *The Act on the Certification of Public Procurement Contractors* was adopted on 5 August 2025. In substance, the law will enter into force on 12 July 2026 (continued, on schedule).

Key actions to be taken in 2026:

- Making further modules of the pzp.gov.pl platform available for public use by public procurement market participants.
- Drafting of implementing acts for the Act of 5 August 2025 on the certification of public procurement contractors. The Act provides for the adoption of the following regulations: Article 5(4) – on capacity levels, Article 24(5) – as regards the certificate’s design and data content, Article 25 – as regards the certification procedure.

Area: The labour market

3.

a) *Reform and investments in support of the reform of labour market institutions (Ministry of Family, Labour and Social Policy)*

In Q2 2025, the legislative process for two legal acts was completed – the *Act of 20 March 2025 on the labour market and employment services* and the *Act of 20 March 2025 on the conditions for the admissibility of entrusting work to foreigners in the territory of the Republic of Poland* entered into force on 1 June 2025.

As part of the fourth revision of the RRP, the standards for the functioning of *the PES in Poland (management performance framework)* were replaced by the publication of the *Public Employment Services Development Plan for 2025-2027*.

The investment part (training of PES staff) is ongoing. Action status: On-track.

Main actions taken:

- The legislative process of the laws has been completed and the new regulations have entered into force.
- A document entitled *Public Employment Services Development Plan 2025-2027* has been drafted and published on the website of the Ministry of Family, Labour and Social Policy.
- Training aimed at increasing the capacity of public employment services to support the labour market has been provided to PES employees.

Key actions to be taken in 2026:

- Continuation and completion of the training for PES staff.

b) *Increase in labour market participation through the development of long-term care (Ministry of Health/Ministry of Family, Labour and Social Policy/Chancellery of the Prime Minister – Senior Policy)*

Main actions taken:

- Preparation and implementation of inter-ministerial consultations *on the draft act amending the Social Assistance Act* (Draft UD340 under examination by the Standing Committee of the Council of Ministers), which includes a delegation to issue a regulation on care services. The project also received a positive opinion from the Joint Government and Local Government Commission. Preparation of a draft regulation on care services.
- Preparation of a draft act on the coordination of long-term care and older people (UD326), laying down a common basis for health and social assistance systems to define long-term care and the rules for its coordination between the two systems. Draft regulation on the organisational standard of healthcare services provided by medical entities delivering nursing and care services as part of long-term care.

- Within the framework of the EC's Technical Support Instrument, the development by the OECD of a report on the state of play of the provision and monitoring of the quality of long-term care by entities managing the system and providing health and social services. Development by the OECD of a report on good practices for ensuring and monitoring the quality of long-term care.
- Prepare analytical material for the public expenditure review to assess the effectiveness of public funding for long-term care.

Key actions to be taken in 2026:

- Continue the legislative steps for the adoption and entry into force of the *Act amending the Social Assistance Act* (UD340) and the *Care Services Regulation*, as implementation of milestone A70G of the RRP.
- Conduct the legislative process and adopt the draft law on coordination of long-term care and elderly people.
- Development of a report presenting a definition of the quality of long-term care in the health and social care system, an integrated system of quality monitoring and evaluation, data collection and use. Presentation of the report of the Interdepartmental team on systemic solutions for older people.
- Produce an overview report on public expenditure on long-term care financing, agree it with project participants and present it to the Interdepartmental team on systemic solutions related to older people.

Area: Digitalisation of the economy

4. High-speed internet access for all (Ministry of Digital Affairs)

Continuation of efforts from previous years aimed at eliminating the areas of digital exclusion, the so-called *Next-generation access* (NGA) white spots, by ensuring universal access to very high-speed internet.

Main actions taken:

- The implementation of projects from three calls under Investment C1.1.1 of the RRP and one call under the European Funds for Digital Development programme (priority 01) carried out in 2023-2024 continued.
- A fourth competition for the provision of high-speed internet in NGA white spots under the above-mentioned investment C1.1.1 was conducted and concluded.

Key actions to be taken in 2026:

- Continuation of the above-mentioned activities under the RRP and FERC. In the case of the RRP, the targets will also be settled with the Commission in connection with the end of the implementation period of the RRP in 2026.

5. Robotisation and digitalisation of enterprises (Ministry of State Assets)

The objective of the investment is to implement projects implementing solutions contributing to the digital transition, in particular projects related to robotisation, artificial intelligence or digitalisation of processes, technologies, products or services.

Main actions taken:

- The procedure for selecting projects for support was completed and the ranking list from the selection of projects submitted for support under the competitive procedure was published on 26 September 2024, while the ranking list from the selection of projects submitted for support under the non-competitive procedure was published on 2 October 2024.
- On 4 February 2025, 24 June 2025, 5 August 2025, 26 November 2025 and 28 January 2026, updated ranking lists from the selection of projects submitted for support under the competitive procedure were published.
- According to the updated lists, 76 projects were recommended for support, including 20 with reduced support due to the exhaustion of the available allocation. In total, 61 contracts were signed for projects selected in a competitive procedure and 10 contracts were signed for projects selected in a non-competitive procedure. So far, 23 projects have been implemented.

Key actions to be taken in 2026:

- Confirmation of the achievement of the A29G indicator, i.e. the implementation of 40 projects by 30 June 2026 and their settlement by 31 August 2026, as described in the CID.
- Settlement of all contracts and projects under investment A2.1.1 by 31 December 2026.

6. Supporting advanced digital transformation (Ministry of Digital Affairs)

The objective of investment C4.1.1 from the RRP, implemented on the basis of a contract by BGK (Bank Gospodarstwa Krajowego), is to increase the competitiveness of Polish entrepreneurs and improve the security of infrastructure and build digital competences in the digital transition, with a particular focus on cloud computing and other modern technology solutions.

Main actions taken:

- On 9 July 2025, BGK launched a call for loan applications. Due to high interest, the call was suspended on 1 October 2025. By the time the call was suspended, BGK had received 226 loan applications for a total value of almost PLN 11.8 billion.
- In 2025, 9 contracts worth PLN 953 million were concluded.

Key actions to be taken in 2026:

- Contracting 100 % of the funds in line with the implementation deadline of the indicator in the CID and the Investment Strategy, i.e. Q3 2026.
- Transfer of the full allocation envelope to BGK on schedule – last instalment in Q3 2026

Area: Green economy/sustainability

7. Green transition in urban areas. Draft Act amending the Environmental Protection Act and certain other acts (UC33) (Ministry of Climate and Environment/Ministry of Development Funds and Regional Policy)

The legal framework for the project was created by the adoption of the Act amending the *Environmental Protection Act and certain other acts* (which also included amendments to the Act on the principles governing the implementation of development policy in the field of the Regional Development Fund) Of Laws 2024, item 1940). The project is being implemented under Investment B3.4.1 (Investments for the green transition of cities) and under the European Funds for Eastern Poland Programme (EFEP) - Measure 2.2 (Adaptation to climate change).

The RRP investment aims to support the green and energy transition by providing funding for specific types of investments affecting the 'greening' of urban areas, climate change mitigation

and adaptation, more efficient use of resources, reduction of pollution, tackling biodiversity loss, or the regeneration of buildings and urban spaces.

The measure under the EFEP (allocation of EUR 163.43 million) aims to increase the resilience to the risks arising from climate change, using nature-based solutions, of medium-sized cities losing socio-economic functions and others from the sub-regions with the highest cumulation of marginalised municipalities – in both cases between 20 and 100 thousand inhabitants – from the Eastern Poland macro-region.

Main actions taken:

- The call under the Green Urban Transformation Instrument (Investment B3.4.1 of the RRP) was suspended on 1 May 2025. On 12 December 2025, the Council of the EU approved the fourth revision of the RRP, as a result of which the existing B27L indicator was replaced by the B27aL indicator and the target value for the B27aL indicator was increased from 390 to 1033 completed projects.
- Under the EFEP Measure 2.2, two contest procedures for infrastructure projects have taken place so far in 2023 and in 2024-2025; as a result of the second call in 2025, during the reporting period, 12 projects were contracted for a total value of more than PLN 252 million. Between 15 December 2025 and 15 April 2026, the last call for infrastructure projects was ongoing (call allocation: PLN 210 million).

Key actions to be taken in 2026:

- Achievement and settlement of the RRP B27aL indicator – 1033 projects implemented under the Green Urban Transition Facility.
- Conducting a call for developing/updating the Urban Adaptation Plan for climate change (call allocation: PLN 3 million, deadline: 16/02/2026 – 16/04/2026).
- Monitoring the physical and financial progress of projects implemented under the EFEP Measure 2.2.

8. More sustainable use of water resources in rural areas (Ministry of Agriculture and Rural Development)

The implementation of investment *B3.3.1 Investments in enhancing the potential of sustainable water management in rural areas* was completed in Q4 2025 due to the removal of investment B3.3.1 from RRP funding in the 4th revision of the RRP.

State of play of the implementation of the Common Agricultural Policy Strategic Plan 2023-2027 interventions: *I.10.4 Investments contributing to environmental and climate protection, I.10.8 Land consolidation with post-consolidation development, I.10.10 Infrastructure in rural areas and implementation of the Smart Villages concept (Area A Investments in individual waste water treatment systems)* – in line with the timetable.

Main actions taken:

as regards the investment of the RRP:

- Calls for applications for support were launched and carried out.
- 75 support agreements were concluded, including:
 - 12 with farm advisory centres for activating rural residents in the form of Local Water Partnerships for action to improve water management (Area A);
 - 62 with municipalities for the implementation of projects relating to the construction, reconstruction, extension of water drainage facilities and small

water facilities, with a view to developing a nationwide water retention system in rural areas (area B),

- 1 with the State Water Management – Polish Waters for the inventory of water drainage facilities in order to create an up-to-date database of water drainage facilities and drainage land (area C).

— Funds have been paid to final recipients of support (the total value of the above-mentioned projects accounted for is more than PLN 114.5 million).

— The projects were completed by the end of 2025.

as regards the *Strategic Plan for the Common Agricultural Policy 2023-2027*:

— ARiMR is currently processing aid applications submitted under intervention I.10.4 in the 2024 call. As part of the applications submitted, the applicants planned to carry out 17671 above-ground water retention tanks and 836 underground water retention tanks. As of 3 February 2026, 38 aid applications have been submitted under intervention I.10.8 for an amount of more than PLN 512 million.

Key actions to be taken in 2026:

— As part of the intervention of the Strategic Plan for the Common Agricultural Policy 2023-2027 I.10.8 *Land consolidation and post-consolidation management*, the servicing of existing calls/start-up of subsequent calls, in accordance with the implementation schedules for individual provincial governments.

9. Implementation of Directive 2020/2184 of the European Parliament and of the Council of 16 December 2020 on the quality of water intended for human consumption (Ministry of Infrastructure)

Main actions taken:

— In order to implement Directive (EU) 2020/2184, a *draft law amending the Collective Water Supply and Collective Waste Water Disposal Act and certain other acts was being prepared by the Ministry of Infrastructure in 2025*. Following its adoption by the Council of Ministers, on 31 July 2025 the bill was referred to the Sejm. The law was adopted by the Sejm on 26 September 2025. Since the Senate of the Republic of Poland did not table amendments, it was sent for signature to the President of the Republic of Poland. On 7 November 2025, the President of the Republic of Poland refused to sign the law and requested that it be re-examined by the Sejm.

— On 29 December 2025, a parliamentary bill *amending the Collective Water Supply and Collective Waste Water Disposal Act and certain other acts implementing Directive (EU) 2020/2184* was submitted to the Sejm. This law was adopted by the Sejm on 13 March 2026 and forwarded to the Senate. The Senate adopted the law without amendments on 8 April 2026.

Key actions to be taken in 2026:

— Continue the legislative process of the law adopted by the Sejm on 13 March 2026 on the basis of the parliamentary bill. Following the completion of the legislative process and the entry into force of that law, the adoption of the implementing acts required by that law.

Area: Energy infrastructure/security

10.

a) Offshore wind energy development (Ministry of Climate and Environment)

Main actions taken:

- A regulation has been issued on the maximum price for electricity generated in an offshore wind farm and injected into the grid that may be indicated in bids submitted in an auction by generators (*Journal of Laws 2025, item 41*). The setting of a maximum price was necessary for the start of phase II of the support scheme and therefore for the timely and sustainable development of offshore wind farms in Poland.
- The Act amending the Act on the promotion of electricity generation in offshore wind farms and certain other acts (*Journal of Laws 2025, item 1535*), which enabled the first auction to be held for offshore wind farms, as well as solutions to improve the implementation of offshore wind investments.
- The first auction for offshore wind farms took place on 17 December 2025. Four generators took part in the auction, from which three winners were selected. As a result, offshore wind farms will be set up with a total installed capacity of 3.435 GW.

Key actions to be taken in 2026:

- Amendment of the *Regulation of the Minister for Climate and the Environment on detailed requirements for components of power evacuation equipment and for components of electricity stations located at sea*, in order to take into account the possibility of power evacuation from the IMF using HVDC technology.
- Translating the requirements of the *Net Zero Industry Act* into national law and amending the rules on *local content*.

b) Construction of offshore wind farms (Offshore Wind Energy Fund) (Ministry of State Assets)

Main actions taken:

- In 2025, Bank Gospodarstwa Krajowego completed a call for applications for loan support under investment G3.1.5 entitled Construction of offshore wind farms (Offshore Wind Energy Fund).
- As part of the BGK call for proposals, 5 offshore wind farm projects with a total energy generation capacity of 5 044 MW, carried out by project developers, received support from investment G3.1.5: PGE Polska Grupa Energetyczna S.A., ORLEN S.A. and Polenergia S.A. The material scope of the projects covers in particular the construction and installation of foundations, offshore wind turbines, offshore transformer stations, internal cables and export cables.
- The total amount of loan support provided by BGK for investment G3.1.5 was PLN 6 450 million and EUR 781.97 million.
- All the indicators and milestones approved in the RRP for investment G3.1.5 have been fulfilled, i.e.:
 - conclusion by the MSA of an implementing agreement with BGK entrusting BGK with the management of investment G3.1.5;
 - BGK to conclude loan agreements with project developers for 100 % of the allocation by the end of 2025;
 - transfer by MSA to BGK by 31 December 2025 of the total allocation for investment G3.1.5, i.e. the equivalent of more than EUR 2.2 billion.

Key actions to be taken in 2026:

- Implementation by the BGK of payments to project developers, subsequent tranches of loans granted for the implementation of projects for the construction of offshore wind farms (in accordance with the timetables for their implementation), and ongoing monitoring and settlement of the loans granted.

11. Energy storage systems (Ministry of Climate and Environment)

Main actions taken

- Laying down rules on support for the construction of two large-scale battery energy storage systems (BESS) under the RRP investment G1.1.3 Energy storage systems – non-repayable support.
- Settlement of the call for applications and conclusion of two agreements with beneficiaries for a total amount of more than PLN 690 million under the RRP investment G1.1.3 Energy storage systems – non-repayable support.
- Negotiations with the Commission to amend the material scope of the investment while preserving the original investment budget of the RRP G3.3.1: Energy storage systems – repayable support and agreement between the MCE and the NFOŚiGW on the investment strategy and the agreement on entrusting tasks relating to the implementation of this investment.

Key actions to be taken in 2026

- Settlement of the implementation of RRP G1.1.3 Energy storage systems – non-repayable support in accordance with the provisions of the EU Council Implementing Decision, i.e. presentation of acceptance protocols for energy storage system installations with a total capacity of at least 1 800 MWh and for high-voltage cable installations.
- Conclusion of the implementation agreement and settlement of the implementation of the investment in the RRP G3.3.1: Energy storage systems – repayable support in accordance with the provisions of the EU Council Implementing Decision, i.e. by providing a technical acceptance protocol for the modernisation of the upper reservoir, the upper and lower water intakes and the derivation tunnels.

12. Development of hydrogen technologies

a) *Investment in hydrogen, hydrogen manufacturing, storage and transport (Ministry of Climate and Environment)*

Main actions taken:

- The call for proposals for hydrogen production infrastructure in investment B2.1.1 was completed on 28 February 2025. RRP – Investment in hydrogen, hydrogen manufacturing, storage and transport in the form of non-repayable support implemented by Bank Gospodarstwa Krajowego. 5 contracts were concluded with final recipients of support for a total amount of more than PLN 2 117 million. The projects will provide a total renewable and low-carbon hydrogen production capacity of 343 MW, which meets the objectives of the Investment (capacity of at least 315 MW).
- On 26 February 2025, the ranking list of projects for the construction, implementation and commercialisation of innovative hydrogen-powered transport units was approved as part of the call concluded in 2024 under the Priority Programme for the Hydrogenisation of the Economy under Investment B2.1.1 of the RRP, and on 3 September 2025, an agreement was signed between the National Fund for Environmental Protection and Water Management and the final recipient of support for the implementation of the project 'Increasing PESA production capacity allowing the production of hydrogen-powered vehicles based on the results of R & D work carried out'.
- On 13 February 2026, an agreement was signed between the National Fund for Environmental Protection and Water Management and the final recipient of support for the implementation of a research and development project concerning the development and construction of a hydrogen passenger vehicle demonstrator with additional power supply from the overhead contact line.

Key actions to be taken in 2026:

- Confirmation of the achievement of the RRP indicator concerning the design and construction of a prototype of a hydrogen-powered passenger railway vehicle and/or the increase in the production capacity of hydrogen-powered vehicles, thus completing investment B2.1.1 in accordance with the timetable.

b) *Improving conditions for the development of hydrogen technologies and other decarbonised gases (Ministry of Climate and Environment)*

The action was implemented and completed in 2024.

13. Energy infrastructure;

a) *Development of transmission networks, smart electricity infrastructure (Ministry of Climate and Environment)*

The delay in signing the agreements with the DVOs for the implementation of milestone G21G of the *Central Energy Market Information System (CSIRE) and power quality analysers and indicator G22G Information systems for the transmission system operator* is due to the need to increase the allocation of investments under the fourth revision of the RRP and to update the provisions of the agreement on the durability of investments. In addition, a delay in one of the ICT systems (G22G) has been identified in 2025 and will be implemented in Q1. In 2026, for this reason, under the fourth revision the indicator was moved to 8th instalment.

Main actions taken:

- the assessment of all submitted applications has been completed and contracts have been signed for projects implementing G17G, G19G, G20G and G22G targets (one of the three systems).
 - Development of Poland's transmission system for 400 kV lines – 26 May 2025
 - Strengthening the transmission system through the construction, extension and modernisation of electricity stations in northern and central Poland – 7 July 2025
 - Strengthening Poland's transmission system by upgrading 220 kV lines – 26 May 2025
 - Construction of operator facilities for the performance of TSO tasks, including standby control points, ICT equipment and data centres – 26 November 2025
- Milestone G18G *Signature of grant agreements between the Transmission System Operator (TSO) and the authorities on the construction or modernisation of electricity grid sections* confirmed.

Key actions to be taken in 2026:

- Signing or amending contracts for the implementation of G21G and G22G measures.
- Confirmation of the implementation of G17G, G19G, G20G, G21G and G22G measures.

b) Construction or modernisation of electricity distribution networks in rural areas to connect new RES sources (Ministry of Climate and Environment)

Main actions taken:

- The call for proposals under the priority programme 'Construction or modernisation of electricity distribution networks in rural areas to enable the connection of new RES sources' under investment G1.2.4 of the RRP was completed on 31 July 2025. The call included 10 applications for support for an amount of almost PLN 3 041 million.
- In November and December 2025, the Supervisory Board of the NFOŚiGW approved co-financing for 10 applications submitted by 4 Distribution System Operators for a total amount of support of almost PLN 3 041 million. In December 2025, one contract was signed with Enea Operator Sp. z o.o. for an amount of support of more than PLN 1 147 million.

Key actions to be taken in 2026:

- The remaining contracts with Distribution System Operators will be concluded in the first half of 2026.

c) Energy infrastructure – Measure 2.3 FEnIKS (Ministry of Climate and Environment)

Main actions taken:

In 2025, three calls were launched under the FEnIKS 2021-2027 programme (Priority FENX.02 Support to the energy and environment sectors from the ERDF) for measure 2.3 Energy infrastructure.

- Non-competitive selection of grant applications for:
 - Construction and modernisation of smart electricity grids (transmission grids), (5 March 2025 – 30 June 2026), allocation of PLN 800 million.
- Two competitive calls for funding applications for:

- Construction and modernisation of smart electricity grids (distribution networks), beneficiaries not receiving public aid (28 July 2025 – 30 November 2026), allocation of PLN 500 million;
- Construction and modernisation of a smart electricity grid (distribution networks), beneficiaries covered by public aid (31 October 2025-16 February 2026), allocation of PLN 300 million.

Key actions to be taken in 2026:

- The call launch activities have been completed. No new calls are planned in 2026 under the FEnIKS 2021-2027 programme for measure 2.3 Energy infrastructure. The projects are planned to be contracted.

d) Measure FEPW.02.01 Energy distribution (Ministry of Climate and Environment)

Main actions taken:

- In 2025, the third call under the 2021-2027 EFEP programme was concluded (Measure 02.01 – Energy distribution). As a result of the call, 2 agreements were signed for a total amount of co-financing of more than PLN 208 million, thereby the allocation of the measure was fully exhausted.

Key actions to be taken in 2026:

- The allocation amount has already been exhausted.

14. Support to sectors of the Polish economy that directly bear the costs of the energy transition (Ministry of Climate and Environment)

Main actions taken:

- As a result of the call for Loans for electricity grids under the Energy Support Fund, for investments such as the construction and modernisation of electricity grids; the transformation of the electricity system from a ‘passive’ to a ‘bidirectional’ system, enabling the active participation of electricity consumers and the integration of renewable energy sources into the system, a total of 6 contracts were concluded (1 in 2024 and 5 in 2025) for an amount exceeding PLN 60 billion.
- Under the Energy Support Fund, a call for proposals for *Energy Transition Loans* was launched on 13 June 2025 for projects that (i) contribute to accelerating the decarbonisation process by phasing out fossil fuels and replacing them with zero-emission and renewable energy sources; (II) improve the energy efficiency of enterprises; (III) support the development of green industries, including by enhancing the role of green innovation. The call received 49 applications totalling almost PLN 18 billion. So far, the Investment Committee has taken positive decisions on 6 applications, of which 3 contracts – amounting to PLN 0.68 billion – have already been signed.

Key actions to be taken in 2026:

- The evaluation of projects under the *Energy Transition Loan* call is planned to be completed in the first half of 2026 and loan agreements are to be signed for all applications that receive a positive decision from the Investment Committee.

II.2. Summary information on the implementation of the Sustainable Development Goals, the National Energy and Climate Plan, progress on the digital transition

Implementation of the Sustainable Development Goals (SDGs) in Poland

This chapter presents actions in relation to selected SDGs.

With a score of 82.08 (out of 167 countries assessed), Poland ranked 9th in the global list of countries implementing the 17 Sustainable Development Goals in 2025³⁶. According to the report, **Poland has achieved two objectives: SDG 1 – No Poverty and SDG 15 – Life on Land**. However, in the latest edition (2026) of the report, Poland ranked 13th on a European scale, reaching a score of 72.69 (out of the 35 countries assessed)³⁷.

Poland has made progress in implementing the social dimension of the 2030 Agenda, and in particular in reducing poverty (**SDG 1**). There is an increase in the number of dwellings, with 380.5 dwellings per 1000 in 2018 and an increase to 425.9 in 2024. The at-risk-of-poverty rate after social transfers decreased from 14 % in 2023 to 13.8 % in 2024.

The level of minimum and average wages in the economy is increasing. Since 1 January 2026, the minimum wage has increased to PLN 4806 gross. As a result of the annual adjustment, pensions and survivors' pensions are also growing steadily, with the lowest pension being PLN 1978,49 gross from 1 March 2026. In addition, every year since 2019, the so-called 13th old-age pension is paid, which is an additional annual cash benefit for pensioners. In the second half of 2026, the 14th pension for certain eligible beneficiaries will be paid again. As of 1 January 2024, the amount of the child-raising allowance under the Family 800+ programme (previously Family 500+) is PLN 800 per month per child (previously PLN 500). On 1 January 2025, the Act on Honorary Allowance for 100 Years of Life entered into force. The amount of the benefit is PLN 6938,92 per month.

Progress in the area of health (SDG 3) is driven by actions in the areas of reducing the incidence and mortality of civilisational diseases, prevention research, reducing inequalities in access to healthcare, computerisation of the health system and the development of telemedicine. The *National Health Programme 2021-2025 (NPZ)*, among others, plays an important role in the implementation of these activities. Its operational objectives include, inter alia: overweight and obesity prevention, addiction prevention, mental health promotion, environmental health and communicable diseases, and address the demographic challenges we face. Improving the resilience, accessibility and effectiveness of the health system is a consequence of securing adequate resources and accelerating the deployment of e-Health services. Poland also has other multi-annual programmes aimed at protecting and improving health, including: *National Oncological Strategy*, *National Cardiovascular Disease Programme 2022-2032*. In 2025, the *My Health* programme was launched to detect diseases of civilisation early and to implement the habit of systematically taking stock of one's health.

On the implementation of SDG 8 (Decent work and economic growth), Poland aims to build the long-term competitiveness of the economy and is at the forefront of EU countries in terms of economic growth. According to the projections presented in this report, GDP growth is projected at 3.6 % in 2026.

Poland is implementing equal opportunities for women and men (SDG 5), in particular in the labour market. The guarantees provided by the Constitution of the Republic of Poland, the Labour Code or other acts include, inter alia: equal right of men and women to education, employment, promotion, equal pay for work of equal value and social security.

³⁶ Global SDG Index, Sustainable Development Report 2025.

³⁷ Europe Sustainable Development Report 2026.

The Act of 6 December 2024 amending the Labour Code and certain other acts introduces into the Labour Code additional maternity leave for parents of children who are prematurely born and hospitalised after having been born for a long period of time. As a result of this change, workers will not need to benefit from childcare allowance or annual leave to go with their child for rehabilitation or medical visits. Women's participation in the labour market is supported by the MALUCH+ (Toddler+) programme, which subsidises childcare for children under the age of 3.

Poland is also activating young people, 50+, the long-term unemployed and people with disabilities. The *Disability Strategy 2021-2030* aims to increase their employment in an open, accessible work environment, ensuring equality in access to employment.

Poland implements the principle of equal treatment under the *National Action Programme 2022-2030*. The programme includes educational activities, cooperation with social organisations and the implementation of wage transparency as a tool to fight the pay gap.

With a view to introducing new responsible production and consumption patterns (SDG 12), since 2022 Poland has been implementing a new State Purchasing Policy aimed at increasing the efficiency of public procurement in Poland, including, inter alia, identifying strategic and innovative procurement. It also aims to move away from seeing public procurement solely in terms of strictly formalised procedures and towards sustainable purchasing. **The challenge of SDG 12 remains electronic waste, as well as gas emissions linked to production or imports.** In October 2025, a deposit and return system was introduced for single-use plastic bottles of up to 3 litres, glass reusable bottles of up to 1.5 litres and metal cans with a capacity of up to 1 litre.

Poland is committed to energy security and resource independence, reducing emissions and phasing out carbon-intensive energy sources (SDG 7, SDG 13). As regards combating climate change and its effects, Poland is phasing out conventional energy sources while ensuring the conditions for energy security and increasing the volume of available low-carbon capacities and RES. This is associated with need to contribute to the EU's climate objectives under the *Fit for 55 package*.

According to the *National Energy and Climate Plan*, it is estimated that the share of coal in electricity generation, which was over 53 % in 2025³⁸, could fall to around 23-29 % by 2030. Various forms of distributed energy will play an important role in the transition. Poland is gradually increasing the share of RES in electricity production. In 2024, Poland recorded a 17.7 % share of RES in gross final energy consumption. This share is projected to increase to 30-32 % in 2030. In electricity generation, the share of RES increased to over 31 % in 2025 (from almost 26 % in 2023). Wind energy and photovoltaics are the dominant sources of renewable electricity in Poland. There has been a steady increase in photovoltaic micro-installations (from ca. 28.8 thousand in 2017 to over 1.6 million at the end of 2025) The legal framework for the development of the offshore wind sector has also been prepared, with an installed capacity of almost 6 GW by 2030.

Poland is implementing the *Polish Nuclear Energy Programme*, for which the first large-scale nuclear power plant is planned to become operational after 2035. The total installed capacity of nuclear units could be close to 6 GW in 2040 and the first commercial small modular reactors (SMR) installations could be deployed in an optimistic scenario even around 2035. Hydrogen technologies are also being developed, especially for the production of renewable, low-carbon hydrogen and RFNBOs, adapting the regulations for their wider use in industry and transport.

Programmes such as 'My Electricity', 'Clean Air', 'Warm Apartment' and 'My Heat' aim to develop prosumer energy and improve energy efficiency. As part of the House's climate campaign, Poland is encouraging green investments and clean technologies through financial support. The Eco-Grant Search Engine provides support for activities that reduce negative environmental impacts.

Poland is increasingly performing on SDG 9 (innovation, industry and infrastructure). Poland ranked 39th in the 2025 *Global Innovation Index*. According to data from the Statistics Poland 96.2 % of

³⁸ Source: Statistical information on electricity, monthly bulletin, December 2025, ME, ARE S.A.

households in Poland had access to the internet in 2025 (2024: 95.9 %). By contrast, Polish people's basic or above-basic digital skills depend on their age, with 25-34 years old (75.7 %) and 16-24 years old (73.6 %) having the highest share. Overall, the share for people aged 16-74 increased from 48.8 % in 2024 to 50.4 % in 2025.

Legislation introducing a so-called robotisation allowance has been in force since 1 January 2022. The relief is temporary and covers the 2022-2026 tax years. It is one of several fiscal preferences (apart from R & D relief, IP Box, prototype relief and employment of innovative workers) aimed at fiscal support for innovation.

In order to support and equip public administration staff with knowledge, innovative skills and new competences for the effective implementation of the 2030 Agenda and the SDGs, educational activities, among others, are being implemented. In 2025, the Ministry of Economic Development and Technology organised the second edition of a workshop for public administration employees entitled: "Sustainability = Sustainable Authority". The aim of the workshop was to strengthen officials' knowledge and awareness in the field of sustainable development.

National Energy and Climate Plan (NECP) – Synthetic information and statistics.

The National Energy and Climate Plan 2030 with an outlook to 2040 (NECP) sets out the main directions for the energy and climate transition in Poland. The plan sets objectives for energy security, a modern energy mix and the competitiveness of the economy, and sets the framework for the planning, regulation and use of EU funds. It sets the framework for investment decisions by both public and private actors, supporting the modernisation of the energy system and the development of new energy projects.

The new version of *the National Energy and Climate Plan 2030 with an outlook to 2040 (aNECP)*, published on 17 December 2025, is the result of extensive consultations and in-depth analyses, including those related to ensuring capacity adequacy in the National Power System with an outlook to 2040, adapting the pace and scope of the transition to the real potential of the Polish economy. The document will be formally approved in 2026.

Statistics on greenhouse gas emissions, coal mining and the development of renewable energy sources, which provide an important background for the NECP assumptions, point to the ongoing energy transition process in Poland. Poland reduced its greenhouse gas emissions by 30.9 % between 1990 and 2024 (including LULUCF – *land use, land use change and forestry*). The largest declines were recorded in the following sectors: Waste (-77.6 %), Energy (-26.8 %) and Industrial processes (-6.4 %). By 2030, the planned reduction in greenhouse gases compared to 1990 could be as high as 43.3 % - 52.7 %. Poland reduces its reliance on coal and develops zero-emission sources, especially RES.

One of the priorities of the aNECP in the field of distributed energy in the broad sense is to pursue energy independence at local level by maximising self-consumption of the energy produced and providing market services. Due to the large share of weather-dependent RES installations in Poland, the development of distributed energy, including prosumer energy in particular, should be closely linked to investments in electricity grids and the increase in energy storage capacity.

Hard coal mining in 2024 was around 40 million tonnes. By comparison with the previous year, the volume of hard coal mining decreased by about 2.3 million tonnes (5.51 %). Lignite mining in 2024 amounted to approx. 43.5 million tonnes, 950 thousand tonnes (or 2.23 %) more than in the previous year.

At the end of December 2025, the installed capacity of renewables was 37.8 GW, including solar PV reaching 24.8 GW, wind 10.5 GW, biogas 0.33 GW, biomass 1.0 GW and hydro 0.98 GW.

According to data from the Energy Market Agency, at the end of November 2025, there were more than 1.6 million prosumers in Poland, with micro-installations with a total capacity of more than 12.97 GW.

Regulatory and strategic actions

2025 was another phase of structuring the legal framework for the climate transition in Poland. The focus was on the government's efforts to improve the availability of grid infrastructure, the development of renewable energy sources both on land and at sea, and the implementation of EU climate policies, including ETS1 and the *Carbon Border Adjustment Mechanism (CBAM)*.

One of the most important areas of action in 2025 was work on the reform of the rules for connecting installations to electricity grids, implemented within the framework of *the Act of 13 March 2026 amending the Energy Law Act and certain other acts* (Journal of Laws 2026, item 516). This reform addresses long-standing problems due to grid congestion and mass refusals of RES connections. It introduces, among other things, flexible connection agreements, allowing the installation to start before full grid reinforcement, as well as a system of milestones, according to which an investor's failure to comply with the schedule automatically terminates the contract. In addition, the Act provides for an obligation for operators to publish information on available connection capacities and the status of requests.

The introduction of a district heating voucher was also an important element of the shielding policy for energy consumers. *The Act of 12 September 2025 on district heating vouchers and amending certain acts in order to limit electricity prices* established a cash benefit aimed at low-income households using the heat supplied by the district heating system. The voucher is granted to single-person holdings with an income of up to PLN 3272,69 and to multi-person holdings with an income of up to PLN 2454,52 per person. The Act regulates the rules for granting, the amount of the benefit and the application procedure.

In the area of energy efficiency, in 2025 obliged entities implemented the final energy savings obligation under the energy efficiency certificates scheme, the so-called white certificates. In addition, work was ongoing on *the Act amending the Energy Efficiency Act and other acts (UC77)*, which aims to transpose *Directive (EU) 2023/1791 of the European Parliament and of the Council on energy efficiency* into national law.

In 2025, Poland has been implementing the EU *Fit for 55* package, including extending the European Emissions Trading System (EU ETS) to maritime transport. This was included in the draft act amending the Act on the Scheme for Greenhouse Gas Emission Allowance Trading and certain other acts, prepared by the Ministry of Climate and Environment. Under the new rules, from 1 January 2025, shipping companies are required to purchase allowances covering 40 % of CO₂ emissions (for 2024) from ships above 5000 GT, and from 2026 70 % of emissions (for 2025), followed by 100 % of emissions (including CH₄ and N₂O emissions).

An important element was the implementation of *the EU CBAM Regulation* for the transitional period into the national legal order, i.e. *the Act of 21 November 2025 amending the Act on the system for managing emissions of greenhouse gases and other substances and certain other acts*. The CBAM, the border adjustment levy, will be applied to selected industrial goods imported into the EU – i.e. cement, electricity, fertilisers, iron and steel, aluminium and hydrogen. The purpose of the mechanism is to support manufacturers operating in Poland and the EU by eliminating the competitive advantage of non-EU companies that do not bear the costs associated with CO₂ emissions. The law establishes the national competent authorities and regulates the reporting obligations of importers and the functioning of the CBAM registry.

2025 also brought important changes to the support scheme for offshore wind. *The Act of 9 October 2025 amending the Act on the Promotion of Electricity Generation in Offshore Wind Farms* improved the rules for preparing and conducting auctions, allowed for an intervention auction to be held in 2026 and allowed for additional capacity to be reported by projects that had already received support in Phase I of the system. The law also made the settlement of negative balances more flexible and strengthened mechanisms to prevent excessive increases in offshore energy costs. A key event at the end of the year

was the first-ever Polish auction for Phase II *offshore* support, conducted on 17 December 2025 by ERO. The results included the allocation of a total of 3.435 GW of capacity. The winners committed to enter the first energy into the grid within 7 years and the total energy production during the support period is estimated to be over 330 TWh.

This Act also includes legal provisions allowing the conclusion of contracts for the purchase of electricity, heat or fuels within an energy cluster by local government units and companies with their participation with other members of that cluster, once the requirements laid down in the Act have been met. Thanks to this regulation, local government units will not be obliged to apply the provisions of the *Public Procurement Act* and will be able to purchase cheaper energy generated in the cluster structure.

In 2025, the government also prepared a law amending the *Law on Investments in Wind Power Plants and certain other laws* (UD89), which aimed to unlock investments in onshore wind farms by reducing the minimum distance of turbines from buildings from 700 to 500 m and abolishing the 10H rule. The Act also included important regulations supporting the development of biogas and biomethane, including the introduction of auctions for biomethane installations above 1 MW. On 21 August 2025, the President vetoed the law, not agreeing to reduce the minimum distance of wind power plants from buildings from 700 m to 500 m.

In response, the government has started work on a new draft law (UD332). The new draft no longer contains changes to the distance of 700 metres and does not address the issue of its modification, focusing only on the other areas of the reform. Project UD332 consists of maintaining and clarifying provisions for the development of the biogas and biomethane sector, including the possibility to organise auctions for biomethane installations above 1 MW, procedural simplifications, and regulations facilitating the integration of biomethane into the energy market. The project also introduces procedural improvements for the implementation of wind farm investments – mainly in relation to the planning and environmental phases.

As regards the development of distributed energy, it has been clarified that the provisions of public procurement law do not apply to processes related to the production and consumption of energy within an energy cooperative.

The draft act also includes a proposal to increase the capacity (to 2.2 micro-installations capacity) of the electricity storage facility, for which a simplified notification procedure will apply when it is connected to the electricity grid. According to the draft law, it is estimated that if 20 % of prosumers who join the net billing system in a given year install an electricity storage facility with a capacity of up to 2.2 micro-installations, the maximum total capacity of the connected energy storage facilities by the end of 2029 will be around 3.7 GW. Assuming that the energy storage facility would be installed by all prosumers who join the net-billing system, the total capacity of their energy storage facilities would be 18.3 GW in 2029. Over a period of 5 years, this would mean an increase in the installed capacity of domestic energy storage facilities of around 10 GW.

Act of 21 May 2025 amending certain acts in connection with the introduction of the central energy market information system and other acts (Journal of Laws 2025, item 759) enabled billing to be carried out for the injection into the electricity grid of surplus electricity produced by a virtual prosumer, which had a connection point for RES installations and a delivery point within the area of operation of the same distribution system operator.

Work started in 2025 on a draft (UC118) *Act amending the Renewable Energy Act and other acts*, transposing into the Polish legal order *Directive (EU) 2023/2413 of the European Parliament and of the Council of 18 October 2023 amending Directive 2018/2001, Regulation (EU) 2018/1999 and Directive 98/70/EC as regards the promotion of energy from renewable sources, and repealing Council Directive (EU) 2015/652*. The Directive points to the need to establish investment procedures for RES installations outside acceleration areas in such a way that their total duration does not exceed 2 years. To this end,

the draft act provides, inter alia, for the establishment of exceptional rules for these investments as part of the environmental impact assessment procedure.

The aNECP refers to the *National Building Renovation Plan* (NBRP). NBRP will identify and develop in detail all possible actions to achieve a real increase in the share of RES in the building sector, taking into account the role of energy communities.

Digital Decade Policy Programme 2030, Digital Economy and Society Index (DESI)

On 22 October 2024, the Council of Ministers adopted Resolution No 125 on **the National Action Plan for the Digital Decade Policy Programme 2030**³⁹. The document sets out directions to accelerate Poland's digital transformation. The plan addresses the challenges Poland is facing. They include primarily:

- the need to develop digital competences among citizens;
- further expansion of 5G networks;
- ensuring universal access to high-speed internet;
- the need to increase the use of modern technologies in SMEs;
- creating new and improving the quality of existing e-services for citizens and businesses.

Work on the revision of the National Action Plan is currently being finalised – the Ministry of Digital Affairs plans to start consultations on the draft revised document. The updated document will then be submitted to the European Commission.

The revision of the action plan for the policies, measures and actions included in the plan is based on the recommendations contained in the [annual report on the State of the Digital Decade in Poland](#). These include, among others, updates on the diagnosis of the state of play of the digital transformation, as well as ongoing and newly planned actions in the areas of the different digital targets and general objectives.

Key performance indicators (KPIs) have been modified to develop national trajectories, based on new historical values for each digital target, to better visualise their trajectory and progress towards the KPIs. The amendments made it possible to observe progress towards the targets of the *Digital Decade Policy Programme 2030*. In most cases, the results of the new historical values indicated a trajectory score derived from historical values, trajectories to achieve the target or between them. The necessary modifications have also been made in order to be consistent with the *draft State Digital Strategy* and the EU methodology.

A new sub-chapter on the regional dimension has been added, which refers to actions undertaken at the level of local government units. Updates have been made to the annexes to the revision of the National Plan, including the list of key public services. A significant correction was made to the summary, involving a change in the frequency of preparing the summary report on the implementation of the National Action Plan from twice a year to once a year. It will reduce the administrative burden and result in better synchronisation with the European Commission's work cycle.

According to Poland's assessment in the latest third report on the State of the Digital Decade published on 16 June 2025, in 2024 Poland exceeded the EU average in three of the fifteen Digital Decade indicators for telecommunications infrastructure and digital health:

- share of households covered by fixed very high capacity networks (VHCN) (PL 83.8 %, EU 82.5 %);
- fibre to the premises (PL 77.8 %, EU 69.2 %);

³⁹ Resolution No 125 of the Council of Ministers of 22 October 2024 on the National Action Plan for the Digital Decade Policy Programme 2030 was published [in the Polish Monitor, item 989](#).

— percentage of people who are able to obtain or use a minimum set of medical data (PL 91.8 %, EU 82.7 %).

Among the other indicators, all but one show a faster growth than the EU average. This shows that Poland is catching up intensively with the leaders. The only indicator that is still below the EU average and growing at a slower pace than the EU average is the share of enterprises using AI technologies. It reached 5.9 % (EU 13.5 %)⁴⁰, an increase of 60.8 % compared to the previous year. The next annual report on the state of play of the implementation of the Digital Decade in Poland will be presented in mid-2026.

⁴⁰ Data included in *the Digital Decade Report* published in June 2025. At the end of 2025, according to CSO data, the rate was 8.7 %.

Annex 1. Information on the implementation of the EU Council recommendations to Poland of 8 July 2025

The Annex was adopted by the Committee for European Affairs on 12 March 2026 and used the information available until the end of February 2026.

CSR 1 part 1: Reinforce overall defence and security spending and readiness, ensuring debt sustainability in line with the European Council conclusions of 6 March 2025 – MF

1.	In defence expenditure. Between 2025 and 2026, defence expenditure according to COFOG (i.e. the classification of government expenditure by function) is set to increase to 3.4 % of GDP. This means that this expenditure will be doubled compared to 2021 when it amounted to 1.6 % of GDP [<i>Notice on action taken by Poland to implement the Council recommendation under the excessive deficit procedure, adopted by the Council of Ministers on 21 October 2025</i>].
2.	Regulation of the Council of Ministers of 13 June 2025 amending the Regulation on State aid granted to certain enterprises for the implementation of new investments. The amendment to the Regulation, which entered into force on 11 July 2025, allows businesses manufacturing weapons, ammunition and explosives to receive support for new investments in the form of an income tax exemption.

CSR 1 part 2: Adhere to the maximum growth rates of net expenditure recommended by the Council on 21 January 2025, with a view to bringing an end to the situation of an excessive deficit while making use of the allowance under the national escape clause for higher defence expenditure – MF

1.	<p>Up-to-date information on the implementation of the expenditure path is provided in the <i>Information on the actions taken by Poland to implement the Council recommendation under the excessive deficit procedure</i>, adopted by the Council of Ministers on 21 October 2025. The document details the actions taken by the Government since the previous report (<i>Report on the implementation of the 'Mid-term fiscal-structural plan for 2025-2028'</i> – April 2025), covering both those provided for in the draft budget law for 2026, amounting to more than PLN 17 billion (0.4 % of GDP), and additional measures not included in the draft, which constitute a positive risk factor for the forecast presented in the draft budget law for 2026 and in the <i>Public Finance Debt Management Strategy for 2026-2029</i>.</p> <p>Expenditure growth in 2024-2026 is projected to be higher than recommended by the Council of the EU. However, the deviation (amounting to 0.4 % of GDP) will be within the flexibility granted to Poland in July for defence spending (the so-called national escape clause). Similar conclusions were reached by the European Commission in its assessment presented in the so-called Autumn Package (November 2025). Therefore, the Commission has kept the excessive deficit procedure for Poland in abeyance.</p>
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CSR 1 part 3: Improve the efficiency of public spending, including through better targeting of social benefits, improving the budgetary process (...) – MF/MFLSP

1.	The public expenditure review on long-term care. The public expenditure review is implemented as part of reform A4.6 of the RRP Increasing labour market participation of certain groups by the developing of long-term care. It is currently under preparation and is expected to be finalised in the first quarter of 2026. The review of spending on long-term care will lead to proposals for changes. The final scope and timeline for the implementation of these proposals will be approved at the level of the management of the entities involved in the review.
2.	Regulation of the Council of Ministers of 5 January 2026 amending the Public Expenditure Review Regulation. Changes have been made to strengthen the role of the Council of Ministers in the expenditure review process. The Minister of Finance will submit information to the Council

	of Ministers, including on the results of the spending review (on the state of implementation of the proposed changes).
3.	Regulation of the Minister for Finance and the Economy of 22 December 2025 amending the Regulation on the detailed method, scope, procedure and deadlines for preparing materials for the draft budget act. A change has been introduced to strengthen the link between the spending review and the budgetary process, by laying down an obligation for keepers to provide, in the material for the draft budget act, also information on how the proposals for changes to the level or structure of public expenditure referred to in Article 175e(3) have been used. 3 of the Public Finance Act, contained in the expenditure review report.
4.	Review and improve benefit systems. A review is ongoing to improve the accessibility, transparency and fairness of benefits, as well as a social risk analysis of the benefits available. The scope of this work includes, inter alia, reforming the system of family benefits by integrating certain family benefits into the social assistance system, while harmonising the definitions of 'family' and 'income', simplifying the system of benefits for families with children by reorganising them and adapting them to the needs of the lowest-income families. The final shape and date of entry into force of the proposed amendments depend on the evolution of the legislative process.

CSR 1 part 4: Improve the efficiency of public spending, including by (...) providing more transparency in investment planning and using standardised procedures for project assessment and selection more extensively – MF/MDFRP

1.	Procedures for selecting projects under European funds. Both national and regional programmes have procedures in place to ensure transparency in project selection and equal treatment of beneficiaries. They are established on the basis of the applicable EU and national regulations, in particular the guidelines of the Minister of Development Funds and Regional Policy on the selection of projects. The selection of investments is based on criteria developed by the managing authority and approved by the Monitoring Committee, which includes a wide range of actors involved in the implementation of the programme. Uniform and transparent rules have been introduced through the development of documents establishing consistent rules for project evaluation and selection for all entities responsible for these tasks (e.g. the Feniks Programme Project Evaluation and Selection System, the EFSD Programme Project Selection Rules). These documents shall specify, inter alia, the procedure for establishing project selection criteria in the case of calls for proposals (primary procedure) and direct award procedures, including Strategic Projects, where applicable. They contain detailed rules on the evaluation of applications and the award of EU funding, appropriate deadlines and provisions on the appeal procedure. Current and future calls for proposals shall be published on the websites of the respective programmes. The project selection criteria for each call, as well as all requirements and rules, are available on the websites of the individual programmes or on the websites of the intermediate bodies.
2.	Public-Private Partnership (PPP). A new, fifth volume of guidance for the preparation of PPP projects was developed in 2025 (previously, four volumes of guidance were updated in 2024). Examples of project documents and tools for preparing PPP projects are made available on an ongoing basis. Central Unit for PPPs in Poland are responsible for implementing the government's PPP development policy. The policy horizon covers the period up to 2030. The policy's strategic objective is to promote the PPP model to ensure the efficiency, quality and sustainability of public investment, while maximising long-term socio-economic benefits.
3.	General requirements for investment assessment and information. In order to implement milestone A2aG in the RRP, it is envisaged to establish an obligation to assess investments using a single set of general criteria for such assessment and an obligation to publish information on the investments implemented. The general requirements will be introduced through amendments to the Public Finance Act (Act amending the Public Finance Act and certain other acts, adopted by the Sejm on 27 February 2026 and adopted by the Senate). Under the draft rules, public investment worth more than PLN 10 million, financed (at least 50 %) by state budget expenditure, special-purpose state funds, funds established, entrusted or transferred to Bank Gospodarstwa Krajowego, as well as financed by means of Treasury securities received free of charge, will be assessed. Investment assessments will be carried out using a set of general criteria, with the Prime Minister and Ministers in charge of government departments being responsible for

<p>developing more detailed solutions in their sectors. In addition, for public investments exceeding PLN 100 million or PLN 500 million, additional requirements will be laid down for the publication of information (as appropriate) on the investment or on the conclusions of the investment assessment. The proposed measures will increase the transparency of public investment planning, including by making public investment information more open and accessible, as well as increasing the efficiency and economy of public spending.</p>
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CSR 1 part 5: Front-load mature public investment projects (...) – MDFRP/MI

<p>1. Implementation of mature investment projects. Due to the high complexity of infrastructure projects, in particular railway projects, some are being implemented in phases under two successive financial frameworks. The implementation of a project over two programming periods means that the second phase can be considered mature and ready for selection in accordance with the applicable rules. The criteria for the selection of phased projects were adopted by the Monitoring Committee in March 2023. The second phases of the projects have been assessed and are currently being implemented. A significant share of investment in the transport infrastructure sector goes to projects that are at an advanced stage of preparation. The procedures for identifying investment priorities also ensure that the most mature and prepared projects are implemented. One of the tools to ensure the rapid implementation of mature investment projects, especially in the area of infrastructure, is well-prepared project selection procedures and criteria, ensuring the implementation of the most mature and prepared investments.</p>

CSR 1 part 6: (...) promote private investment to further economic recovery – MARD/MDFRP/MF

<p>1. Use of financial instruments in EU co-funded projects allowing for greater involvement of private capital. The FEnIKS programme uses financial instruments for example in the areas of energy efficiency and renewable energy sources. With the support of funds from the FERS programme, the First Business – Starting Support programme, which is available to individuals planning to start their own business, continues. The scheme provides preferential loans for this purpose. Thanks to the ESF+, the funding scale of the programme has increased significantly. PLN 674 million was allocated for this purpose in the 2021-2027 programming period. The ESF+ offers preferential loans to social economy entities. The purpose of the loan is to finance the development of social economy entities, including the expansion of their economic activities and the creation of new jobs. PLN 178.9 million was allocated for this purpose in the 2021-2027 programming period.</p> <p>There is a strong potential to mobilise private capital in financial instruments under the FENG programme. The Businessmax guarantees are expected to mobilise private financing (bank loans) of around PLN 3.35 billion. FENG equity instruments, on the other hand, will generate more than PLN 400 million from private investors.</p>
<p>2. The ‘Innovate Poland’ initiative. It is a tool that mobilises new capital for investment in innovative companies. The institutions involved (PFR, BGK, EIF, PZU) have already earmarked PLN 4 billion for this purpose, and the target will be up to twice as much, thanks to the multiplier effect and the addition of additional participants. This appropriation will support projects at different stages of development, from idea and start-up to better public offering (IPO) and expansion. The programme is inspired by the French initiative Tibi, which triggered a wave of institutional investments in domestic VC and growth funds. The Polish version adapts this model to local conditions and the role of development institutions in the national financial system. The Innovate Poland programme will create a new investment ecosystem, bringing together public institutions and private investors with the common goal of fostering economic growth. The programme was launched in November 2025.</p>
<p>3. Personal Investment Accounts. Work is ongoing to set up Personal Investment Accounts (PIFs) to encourage Poles to take the first steps in investing on preferential tax terms. The focus is on the voluntary existence of an account, with the possibility of paying and paying out funds at any time. In order to encourage investment, it is proposed to exempt assets worth up to PLN 100 thousand (approx. EUR 24k).</p>

CSR 1 part 7: Ensure the adequacy of future pension benefits and strengthen the sustainability of the pension system, including by taking measures on the effective retirement age and reforming preferential pension schemes – MFLSP/MF/MARD

<p>1.</p>	<p>The sustainability of the pension system and the effective retirement age. In a defined contribution pension scheme (NDC), there is a close link between contributions and benefits. Pensions are calculated by dividing the value of the pension account by the life expectancy at retirement age. Longer working means higher income from contributions and lower denominator value in the pension formula, and these two facts increase the benefit. Such schemes are less sensitive to demographic change than defined benefit (DB) schemes. The Polish pension system only sets a minimum retirement age, and continuing to work results in a significant increase in future benefits. Pension expenditure remains stable over the long term and will decrease from 10.2 % of GDP in 2022 to 10.1 % of GDP in 2070. The fluctuations are mainly due to changes in the demographic structure of the population. Under the Polish legislation in force, pensioners who have reached the statutory retirement age have the possibility to combine the receipt of the benefit with their professional activity, without any restriction as to the amount of work or income derived therefrom. Poles are increasingly aware of the link between the length of working life and the amount of pension. Therefore, a further increase in labour force participation beyond the statutory retirement age can be expected, which should have a positive impact on the sustainability of the pension system in Poland.</p> <p>The actual average retirement age for women and men in 2024 was 60.6 years and 65.1 years respectively. However, this does not mean that they leave the labour market at the indicated age. In the Polish pension system, it is possible to combine pension benefits with work at the same time. This means that a person who has acquired the right to a pension can continue to be economically active without any restrictions. In December 2024, 872.6 thousand persons with established pension rights were covered by health insurance for reasons other than being retired. Of these persons, 556.8 thousand were also covered by old-age and disability insurance. The number of working pensioners has increased by 51.7 % over the last nine years. However, the ratio between the number of pensioners covered by health insurance and the number of pensioners covered by pension and disability insurance has not changed significantly – the number of working pensioners covered by health insurance is about 1.5 times higher than the number of pensioners covered by pension and disability insurance. Women predominated among working pensioners, accounting for 58.1 % of this population. Almost 96.4 % of working pensioners are aged 60/65 and over. The average age of working pensioners was 67.5 years, for men 69.2 years, for women 66.3 years. The possibility of combining work with receipt of a retirement pension is a solution for prolonging the working life of older people. The new Act on the Labour Market and Employment Services in 2025 introduced a solution to subsidise the employment of pensioners, i.e. women over the age of 60 and men over the age of 65, who are registered with the district employment office as jobseekers.</p>
<p>2.</p>	<p>Farmers' social security. The farmers' social security system is complementary to the general social security system. Under Polish law, the general system takes precedence over the agricultural system. Poland's separate agricultural social security system is not a European exception. Many EU countries also have such social insurance for farmers, e.g. Germany, Austria, France or Finland. In accordance with the legislation in force, farmers' social insurance is, as a general rule, available only to those farmers (natural persons) who carry out an agricultural activity on an agricultural holding and who are the sole or main means of subsistence for them, which means that they do not have a ZUS insurance title or, exceptionally, remain in a separate scheme despite being covered by ZUS social insurance, subject to strict conditions. The provisions on farmers' social security do not provide for any restriction on the transition to the general scheme, while ensuring that a person who moves to the general scheme retains, after reaching retirement age, the pension equivalent of the farmers' social security contributions paid during their working life. As a result of the gradual restructuring of agricultural production, there is a systematic movement of insured persons from KRUS to ZUS. Changes in the labour market are gradually translated into a decrease in the number of pensions at KRUS and an increase at ZUS.</p>
<p>3.</p>	<p>ZUS initiative "Active 50+." The initiative aims to promote and increase employment rates among people over the age of 50, as well as to encourage informed career planning and future benefits.</p>

	<p>Active 50+, designed as a multi-annual strategy to address the challenges of an ageing workforce. Activities include, but are not limited to, education, training, information campaigns. The Active 50+ initiative is supported by the Professional activation (within the Supervisory Board of the Social Insurance Institution (ZUS)), which is tasked with drawing up opinions, analysing barriers to the participation of 50+ people in the labour market and developing recommendations to support solutions that promote voluntary longer participation in the labour market. The team includes representatives of the Ministry of Family, Labour and Social Policy, the Ministry of Finance, representatives of employers' organisations and workers.</p>
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CSR 2: In view of the applicable deadlines for the timely completion of reforms and investments under Regulation (EU) 2021/241, accelerate implementation of the recovery and resilience plan, including the REPowerEU chapter. Accelerate the implementation of cohesion policy programmes (ERDF, JTF, ESF+, CF), building, where appropriate, on the opportunities offered by the mid-term review. Make optimal use of EU instruments, including the opportunities provided by the InvestEU programme and the Strategic Technologies for Europe Platform, to improve competitiveness – MDFRP

<p>1.</p>	<p>Under investment G1.1.4 REPower EU (RRP): Measures to accelerate the implementation of REPowerEU included, in particular, the provision of support to key public institutions involved in the implementation of REPowerEU reforms and investments to strengthen their organisational capacity (projects implemented by the central administration finance, among others, the remuneration of staff involved in the implementation of REPowerEU and dedicated IT tools). In addition, with the support of investment G1.1.4, measures aimed at local government units and the general public were implemented to raise public awareness of the challenges and benefits of the energy transition.</p>
<p>2.</p>	<p>For InvestEU: Use of the InvestEU Member State compartment: The third and fourth revisions of the RRP decided to contribute EUR 160 million and EUR 179 million respectively to the InvestEU country compartment. These funds will be used by the 'implementing partner' selected by the European Commission for guarantees to facilitate access to bank financing (for investment and working capital) for Polish small and medium-sized enterprises.</p>
<p>3.</p>	<p>For cohesion policy 2021-2027, including measures related to the implementation of STEP:</p> <ul style="list-style-type: none"> • For the European Funds for Digital Development (FERC) programme: Accelerate the financial progress of the FERC and the implementation of the n+ 3 rule by sending a programme amendment as part of the mid-term review, allowing for the payment of an additional advance by the EC. • For the ESF+: In order to speed up the implementation of the ESF+, the European Funds for Social Development (FERS) programme is currently working on updating the accounts under the FNLC scheme (simplified method for settling expenditure) for childcare for children up to 3 years of age, which forms Annex 2 to the FERS programme. • As regards the European Funds for Eastern Poland 2021-2027 programme: In response to changes introduced by the September amendment to the EU regulations on cohesion policy for 2021-2027 (so-called 'the Fitto package'), the MA of the EFEP decided to modify the EFEP programme as part of the mid-term review, inter alia in order to speed up and make the implementation of the instrument more flexible. Therefore, 2 new areas of support were added to the scope of the programme: <i>affordable housing</i> and <i>resilient civilian and military mobility</i>. The draft amendment to the EFEP was officially submitted to the European Commission on 28 November 2025. On 4 March 2026, the European Commission approved the amendments to the EFEP by Decision No C(2026) 1597. • As regards the European Funds for Infrastructure, Climate and Environment (Feniks) programme: A number of changes have been introduced, including taking into account the current state of implementation and redirecting support towards newly identified investment needs, including investments in dual-use infrastructure. In addition, as part of the technical assistance, a financing not linked to costs (FNLC) mechanism has been used, which will improve the capacity and capabilities of the state administration to perform tasks related to the operation and supervision of projects.

<ul style="list-style-type: none"> • For the European Funds for Modern Economy (FENG) programme: Improving competitiveness under the Strategic Technologies for Europe Platform: the FENG programme has launched priority V Supporting projects implementing STEP objectives with an allocation of around PLN 3.8 million. Calls are currently being implemented for three thematic areas: biotechnologies, digital technologies, clean and resource-efficient technologies. Following the adoption by the EC of the amendments to the FENG programme, the area of defence will be added. To date, 15 calls for more than PLN 2.4 billion have been launched under the Programme, with further calls planned for the second and third quarters of 2026. <p>In addition, in the first phase of the mid-term review, two regional programmes were complemented by the STEP priority – European Funds (FE) for Mazovia (development of gene therapies for Parkinson’s diseases) and FE for Lower Silesia (support in the area of critical technologies such as research and innovation capacity development, business development, infrastructure investments). In the second phase of the review, a new STEP priority covering investments to support the development of hydrogen technology was introduced in the EF for Podlaskie programme. Meanwhile, Mazovia increases the existing allocation to the already established STEP priority, Lower Silesia extends the scope of support to security issues (support to security and defence companies, support to areas related to building EU security and defence). Arrangements with the EC are currently ongoing, there are not yet any EC implementing decisions approving programme amendments in the second stage of the review.</p>
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CSR 3 part 1: Simplify regulation, improve regulatory tools and ensure the legal framework is stable and clear for the business sector. Introduce measures to reduce the administrative burden placed on companies – MEDT

1.	Act of 21 May 2025 amending certain acts in order to deregulate economic and administrative law and improve the rules for drawing up economic law (Journal of Laws 2025, item 769). The amendments respond to the need to simplify rules, reduce administrative burdens and increase the predictability and transparency of economic law. The law was prepared in close cooperation with the public, including the Sprawdzamy (WE-Check) initiative. Main changes: six-month vacatio legis for regulations increasing the regulatory burden on businesses, the principle of balancing administrative obligations (the so-called ‘one-in, one-out’ principle), mandatory ex-post impact assessment after 2 years from the entry into force of the legal act if no public consultation was carried out on its draft, as well as the cyclical preparation of the government’s regulatory programme. These changes provide a stable legal environment, increase regulatory predictability and reduce the imposition of new administrative burdens on businesses. The Act introduces numerous facilitations in business-to-government relations, such as shortening inspection periods for micro-enterprises, the possibility to object to inspection activities, the obligation to provide a preliminary list of required documents before the inspection starts. As regards the administrative procedure, the introduction of a hybrid decision or an increase in the use of the so-called soft Calls. The definitions of ‘craft’ and ‘craftsman’ have been extended (new services have been included in the craft, the list of legally permissible forms of craft activity has been extended).
2.	Act of 25 July 2025 amending certain acts to simplify administrative procedures and support entrepreneurship (Journal of Laws 2025, item 1168). The law introduced the possibility for cases to be dealt with tacitly in further areas (if the Office does not issue a decision within the deadline, the application will be automatically deemed to have been granted), as well as a change in the income limit for non-registered activities from one month to one quarter (no need to register with the CEIDG and pay social security contributions until the limit of 225 % of the minimum wage in a given quarter is exceeded).
3.	Social dialogue in the context of deregulation. Deregulatory changes are developed in two fields. Firstly, a group was set up to coordinate the legislative process implementing deregulation, whose work is directed by the Minister for Oversight of the Implementation of Government Policy. Secondly, the Economic Deregulation and Dialogue Team assists the Minister of Economic Development and Technology in matters relating to the shaping and improvement of the conditions for taking up and pursuing economic activities. All deregulation

	<p>projects (drawn up with the initiative, we check) can be found on the government's website: https://www.gov.pl/web/deregulacja.</p>
4.	<p>Act of 17 October 2025 amending the Act on the Central Register and Information on Economic Activity and the Entrepreneur Information Point and the VAT Act (Journal of Laws 2025, item 1541). The Act introduced regulations improving the conditions for conducting business activity, in particular by ensuring the widest possible range of information on entities engaged in business activity in one place. Traders can quickly check in one place whether an entity is registered, deleted or reinstated in the VAT register. This solution enhances the security of economic transactions and reduces the risk of cooperation with inactive or unregistered entities. The new functionality is the next step in the development of the biznes.gov.pl portal and wider efforts to simplify business-to-government contacts. The portal serves as a central source of information and services for businesses and is widely used by entrepreneurs across Poland. In addition, by means of the Act of 24 June 2025 amending the VAT Act (Journal of Laws 2025, item 896) the limit on the annual value of sales giving rise to a personal exemption from VAT was increased from PLN 200.000 to PLN 240.000 as of 1 January 2026. As a result of this simplification, small traders below this sales threshold do not have to register and account for VAT.</p>
5.	<p>Regulatory programme 2026-2028. On the basis of Article 71a of the Business Act, the Programme will be adopted by a resolution of the Council of Ministers and will set out the government's priority actions in shaping the legal environment for the exercise of economic activity. The programme will focus in particular on actions to reduce administrative burdens and to evaluate the functioning of normative acts. The document will also take into account the results of the annual review of normative acts affecting economic activity and will be presented to both the Sejm and the Senate. The priorities described in the Programme concern in particular: burden reduction efforts, including by applying the principle of balancing administrative obligations, the 'digital by default' principle or eliminating unjustified over-implementation of EU law, or a system of legal evaluation and the development of regulatory sandboxes. The programme was submitted for public consultation in January 2026 and should be adopted in Q1 2026.</p>
6.	<p>Draft Act amending certain acts in order to abolish the obligation to attach documents available in electronic public registers (UDER96). Inter-ministerial consultations, opinions and public consultations took place between December 2025 and January 2026. The project aims to further reduce the administrative burden by removing the obligation to attach printouts from the National Court Register (KRS) and certificates of entry in the CEIDG to letters and applications sent to public authorities, where these data are available in electronic public registers. This solution builds on and clarifies the amendments introduced by the Act of 21 May 2025 amending certain acts in order to deregulate economic and administrative law and improve the rules for drafting the law, which added Article 31(2) to the Business Act of 6 March 2018, removing formal sanctions for the absence of such annexes. The project is therefore part of a consistently implemented deregulation strategy aimed at making fuller use of the data available in public registers, reducing unnecessary administrative obligations and further improving the business environment.</p>
7.	<p>Draft Act amending the Act on the Central Register and Information on Business and Information Point for Entrepreneurs and certain other acts (Senate Print 634). The revision aims to make it easier to set up and run a business, further digitalise business services and streamline data flows between registers. The draft is the subject of parliamentary works. The first solutions for entrepreneurs are planned to enter into force in the second quarter of 2026. A key element of the draft act is the possibility of setting up a business through the mObywatel application. As of November 2026, a full electronic registration process in the CEIDG will also start, replacing paper forms with electronic applications, so that all data registration and updating activities in the CEIDG will be carried out exclusively by electronic means. Another important change will be the publication in one place of comprehensive information on civil-law partnerships whose partners are entrepreneurs registered in the CEIDG. The draft act provides for a 'one-stop shop' mechanism for registering this form of economic activity. As of November 2028, entrepreneurs entering into a civil-law partnership will be able to use the standard template for the civil-law partnership contract, including signing it electronically, so that entrepreneurs will not have to construct the civil-law partnership contract themselves at the risk of costs or errors, will be able to use the template and complete the necessary data.</p>

	Separate applications to the offices will be eliminated and replaced by a single integrated form that eliminates duplication of data and allows all registration formalities to be completed electronically in one place, through a single form with the possibility to submit it online without leaving home. Verification of the application and its transmission to, inter alia, the Statistics Poland (GUS), which will automatically issue a REGON number and the tax authorities (tax offices) which will issue a TIN. The identification numbers will be automatically transmitted to the CEIDG and will complete the information on the civil-law partnership, without separate certificates or decisions on the assignment of individual numbers. This solution responds to long-standing requests from entrepreneurs, significantly shortening the time needed to register a civil-law partnership and eliminating the need to submit separate forms to multiple institutions.
8.	Changes to the vacatio legis in tax legislation. The Council of Ministers has adopted a draft amendment to the Tax Code, which is currently under consideration in the Sejm (Legislative Work List number UDER3, Sejm document 1235). The draft provides for the introduction of a systematic rule of a vacatio legis period of at least six months for changes in tax law. This project aims to provide legal predictability and give entrepreneurs the necessary time to prepare for the new requirements.

CSR 3 Part 2: Encourage competition in public procurement processes, making them more efficient and less cumbersome, especially for SMEs – MEDT/PPO

1.	Act of 9 July 2025 amending the Public Procurement Act and the Works or Services Concessions Act (Journal of Laws 2025, item 1165). The law restricts access to public procurement procedures to economic operators from outside the EU and from third countries that have not concluded relevant agreements with the EU. If the contracting authority/entity does not expressly indicate in the tender documents that it accepts tenders from such economic operators, their tenders will be automatically rejected. The restrictions also apply to consortia of entities from third countries, as well as subcontractors and resource providers from those countries. Moreover, with the entry into force of the legislation, economic operators from third countries have lost access to appeal procedures. The rules entered into force on 9 September 2025.
2.	Act of 25 July 2025 amending the Public Procurement Act and certain other acts (Journal of Laws 2025, item 1173). The Act increases the threshold for the mandatory application of the Public Procurement Law Act from 130 thousand to 170 thousand of PLN. It also introduces a new obligation in the analysis of needs and requirements, requiring contracting authorities to define conditions conducive to competition. The legislation entered into force on 1 January 2026.
3.	Act of 21 May 2025 amending certain acts in order to deregulate economic and administrative law and improve the rules of economic law-making (Journal of Laws 2025, item 769). The Act introduces the possibility for hearings before the National Board of Appeal (KIO) to be held remotely. The decision shall be taken by the President of the Chamber. Exceptions include closed hearings or cases involving multiple participants. The Act also introduces changes concerning the taking of evidence, the time limits for joining appeal proceedings and the time limits for submitting responses to appeals. The rules will enter into force on 13 March 2026.
4.	Act of 5 August 2025 on the certification of public procurement contractors (Journal of Laws 2025, item 1235). The Act introduces a voluntary certification system for contractors. Two types of certificates will be available: (1) a certificate confirming the absence of grounds for exclusion and (2) a certificate confirming the capacity of the economic operator. The certification procedure will take up to 30 days and its costs will be set out in a separate regulation. A publicly accessible database of certified public procurement contractors will be established. The purpose of the Act is to simplify the verification of economic operators in public procurement procedures and to reduce the administrative burden. The law was published on 11 September 2025, most of its provisions will enter into force 10 months after its publication, i.e.: 12 July 2026 The measure is expected to bring significant benefits for SMEs, including a reduction of the administrative burden and a reduction of the time needed to prepare tenders; reducing the cost of participating in tenders by eliminating the need for multiple collections of documents; increase the transparency and objectivity of the verification process carried out by specialised

	independent bodies; improve access to public procurement opportunities across the EU, as certification can be used in procedures run by contracting authorities in other Member States.
5.	Draft amendments to the Public Procurement Law Act of 11 September 2019. The action plan includes, inter alia, the conduct of internal and external pre-consultations, followed by the preparation, initiation and conduct of the legislative process on the draft amendment, in view of the review of the functioning of the PPL at the end of 2025. Taking up the legislative work entails, inter alia, the need to improve the functioning of the PPL provisions in terms of further increasing flexibility and improving the conditions for accessibility, including for SMEs, in public procurement procedures.
6.	State Purchase Policy 2026-2029. The draft document has three main priorities: a. Building the competitiveness and potential of the Polish economy – increasing the participation of Polish companies in public procurement and supporting innovative sectors of the economy. b. Strengthening state resilience – focusing on aspects that ensure the security of public procurement processes, increasing resilience against internal and external threats, and improving crisis preparedness. c. Professionalisation of the public procurement market – further improving the competences of public procurement practitioners, introducing systemic measures to improve their skills and developing modern tools and methods for knowledge dissemination. A public consultation was carried out on the document in December 2025.

CSR 3 part 3: Strengthen science-business links by improving support structures, implementing targeted funding schemes, and creating incentives for researchers to engage with the private sector – MEDT/MSHE

1.	Strategy for the development of the start-up ecosystem in Poland by 2035. In 2025, the Ministry of Economic Development and Technology started work on developing a dedicated start-up policy. Its main objective is to stimulate innovation by developing a vibrant start-up ecosystem and creating an enabling legislative and fiscal environment for innovation activities. The document will set out long-term policy orientations for the state in the area of start-ups, including improving the regulatory environment, access to finance, cooperation with the public sector, and support for internationalisation. Inter-ministerial consultations, consultations with start-up ecosystem actors and the launch of preparations for the implementation of the strategy are planned for 2026. Actions are planned to include: networking of accredited innovation hubs, implementation of sandbox Plus, – industrial ecosystem of data spaces, workshops for start-ups, pilot programme to support the deployment of AI solutions in SMEs, next edition of the Polish Product of the Future competition.
2.	Innovation Council. In 2025, it was amended with the founding regulation of the Innovation Council. The Council acts as the key inter-ministerial coordinator of the government's innovation policy. Actions to be taken by the Innovation Council is project-based and focuses efforts and resources on increasing innovation potential in Poland. The Council initiates actions and proposes solutions that actively support entrepreneurs in searching for new products and processes and involve Polish capital, thereby contributing to the creation of competitive advantages for the Polish economy. New tasks also include supporting the development and protection of critical technologies, crucial for state security and the competitiveness of the economy.
3.	A team to strengthen the transfer of research results. In April 2025, the Minister of Science and Higher Education established a team to strengthen the transfer of research results. The panel is composed of 17 experts representing different perspectives on the links between science and the business environment. The main objective of the team is to develop solutions to unleash the potential of scientific activities for the economy. In addition, the Ministry of Science and Higher Education commissioned an evaluation of the system supporting the links between science and business (performance assessment and development of recommendations for technology transfer centres). The next step will be to analyse the recommendations developed by the team for strengthening the transfer of research results and the recommendations resulting from the evaluation of the science and business support system, and to develop proposals for legislative changes based on the recommendations received. It is assumed that the development of

	proposals for legislative amendments based on the developed recommendations will take place by the end of 2026.
4.	An important element in strengthening innovation and demand for solutions developed by emerging innovative companies was also the launch by the National Centre for Research and Development (NCBR) of calls for proposals for new research initiatives in the form of innovative public procurement (pre-commercial procurement – PCP). In 2025, approximately PLN 505 million of European funding was allocated to this objective, providing significant support to developers of innovative technologies, including start-ups, by enabling cooperation with the public sector and testing solutions under market conditions.

CSR 3 part 4: Improve and modernise the public research system by making research careers more attractive, raising public R&I investment and supporting research institutions – MSHE

1.	<p>The ‘Research Universities Excellence Initiative’ (IDUB) and the ‘Regional Excellence Initiative’ (RID) programmes. The aim of IDUB is to identify and support the 10 best universities that will strive to become “research universities” and compete with the best research centres in Europe and worldwide. In 2019, the Ministry of Science and Higher Education launched the first competition under the IDUB programme. As a result of the competition, 10 out of 20 universities eligible for the competition received annual funding for 2020-2026 amounting to a 10 % increase in the grant awarded in 2019 to implement the development plans set out in their applications. The remaining 10 universities received a subsidy increase of 2 %. A mid-term evaluation of universities’ plans under the IDUB programme was carried out in 2023. The mid-term evaluation resulted in a positive assessment of all 10 IDUB universities. In 2026, as a result of the final evaluation of the first generation of the programme, at least 2 out of the 10 places in the programme will be vacated by the universities with the lowest rankings, and a second IDUB competition will be organised to fill these places. Currently, 18 universities are eligible to participate in the next IDUB competition, which will take place in 2026, including 6 out of 10 universities that took part in the competition in 2019 but were not in the top 10, and 12 new entities.</p> <p>The RID competition is aimed at universities that do not meet the criteria for participation in the IDUB programme, but stand out as local ‘islands of excellence’ in specific disciplines or groups of disciplines relevant to specific regions of Poland. The objective of the RID programme is to finance projects that contribute to the intensive development of outstanding regional universities in scientific or artistic disciplines or groups deemed essential for the region. In 2023, the Ministry organised the first RID competition. 30 projects were selected for funding. RID funding consists of an annual increase in the subsidy received by the university to maintain and develop its teaching and research capacities. In the case of the RID programme, the increase shall amount to a maximum of 2 % of the subsidy awarded to the university in the year of the contest. The funds are paid for a period of 4 years. The financial support granted under the RID programme amounts to approximately PLN 68 million per year.</p>
2.	<p>Transformation process of the Research Institutes. The Łukasiewicz Research Network has started the process of making its research institutes more market-oriented. The main mechanism for implementing the Łukasiewicz Research Network Strategy is the introduction of long-term planning culture within the institutes, as demonstrated by the multi-annual activity plans (with a 10-year perspective) prepared in 2025 by all institutes, together with the financial model. The practical aspect of the process of transforming the Network into a market-oriented organisation is also the plan to spin off dozens of operating companies over a 10-year period to which business activities will be transferred, as an instrument to support R & D activities within the Network. The formation of any new company will require a prior market analysis, including a business plan and a private investor test to ensure commercial viability.</p> <p>The implementation of the Strategy consists of two pillars: research and commercialisation activities, which made it possible to identify the desired commercialisation model and to speed up work on R & D projects. The strategy of the Łukasiewicz Research Network was prepared on the basis of the assumption that research and implementation activities would be concentrated in strategic directions that would simultaneously meet the needs of the State and align with the competences of the Łukasiewicz Institutes. Four strategic orientations have been selected:</p>

	<p>Defence and State Security, Chemistry for Industry, Circular Economy, Energy Transition, as well as four horizontal strands: Dual Use, Digitalisation, Internationalisation, Advanced Materials. “Defence and State Security” has been identified as a priority area of the Network’s activities. This is reflected in the Strategy and the adopted lines of action and research topics for the Network as a whole, with an outlook for 2025 and 2026. In 2025, an initiative was launched to establish strategic partnerships with enterprises. As a priority, the Network focused on forming partnerships with selected companies from the defence sector to fulfill a vital state task: supporting Poland’s defence industrial base. An analysis of the technologies developed in the Łukasiewicz Research Network was carried out from the point of view of defined strategic directions, which made it possible to prioritise and focus on research projects with the highest market potential.</p>
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CSR 3 part 5: Focus investment-related economic policy on innovation – MEDT/MDA/MDFRP

1.	<p>Initiatives supporting Poland’s AI ecosystem. The ai.gov.pl portal, which provides access to information and resources related to artificial intelligence, was launched in the third quarter of 2025. Preparations are ongoing for the launch of the AI HUB project, which is expected to start in the second quarter of 2026. The project aims to build AI infrastructure and competences for public administrations. The project involves leading Polish research institutions as partners. PLLuM (Polish Large Language Model) was first publicly presented in February 2025. This open model was developed by a research consortium of six scientific institutions. As part of the HIVE programme, the PLLuM model was implemented in the mObywatel application and tested at the Ministry and selected local government units. The further development of the model is planned partly as part of the AI HUB project. There are also activities focused on building awareness among public administration officials about the responsible use of AI tools. As regards investments in computing infrastructure, Poland was selected to host 2 of the 19 European Artificial Intelligence Factories. Construction of factories: The AI hub in Poznań and the AI Gaia in Kraków will provide access to supercomputing infrastructure, data centres and training, which is crucial for the development of AI. In February 2025, the Ministry of Digital Affairs, together with the Minister of National Defence, set up the IDEAS Research Institute, whose mission is to carry out research in the field of artificial intelligence and to support the creation of an innovation ecosystem in this area.</p>
2.	<p>AI regulatory sandboxes. A framework for AI regulatory sandboxes is under preparation, as required by Article 57 of the EU AI Act. Preparatory work on sandbox procedures and IT solutions started in November 2025. The first sandbox is expected to be operational by August 2026. Consultations have been launched with counterparts in Lithuania and Denmark on the implementation of sandboxes. A project to be co-financed by the EU is under preparation (Q2 2026 – Q1 2029). The project includes electronic services for a sandbox operating in two areas (regulatory and technological), a technological environment for public administrations with access to shared computing power and Polish language models, and a research component to assess the impact of the sandbox on the development of the AI market. Between 2027 and 2028, 2-3 additional sectoral sandboxes are planned.</p>
3.	<p>Financial instruments. Poland has initiated equity-type financial instruments implemented on the basis of a fund of funds scheme, in particular:</p> <ul style="list-style-type: none"> • Innovate Poland – approximately PLN 2.4 billion in phase I, with the possibility of increasing the budget; the programme supports VC, EP and Private Debt funds, pools public and private capital and introduces fund accreditation as a new quality standard in the investment ecosystem. • Future Tech Poland – around PLN 1.5 billion, enabling the scale-up of venture capital investments in seed, growth and Series A/B. • Equity instruments in the FENG programme – approx. PLN 2.2 billion to finance early stage companies in the co-investment or commitment model. <p>These schemes are expected to finance around 750 Polish companies at different stages of their development. Poland’s economic policy is strategically oriented towards innovation by strengthening the role of VC/PE capital in R & D funding, using public funds to mobilise private investment, and supporting the scaling up of innovative companies instead of relying solely on</p>

public funding, including grants. Equity instruments are a fundamental pillar of Poland's innovation policy framework.
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CSR 4 Part 1: Promote balanced electricity price signals that support investments in clean electricity generation by adjusting taxes and levies on electricity for households and industry relative to those on fossil fuels – MF/ME

1.	Reduced solidarity levy in Renewables Acceleration Areas (RAA). RAA are special zones supported by the legislator to enable the rapid development of renewable energy sources (RES). One solution is to exempt investors using direct lines in these areas from the solidarity fee, which distinguishes them from locations outside the RAA. The amendment to the Energy Law Act (September 2023) introduced a so-called solidarity fee to be paid by users of direct lines. That charge shall serve to compensate transmission and distribution system operators that lose revenues from standard network charges. In areas other than RAA, the undertaking using the direct line must pay a quality fee for the provision of transmission standards and a solidarity fee, calculated as the share of those customers in the fixed costs of the non-tariff networks. The maximum amount of the solidarity fee may reach up to half of the variable part of the network tariff. The exemption from the solidarity fee is an important mechanism to promote the use of direct lines under the RAA, significantly reducing investment and operational costs compared to standard locations.
2.	Dynamic pricing agreement. Since 24 August 2024, the largest electricity suppliers in Poland are obliged to introduce a new type of offer targeting individual customers, i.e. a dynamic pricing agreement . The development of a modern, flexible and efficient energy system requires the active involvement of end-users. If dynamic pricing agreement become more common, they could incentivise consumers to shift their electricity consumption to more favourable market hours. This would promote a better match between demand and available supply and contribute to a smoother functioning of the system.
3.	RES fee. Poland imposes a RES fee on electricity bills to finance payments to renewable energy producers. This fee directly contributes to ensuring the availability of renewable energy in the energy system and enables the further expansion of solar, wind, water and bioenergy installations. As it is calculated on the basis of actual consumption, it provides a transparent price signal that supports the deployment of clean electricity.
4.	The Act of 27 November 2024 amending the Renewable Energy Act and certain other acts amended aid in the form of reductions in electricity levies for energy-intensive users in line with the Guidelines on State aid for climate, environmental protection and energy 2022 (2022/C 80/01, CEEAG). In view of these changes, energy-intensive users that are eligible for and wish to apply for aid are required to carry out an energy audit and to perform one or more of the following actions: (a) implement the recommendations of the audit report as long as the payback time of the relevant investments does not exceed 3 years and the costs of those investments are proportionate; (b) reduce the carbon footprint of its electricity consumption so that at least 30 % of its electricity consumption comes from zero-emission sources; (c) invest a significant part, at least 50 % of the aid amount, in projects leading to a significant reduction of the installation's greenhouse gas emissions. This means that, in order to ensure the validity of the aid granted, energy-intensive users must, inter alia, invest in renewable energy sources and increase the share of renewable energy in their overall energy consumption.

CSR 4 Part 2: Boost grid capacity and flexibility, increase cross-border electricity trading, and limit restrictions to cases justified under EU energy market rules, particularly in cases involving constraints in allocating national capacity – ME

1.	<p>Transmission Network Development Plan 2025-2034. In accordance with the Transmission Network Development Plan for 2025-2034, the Polish Transmission Network Operator intends to allocate around EUR 15 billion (PLN 64 billion) for the expansion of transmission infrastructure by 2034. The main objectives of these investments are to:</p> <ul style="list-style-type: none"> • facilitating the connection of offshore wind farms, planned nuclear blocks and energy storage systems in Poland; • construction of almost 5 000 km of new 400 kV lines and 30 new electricity stations, as well as modernisation of existing electricity stations; • increasing system flexibility to respond dynamically to changing generation and demand conditions. <p>In parallel, distribution system operators are upgrading their networks to allow for a faster and more efficient connection of additional renewable energy sources and energy storage, as well as to take into account the demand related, inter alia, to the development of electromobility and heat pumps; optimising the use of existing infrastructure and reducing transmission losses; deployment of smart grid technologies and advanced energy flow management systems, thus improving the integration of renewable energy sources in the distribution network.</p>
2.	<p>Increase available cross-border capacity for electricity trading. On 17 December 2019, the Polish Government adopted an action plan in accordance with Article 15 of Regulation (EU) 2019/943 of the European Parliament and of the Council of 5 June 2019 on the internal market for electricity (Regulation (EU) 2019/943). The main objective of the action plan was to reach 70 % of the capacity available for cross-border electricity trade (CEP target of 70 %). Pursuant to Article 15 6 of Regulation (EU) 2019/943, which requires Member States to decide six months before the expiry of the action plan whether to address congestion through a change of bidding zone or through remedial measures at their own cost, the Minister for Climate and Environment decided to opt for the latter option. This means that there will be no review of the Polish bidding zone at the end of the action plan with a view to amending it. The decision took into account the progress made in the implementation of the Polish action plan and the following factors:</p> <ul style="list-style-type: none"> • consistent opinions of the President of the Energy Regulatory Office and the Transmission System Operator (TSO) confirming that the CEP70 objective can be achieved from January 2026; • the possibility to apply measures ensuring the minimum capacity required under Regulation (EU) 2019/943 for Poland’s cross-border interconnections; • TSO and ENTSO-E analyses indicating that there are no grounds to initiate a review of the Polish bidding zone. <p>On an annual basis, the TSO submits for approval by the President of the ERO a report on the achievement of the 70 % CEP objective, which constitutes an input to ACER’s report.</p>

CSR 4 Part 3: Reduce the reliance on fossil fuels by accelerating the phasing-out of coal in the heating sector by transitioning to decarbonised systems that integrate renewable energy, improve energy efficiency (...) – ME

1.	<p>Draft Act amending certain acts for the purpose of deregulation in the field of energy (number from the list of legislative work– UDER92). The changes will include:</p> <ul style="list-style-type: none"> • Liberalise energy companies’ bills with industrial consumers for heat delivered; • The introduction of a definition of a heat or cold storage facility will enable further design of the provisions governing heat and cold storage, including the inclusion of the costs of heat and cold storage facilities in the tariffs of heat generators and heat distributors. The changes introduced will create the legal basis for the development of heat and cold storage, support the transformation of heating towards electrification, improve the flexibility of district heating systems and have a positive impact on the environment through a more efficient use of electricity and heat; • Support for electric boilers – introduction of criteria for recognising heat produced in electric boilers as heat from renewable energy sources for the purpose of meeting the criterion of
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	<p>efficient district heating. This will facilitate investment in modern heat sources, which can be cheaper and help stabilise the energy system by using surplus green electricity;</p> <ul style="list-style-type: none"> • Simplification of the determination of the return on capital invested in economic activities of heat generation, transmission and distribution and trade. As a result of the proposed changes, the rules for determining the return on capital will be made more transparent and predictable, stable conditions will be created for planning investments in the transformation of heating, and mechanisms will be put in place to encourage investment in renewable energy sources, heat storage facilities and other solutions supporting climate neutrality; • Regulatory changes to promote the development of cogeneration – complementing the rules will incentivise investments in heat sources based on cogeneration units.
2.	<p>National Strategy for Heating. The document will be consistent with the development orientations of the sector set out in the National Energy and Climate Plan, so as to ensure full alignment with the orientations and objectives of the national energy and climate policy. The strategy will enshrine actions to support the transformation process of the district heating sector. The strategy will focus on strategic actions such as:</p> <ul style="list-style-type: none"> • improving the country’s energy security by phasing out the heating sector’s dependence on fossil fuel purchases and using local RES and waste heat resources; • diversifying district heat generation technologies and adapting them to local circumstances; • improving the energy efficiency of district heating systems; • electrification of district heating and cross-sector integration of heating with electricity, development of heat storage, • maintaining and developing district heating systems by adapting them to the requirements of an efficient district heating system status, • providing access to the electricity grid for heat pumps and electrode boilers from the National Energy System (KSE) and enabling the operation of cogeneration sources in district heating systems for the benefit of the KSE, • lowering the temperature parameters of district heating networks, digitalisation of district heating; • revision of the current heat tariff model; • energy planning at both national and local level.
3.	<p>Reform of grid connection procedures under the National Recovery and Resilience Plan (RRP). The objective of the connection reform is to accelerate the energy transition and increase the security of electricity supply by simplifying and streamlining the connection process. Amendments to the Energy Law Act (Journal of Of Laws 2026, item 516) allows for changes that include, among others, the introduction of flexible connection agreements and the reduction of the validity period of connection conditions from two years to one year. Projects will also have to fulfil milestones on progress in implementation to preserve the connection conditions. This measure will prevent speculative applications. The reform also includes optimising the use of existing infrastructure, for example by extending the ‘cable pooling’ solution to electricity storage facilities, among others. Furthermore, it increases the transparency of the connection process by facilitating the electronic submission of requests, as well as requiring operators to set up centralised IT platforms where information on available network connection capacities will be published. The reform also makes it mandatory to develop a single set of rules for the entire connection process, making it easier to navigate the existing grid connection rules.</p>
4.	<p>Reducing permitting times in areas where the development of renewable energy is accelerated. Following the implementation of reforms under the National Recovery and Resilience Plan (NRRP), permitting times are expected to be significantly reduced, especially for large-scale installations. A key step is to establish a legal framework for Renewables Acceleration Areas (RAA), which introduce a shortened permitting pathway for projects located in designated zones. A legal framework for RAA would not be possible without mapping the potential of renewable energy. These maps allow precise identification of areas suitable for the rapid deployment of RES, reducing procedural uncertainty and speeding up decision-making. While the exact reduction of time will depend on the specificities of the project, the reforms aim to align national practice with the EU targets set out in RED III, according to which the permit-granting for priority areas should not exceed 12 months for renewable energy projects.</p>
5.	<p>Social Climate Plan. Poland is developing a Social Climate Plan (SCP). The overall objective of the SCP is to contribute to a socially fair transition towards climate neutrality.</p>

	<p>The specific objectives of the SCP are to:</p> <ul style="list-style-type: none"> • Increase the energy efficiency of buildings and reduce emissions from heating and cooling systems in buildings, including through the integration of renewable energy generation and storage in buildings. • Investment initiatives will be complemented by direct income support for households at risk of energy poverty. • Support will be provided to households in multi-family residential buildings and single-family houses with an individual or local energy source or using district heat with a capacity of up to 20 MW.
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CSR 4 Part 4: (...) and phase out fossil fuel subsidies, especially those related to coal mining – ME

1.	<p>Changes in support for hard coal mining. Steps are being taken to gradually reduce and eventually phase out subsidies to the hard coal mining industry. The Act of 4 December 2025 amending the Act on the functioning of the hard coal mining industry and certain other acts provides that mining companies will be able to close their mines themselves with the financial support of the State. The new measures introduced a package of protective benefits for workers in the sector. This includes mining leave, leave for coal-processing workers and one-off severance payments. The aim is to reduce employment in the sector, phase out mining activities and thus reduce the need for capacity reduction subsidies. The closure of individual mines will be carried out in accordance with the Social Agreement on the Transition of the Coal Mining Sector and Selected Transformation Processes in the Silesia Region, signed in 2021. This agreement provides for the gradual closure of underground mines over the coming years. This process must ensure Poland’s energy security, reduce negative social impacts by offering protective measures and alternative jobs, and be linked to the development of new energy sources. This approach will further reduce fossil fuel subsidies while mitigating the social and economic impacts of the energy transition. Two more production sites are planned to close in the second half of 2026: Wujek KWK Wujek-Staszic in Katowice and section Bielszowice KWK Ruda in Ruda Śląska. At the same time, the process of notifying the ‘new support system’ to the European Commission, adapted to the solutions provided for in the Act, will continue. In the medium term, this will be supported by an increasing diversification of the energy mix.</p>
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CSR 4 part 5: Improve climate adaptation governance, particularly policies focused on the management, protection, and sustainable use of water resources, incorporating current assessments of climate change impacts to ensure the long-term sustainability of sectors and activities dependent on water ecosystem services – MCE/MI

1.	<p>Updating of river basin management plans. Work has started on the third update of the River Basin Management Plans (RBMPs III), which will apply in the 2028-2033 planning cycle. These documents aim not only to ensure compliance with the obligations under the EU Water Framework Directive, but above all to identify effective remedial measures targeting the sustainable and efficient management of water resources, in line with current European Union guidance, including on climate resilience.</p>
2.	<p>Update of the “Plan to Counteract the Effects of Drought” and update of the “Flood Risk Management Plans”. As part of the review and update of the FRMPs, a review of the diagnosis of flood risk management issues is planned in 2026 and the first half of 2027, using an analysis of the possible impact of climate change on the occurrence of floods. In addition, the types of measures assigned to the objectives of flood risk management will be prioritised, taking into account, inter alia, the impact on the environment and climate change adaptation. When selecting actions, one of the criteria for their assessment will be the assessment of their environmental impact as well as the importance of the action in the context of climate change. In parallel, flood-related measures adopted under the second planning cycle will continue to be implemented to protect people, infrastructure and the environment from the effects of extreme floods, including those exacerbated by climate change.</p> <p>The update of the Plan to Counteract the Effects of Drought will focus on revising the assessment of drought-prone areas and reviewing the proposed strategic directions for drought mitigation. A</p>

	<p>key element of this update will be the inclusion of the European Commission’s guidance on requirements for national drought risk management frameworks.</p> <p>The Plan to Counteract the Effects of Drought will prioritise nature-based solutions as adaptation instruments to increase water retention, biodiversity protection and the stability of agricultural production. The project will undergo a nationwide public consultation in 2026. The implementation of the measures set out in the plan will aim to reduce the risk of drought and minimise economic, social and environmental losses.</p>
3.	<p>National Adaptation Strategy. Over the past year, Poland has started working on a new National Adaptation Strategy and its accompanying Adaptation Action Plan, which will provide an overarching framework for the implementation and coordination of national climate change adaptation policies. The first and fundamental step of this work is a comprehensive assessment of risks and vulnerabilities to climate change. This year, the Institute for Environmental Protection launched analytical activities to provide these preliminary data to the strategy, focusing on sectoral assessments of climate risks and vulnerabilities. These analyses provide the evidence base for the strategy and will directly support the systematic integration of climate resilience considerations into national sectoral policies over the next 12-18 months. The new National Adaptation Strategy will be in line with the guidelines of the EU Strategy on Adaptation to Climate Change and with the provisions of the European Climate Law.</p>
4.	<p>National Forest Programme (NFP). Over the past year, Poland has started work to prepare a draft National Forest Programme, which will provide a framework for the implementation and coordination of the country’s national forest policy, including on climate change adaptation. The NFP is a strategic document setting out a long-term vision, objectives and directions for the development of forestry in Poland. Take into account social and economic needs, the need to protect forest ecosystems, enhance ecosystem services, the need to adapt forests and forestry to climate change, and international commitments on forestry and the protection of forest ecosystems. Polish forestry operates under fast-changing environmental conditions, particularly rapid climate change. This has a direct impact on changing the growth conditions of forest stands and increasing the frequency of extreme events (droughts, heat waves, fires, insect outbreaks, windfall episodes). The National Forest Programme will be in line with the country’s medium-term development strategy and with the National Adaptation Strategy.</p>
5.	<p>A strategy for the protection of wetlands and an action plan. The strategy comprehensively addresses the problems of protecting water-dependent ecosystems, water management, human activities in wetlands and climate change. Wetlands are key to sustaining human well-being by providing water, food and other vital goods, developing culture, protecting the climate and protecting biodiversity. The draft Strategy sets out trends and priorities for the protection of these valuable ecosystems. The strategy is a guiding document for the implementation of actions for different actors. The quantity and quality of water available to humans changes over time and space, which also causes changes in the environment, droughts and floods, fires, soil erosion. The adoption of the document by the Council of Ministers is scheduled for 2026. Work on the document was supported by the Interministerial Team for Wetlands set up by order of the Prime Minister in December 2024. The team will also support actions to implement the Strategy.</p>
6.	<p>The GreenEvo – Green Technologies Accelerator programme, run by the Ministry of Climate and Environment, has for many years supported the development and international promotion of Polish environmental solutions that are actually applicable and have already been tested on the market. The technologies submitted to the programme are evaluated by independent experts, confirming their quality and readiness for deployment. These include innovative water treatment and purification methods, tools for continuous monitoring of water quality, and systems to increase safety and resilience to phenomena exacerbated by climate change, such as droughts or contamination. The programme also promotes smart city technologies, energy efficiency, circular economy and innovative solutions for cities and industry. Many indirectly strengthen the ability to adapt to climate change, from improving infrastructure to reducing pressure on natural resources. The GreenEvo programme is a practical tool to support the implementation of adaptation solutions, the modernisation of environmental services and building resilience to the impacts of climate change.</p>

CSR 5 Part 1: Foster quality and inclusive education and skills relevant to the labour market, including green and digital skills (...) – MNE

1.	<p>Reform of the Core Curriculum. Improving the quality and efficiency of school education, particularly in the development of competences (fundamental and transversal) and students' practical skills, is a priority for educational reform in Poland. Comprehensive implementation of the changes to the core curriculum of general education at each stage of education is planned progressively from the school year 2026/2027. Programme changes: The Jutra Compass has been visible since 1 September 2025 through two new objects: health education (in primary and secondary schools) and citizenship education (in secondary schools).</p> <p>The draft regulation on the core curriculum of general education for pre-primary and primary schools (for all subjects) and the framework teaching timetables for primary schools are currently being finalised. The new core curriculum will apply progressively from 1 September 2026, starting with grades I and IV of primary school. In parallel, work has started on proposals to revise the core curricula of general education for secondary schools, which will apply from 1 September 2027.</p> <p>The changes carried out are based on the Graduate Profile, which describes the competences of each student finishing an educational establishment that are necessary for the child's further personal and educational development. Great attention has been paid to strengthening the content of the core curriculum of general education in the field of STEM education, including through increased hours and the introduction of an interdisciplinary approach. The new core curriculum also takes digital skills into account to a much greater extent than before.</p>
2.	<p>Standardising the employment of specialist teachers in kindergartens and mainstream schools. To increase access to psychological and pedagogical support for children and young people, employment standards were set in 2022 for specialist teachers in open-access and inclusive kindergartens, primary schools and joint pre-primary establishments, including non-public ones. The standards set a minimum period of employment for specialist teachers in mainstream and inclusive kindergartens, schools and joint establishments. The rules also set out how to calculate full-time work according to the number of children or pupils in kindergartens and schools. The introduction of the above-mentioned provisions has led to an increase in the number of posts for specialist teachers of more than 150 % compared with the situation prior to the introduction of the provisions.</p>
3.	<p>Free postgraduate studies for teachers. The aim of these studies is to support the upskilling and qualification of teachers, including specialist teachers, in the area of inclusive education. The studies were carried out in the following fields:</p> <ul style="list-style-type: none"> (1) 'Early support for child development and family support' – studies providing qualifications to carry out training in early child development and to work as a teacher specialist in pre-school education; (2) 'Special Pedagogy in Inclusive Education' – studies qualifying for the position of special education teacher in kindergarten and school; (3) 'Educational psychology with pedagogical preparation' – qualification studies aimed at persons holding a master's degree in psychology, enabling them to obtain the pedagogical preparation necessary for taking up the post of school psychologist in educational system units; (4) postgraduate 'Polish Sign Language for Teachers'. <p>The fourth edition of the study is planned to start in 2026.</p>
4.	<p>Digital transformation of education. The aim is to make the education system fit for the digital age by introducing modern tools, developing digital competences, creating digital teaching standards, and ensuring cybersecurity and digital hygiene for participants in the educational process. A key strategic document guiding the digital transformation of Polish schools is the Digital Transformation Policy for Education Policy (PCTE), adopted in September 2024. This policy is in line with the priorities set out in the EU Digital Education Action Plan 2021-2027 and sets the framework for state policy and actions taken in the area of digitalisation of education in the short, medium and long term.</p>
5.	<p>Government programme to support school and facility running authorities in developing digital skills of children and youth for 2025-2029 – 'Digital Student'. The main objective of the Programme is to support the development of students' and teachers' digital competences by using modern teaching aids, including AI solutions, selected by schools according to their defined needs, in the teaching process. The programme is also intended to support schools in</p>

	personalising the equipment they received under investment C2.2.1 'Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system' of the RRP (STEM and AI workstations). The activities planned under the Programme are also intended to support learning models that develop students' creativity, entrepreneurship and agency, based primarily on project work, as well as to address barriers related to the accessibility of education for people at risk of social exclusion. Fostering a creative and innovative learning model is a task closely linked to ensuring access to modern technologies in the education or learning process and will have an important impact on students' future active participation in the modern labour market.
6.	Update of the Digital Competence Development Programme. The process of updating the document is currently being finalised and its aim is to prepare a document for a formal legislative procedure to start in 2026. As part of the actions taken, the existing tasks have been thoroughly analysed and, following a thorough analysis of the proposals submitted, 45 new actions have been included in the programme, which have subsequently been harmonised and agreed. In parallel, a comprehensive update of the diagnostic part was carried out to ensure alignment with the latest data, test results and regulatory developments.

CSR 5 Part 2: step up participation in STEM fields in higher education – MSHE

1.	Implementation of a project under the Technical Support Instrument. The Ministry of Science and Higher Education is one of the beneficiaries of the project 'Improving girls' and women's interest and participation in ICT in Poland' launched in mid-December 2025. This project, coordinated by the Ministry of Digital Affairs, will help better understand why women are still under-represented in ICT studies and careers and identify practical ways to increase their participation. The project will analyse barriers and success factors and support the development of recommendations and concepts for the implementation of more inclusive access pathways to studies and occupations in the area.
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CSR 5 Part 3: improve the quality of teacher education – MNE/MSHE

1.	Financing of post-graduate studies. In 2025, funds from the budget of the Ministry of National Education were used to finance the implementation by universities of postgraduate studies for teachers in the following areas: health education, mathematics education, mathematics education in grades I-III of primary school, informatics, informatics for early childhood teachers, early childhood development assistance and family support, special educator in inclusive education, educational psychology with pedagogical preparation, teaching vocational subjects in the following professions: electromobility technicians, waste management professions and real estate management technicians, Polish sign language for teachers (ca. PLN 12.7 million).
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CSR 5 Part 4: further strengthen the efficiency of vocational education and training – MNE

1.	An overview of the core curricula for vocational education. The aim of the review is to adapt the provision of education to the needs of the labour market, taking into account the technological changes brought about by the digital transformation and the green economy. This task is carried out as part of the European Funds for Social Development 2021-2027 (FERS) project 'Sectoral agreement for vocational education and training. Increasing the participation of sectoral representatives in the development of vocational education and work-based learning". It analyses and subsequently modifies the learning content set out in the curriculum of vocational education professions, in particular those where technological changes have taken place to protect the environment, including climate action resulting from the energy and digital transitions. In addition to proposals for changes to existing professions, new professions that are more responsive to the needs of the economy, taking into account the digital and green transitions, are also recommended. Recommendations and proposals for changes to existing professions or proposals for new professions drawn up by sectoral experts in cooperation with the Ministry of National Education and the ministries responsible for individual professions are the basis for introducing changes to vocational education in line with labour market needs in order to develop 'green skills' to prepare staff for the needs of the changing national economy and climate protection.
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2.	<p>Increasing the involvement of employers in the vocational training process. The Ministry of National Education has launched a project ‘Sectoral Agreement for Vocational Education and Training. Increasing the participation of sectoral representatives in the development of vocational education and work-based learning’, co-financed by the European Social Fund Plus. The project runs from 2024 to 2027. The project has four main tasks: engage in sectoral dialogue on improving vocational education and skills development in the workplace, strengthen sectoral participation in improving vocational education and skills development in the workplace, promote vocational education and cooperation opportunities between employers and schools, develop proposals for organisational and legal solutions for the recruitment of labour market professionals to work in vocational education. The Ministry of National Education successively invites the sectoral organisations with which the dialogue takes place in the framework of the weekly sectoral meetings on vocational training. 32 meetings were held in 2024/2025. Another 20 meetings are planned for 2026.</p>
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CSR 5 Part 5: Facilitate and increase adult participation in learning, including in non-formal learning and in areas key for Poland’s competitiveness – MNE/MFLSP

1.	<p>Draft Act on Regional Coordination Teams for Skills Policy (WZK). This project implements milestone A43G of the RRP and reform A3.1 ‘Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements’. The Act sets out the responsibilities of the voivodships in terms of skills policy and establishes a permanent legal framework for the functioning of the WZK as consultative and advisory bodies for voivodship governments, strengthening the role of the regions in the coordination of skills policies. These solutions aim to better align the educational offer with the needs of regional labour markets, with a particular focus on the digital and green transitions, as well as to increase the coherence of regional actions with the Integrated Skills Strategy 2030 (ISAS 2030). According to the planned timeline, the law should be adopted and promulgated in the first quarter of 2026, while the new WZKs will start operating on the basis of legal provisions on 1 July 2026, ensuring continuity after the end of the pilot project financed by the RRP.</p> <p>The solutions adopted will enable systemic planning, monitoring and evaluation of skills policies at regional level, supporting the development of competences relevant to the current and future needs of the economy and the labour market. Currently, WZK operates in all regions under investment A3.1.1 of the RRP ‘Investments in modern vocational training, higher education and lifelong learning’, acting as temporary project structures coordinating lifelong learning initiatives. These teams serve as regional fora for cooperation between local governments, educational institutions, labour market institutions, employers and social partners. They shall carry out tasks including the identification of regional competence needs, the preparation and implementation of regional programmes for the ISS 2030, and the monitoring and reporting of activities to better align the education and training offer with labour market needs, with a particular focus on digital and green skills.</p>
2.	<p>Sectoral Skills Centres (BCU). The BCU’s offer targets students, graduates, doctoral candidates, teachers, academics and business staff, as well as other adults, including those planning to acquire a qualification or retrain. A key element of the BCU’s educational offer is a new form of extracurricular lifelong learning, available only in such institutions: sector-specific vocational training, as well as courses preparing participants for the acquisition of sector-specific qualifications corresponding to the needs of the sector, developed in cooperation with the professional organisation responsible for the professional field. The BCU is also tasked with carrying out career guidance activities for adults. The BCU’s advisory and promotional activities also focus on supporting career guidance for students and other learners to better match labour market needs, seize diverse learning opportunities, promote the benefits of lifelong learning and increase adult participation in education.</p>
3.	<p>Local Knowledge and Education Centres (LOWE). This initiative develops the additional social mission of schools – the educational activation of parents of pupils and other adults in local communities and the mobilisation of different institutions and organisations in local communities to develop adult skills. It is not a new institution in the adult learning system, but a new function for schools, which form one of the densest networks of public services and also reach small towns far from large urban centres. The LOWE concept favours schools located in disadvantaged areas,</p>

	including rural areas. LOWE develops an educational offer focused on the development of transferable skills (key competences) that underpin lifelong learning. The LOWE model was developed under the Operational Programme Knowledge Education Development 2014-2020. In the 2021-2027 financial perspective, LOWEs are developed in regional programmes. In addition, under the 2021-2027 European Funds for Social Development Programme, a coordination project is being implemented to build a network of cooperation between the various LOWEs.
4.	Continuing implementation of the Integrated Qualification System. At the end of November 2025, 271 free-market and sectoral qualifications were integrated into the Integrated Qualifications System (IAQS). More than 25 thousand certificates attesting to these qualifications were issued. As part of the BCU's activities, a significant number of requests for sectoral qualifications to be included in the MCS were prepared. With regard to non-formal learning, measures are taken to promote and support it. Non-formal learning offers tend to have a shorter duration, greater flexibility and a link to practical experience. For this reason, they are more often chosen by adults aged 30+, 40+.

CSR 5 Part 6: Take steps to increase the participation of disadvantaged groups in the labour market, including through effective education to employment transitions – MFLSP

1.	Individual Development Accounts (IKR). Discussions on the IKR system in Poland started in June 2024 with a round table meeting with representatives of the European Commission. Regular meetings with IKR stakeholders took place in the form of workshops, gathering, among other things, views on existing arrangements for distributing funds to individuals and their effectiveness. This information allowed the development of the IKR pilot concept. A working group on IKR system design has been set up. The IKR pilot project, planned for 2026-2028, will use the solutions developed so far for the distribution of funds through the Entity Financing Systems (PSFs) and the Development Services Database (BUR). PSF are systems for distributing ESF+ funds for training for entrepreneurs and individuals, operating at the level of regional governments since 2014. It is assumed that entrepreneurs or individuals choose their own training offers from the BUR based on their needs. The BUR is the largest public database of training offers in Poland, run by the Polish Agency for Enterprise Development (PARP), offering high-quality training and advisory services. The pilot will include an advisory component to help IKR users assess educational needs and select offers. The results of the pilot implementation will allow the development of a unified system to support adult learning through the BUR, assuming that funding can be secured.
2.	Reform of public employment services In 2025, the Labour Market and Employment Services Act of 20 March 2025 entered into force. In particular, the Act extended the group of beneficiaries of all forms of assistance to jobseekers registered with the PES, who may also be employed. The following changes have also been made: <ul style="list-style-type: none"> • Increasing the funding limits for training to 300 % of the average wage (previously this limit applied only to training indicated by the unemployed person); • Extending the scope of funding for registered persons (<u>either as unemployed or as jobseekers</u>) to cover the costs of examinations for various forms of validation of knowledge and skills and obtaining documents attesting to the acquisition of such knowledge and skills; • Strengthening the existing form of support – the training loan – by introducing an educational loan, with a maximum amount of 400 % of the average wage. • Introducing a more favourable limit for funding the acquisition of knowledge, skills or qualifications – up to 450 % of the average wage per person over a consecutive three-year period; • Replacement of the existing training voucher, which guaranteed that unemployed persons under the age of 30 would receive training of their choice and cover the related costs, by a lifelong learning voucher for all unemployed persons and jobseekers, without specifying an age threshold (under the current legislation, unemployed persons may be persons over the age of 18 years and under the age of 60 years – females or 65 years – males). • Improving the quality of training by replacing the requirement for training institutions to be entered in the register of training institutions with the requirement for development services to be entered in the database;

	<ul style="list-style-type: none"> • Equipping employment offices with the tools to effectively support clients in acquiring or developing the skills needed in the modern economy, especially digital skills, by assessing digital competences and providing adequate training.
3.	<p>National Training Fund. Updating skills and qualifications, as well as retraining in line with labour market needs, can be financed by the National Training Fund (KFS) and targeted at employers and workers. In this respect too, the new law introduced changes. Since January 2026, the CSF funds have been spent in line with the priorities reported by: the minister responsible for labour (no more than four priorities), each province for use on its territory (no more than three) and each district (no more than one). Co-financing rules will also change as of 2026. As a general rule, all entities can receive co-financing of up to 70 % of the costs of continuing education from the CSF, while micro-enterprises (with no more than nine employees on the date of application) and the self-employed can receive co-financing of up to 90 %. The availability of CSF resources has also been increased: all entities that pay contributions to the Labour Fund or are exempted from this obligation by law may benefit from support for lifelong learning, which will also cover the self-employed and entities exempted from this obligation by law. Attention was also paid to ensuring the quality of KFS-funded services and the rational and transparent use of resources by requiring that every institution providing KFS-funded training is entered in the Development Services Database maintained by PARP.</p>

Source: Ministry of Economic Development and Technology.

Annex 2. Implementation of the European Pillar of Social Rights – main actions and their estimated impact⁴¹

<p>1. Education, training and life-long learning</p>	<p>1. Action entitled ‘<i>Set up and support the functioning of 120 Sectoral Skills Centres (BCUs) implementing the concept of Centres of Vocational Excellence (CoVES)</i>’, implementing milestones A41G and A42G of the RRP.</p> <p>2. Implementation of the project entitled “<i>Industry agreement for vocational education and training. Increasing the participation of industry representatives in the development of vocational education and work-based learning</i>”, implemented by Ministry of National Education (MNE) at the 2024-2027 and co-financed by the European Social Fund.</p> <p>Continue to implement the Integrated Qualifications System (IAS), which enables skills acquired to be reliably validated in the form of sectoral and free market qualifications.</p> <p>3. Delivering on skills policies: implementation of investment A3.1.1 “<i>Investment in modern vocational training, higher education and lifelong learning</i>” and reform A3.1. “<i>Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements</i>” of the Recovery and Resilience Plan (RRP) (including: adoption of the <i>Law on Regional Coordination Teams for Skills Policy of 27 February 2026</i>; the functioning of the Interregional Coordination Group chaired by the MNE in the field of lifelong learning; review of the ‘<i>Integrated Skills Strategy 2030</i>’ adopted in 2020).</p>	<p>1. The creation of 124 Sectoral Skills Centres (BCUs). BCUs carry out education and training activities through courses and training programmes developed in cooperation with industry representatives. The BCU also supports the cooperation of schools, establishments and universities with employers, the dissemination of knowledge and new technologies, the green and digital transitions, as well as the professional activation of adults.</p> <p>2. The introduction of new professions and qualifications, as well as a review of the curricular basis for vocational education to take account of new technological developments and green and digital skills. Increase the offer of qualifications allowing the skills acquired to be reliably validated.</p> <p>By the end of 2025, 279 sectoral and free market qualifications had been included in the ZSK. More than 25000 certificates attesting to the acquisition of these qualifications have been issued.</p> <p>3. Strengthen coordination in the field of lifelong learning, in order to ensure complementarity and synergy between actions taken at national, regional and local level and to ensure balanced development of skills across territories.</p> <p>Ensure stable coordination mechanisms for skills policy and the financing of actions for the coordination of skills policy in the voivodships, by guaranteeing financing for <i>Regional Coordination Teams</i> from the state budget. Creation of 5 regional networks for cooperation and exchange of experience in lifelong learning, as well as 1 national network for the implementation of Local Knowledge and Education Centres (LOWE).</p>

⁴¹ The table, in principle, includes actions from 2025 to 2026 on the implementation of specific EFPS principles.

	<p>4. Repayable support from the EFSD in the form of loans to adults who wish to increase their competences.</p> <p>5. On 1 June 2025, the Labour Market and Employment Services Act entered into force, amending the rules for district labour offices to support unemployed persons and jobseekers in the area of skills development and upskilling (increasing funding limits for training and examination funding, educational loans, vouchers for continuous education, increasing requirements for institutions offering training).</p>	<p>4. Number of adult education loans granted 3024 until 2025 (reading the indicator in cumulative terms since the start of the loan facility in late 2024-early 2025, data reported from the last payment request submitted by the beneficiary for the period until the end of 2025).</p> <p>5. Increase in the number of people benefitting from PES support, including human resources development instruments. Activation of untapped labour resources. Better meet employers' demand for skills and competences.</p>
2. Gender equality	<p>1. A new subject, civic education, has been introduced since the 2025/2026 school year. Issues relating to students' ability to explain the phenomena of conformism and non-conformism were included in the content of the core curriculum; recognise and respond to xenophobic attitudes, stereotypes and prejudices, and discrimination.</p> <p>2. Work on a draft law to strengthen the application of the right to equal pay between men and women for equal work or work of equal value (UC127), implementing Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms. The analysis of the comments made during the inter-ministerial consultations, opinions and public consultations is ongoing.</p>	<p>1. Citizenship education is about creating a non-biased attitude among students in interpersonal relationships; explain that human dignity and respect for human beings exclude any form of discrimination based on the diversity of human beings.</p> <p>2. Strengthen the application of the principle of equal pay for equal work or work of equal value between men and women.</p>
3. Equal opportunities	<p>1. A new subject, civic education, has been introduced since the 2025/2026 school year. Issues relating to students' ability to explain the phenomena of conformism and non-conformism were included in the content of the core curriculum; recognise and respond to xenophobic attitudes, stereotypes and prejudices, and discrimination.</p> <p>2. Equal opportunities in access to quality education – one of the objectives of projects implemented under the</p>	<p>1. Citizenship education is about creating a non-biased attitude among students in interpersonal relationships; explain that human dignity and respect for human beings exclude any form of discrimination based on the diversity of human beings.</p>

	<p>European Funds for Social Development 2021-2027 programme. This objective is achieved in particular through projects: 'Promoting access to education for children and young people', 'Building a coordinated specialist support system based on the Specialist Centres Supporting Inclusive Education', as well as the 'Friendly School' Government Programme for Equal Education for Children and Young People 2025-2027.</p>	<p>2. Developing and validating methodological and organisational solutions that support the accessibility of education for children and young people and strengthen the social, community-building and inclusive role of schools. Developing the competences of educational staff in working with children and students, taking into account the diversity of their educational and developmental needs. Creation of 285 Specialist Centres to Support Inclusive Education. Employ intercultural assistants to support children with refugee experience, in particular from Ukraine.</p>
<p>4. Active support to employment</p>	<p>1. Instruments under the <i>Labour Market and Employment Services Act</i>:</p> <ul style="list-style-type: none"> — the involvement of economically inactive people in the work of employment offices, — activation package as a multi-element instrument to combine several forms of assistance tailored to the needs of the client; — broadening and making more attractive forms of up-skilling, — facilitation of experience: remote and short-term internships, increasing the amount of the internship grant, — wider access to career guidance through more counsellors, flexibility in the organisation of services (online), — greater access to forms of assistance by removing age-related restrictions on the unemployed, — complementary services and removal of non-professional barriers: reimbursement of costs for childcare/dependent person, reimbursement of travel/accommodation costs, — setting up one-stop shops for people up to the age of 30, — establishment of the function of Youth Adviser at the District Labour Office, 	<p>1. Reach out to inactive people and include them as clients of employment offices, enabling them to benefit from the available forms of assistance and ultimately to re-enter the labour market. Expand and better tailor forms of assistance to individual needs and use modern technologies that facilitate access to labour market services and job offers. Increase the quality of support offered to people up to the age of 30 in line with the Youth Guarantee initiative, including the development of young people's digital skills.</p>

	<p>— introduction of an assessment of the digital skills of persons up to the age of 30 in accordance with the above-mentioned Act.</p>	
5. Secure and adaptable employment	<p>1. Analytical and legislative work to implement <i>Directive (EU) 2024/2831 of the European Parliament and of the Council of 23 October 2024 on improving working conditions in platform work</i>. It was decided to prepare a separate law that would comprehensively regulate the matters covered by the Directive.</p>	
6. Wages	<p>1. Change in the amount of the minimum wage and the minimum hourly rate for selected civil law contracts, in accordance with the rules laid down in the Act of 10 October 2002 on the minimum wage. Since 1 January 2026 they have been PLN 4806 and PLN 31.40 respectively (an increase of 3 %).</p>	<p>1. Protecting workers from disproportionately low (unfair) remuneration for their work. Maintaining the purchasing power of wages of the low-wage earners, strengthening incentives to work.</p>
7. Information about employment conditions and protection in case of dismissals	<p>1. Work on the draft <i>Act on strengthening the application of the right to equal pay between men and women for equal work or work of equal value (UC127) implementing Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms</i> in the Polish legal order is well advanced. The Directive entered into force on 6 June 2023 and the deadline for its transposition into national law is 7 June 2026.</p>	<p>1. Closing the gender pay gap will increase women's labour market activation. Additional rights for workers to fight pay inequalities between women and men will increase competitiveness and transparency in the labour market. The elimination of gender pay discrimination will improve the position of women in the labour market, which will increase equality between women and men in other areas of life due to the economic impact of this change.</p>
8. Social dialogue and involvement of workers	<p>1. On 13 December 2025, the <i>Collective Labour Agreements and Collective Agreements Act of 5 November 2025</i> became applicable.</p> <p>2. Draft <i>law amending the law on the Social Dialogue Council and other social dialogue institutions</i>.</p>	<p>1. The law aims to promote collective bargaining and increase the coverage of collective agreements. The Act implements the provisions of <i>Directive (EU) 2022/2041 of the European Parliament and of the Council of 19 October 2022 on adequate minimum wages in the European Union</i> in the area of the promotion of collective bargaining.</p> <p>2. The draft act aims to implement the criteria for the representativeness of employers' organisations and to create a new formula for determining the composition of the Social Dialogue Council.</p>

	3. <i>Action Plan for Collective Bargaining.</i>	3. The announced Action Plan to promote collective bargaining implements the obligations imposed on Poland by the above-mentioned <i>Directive (EU) 2022/2041 of the European Parliament and of the Council of 19 October 2022.</i>
9. Work-life balance	1. <i>The Act of 4 December 2025 amending the Labour Code and the Social Benefits Fund Act</i> introduced the possibility of carrying out daily and general activities in the field of labour law (e.g. submitting applications for the application of the shortened working week scheme, applications for the application of the weekend work scheme, as well as applications for free time to deal with personal matters) in paper or electronic form, instead of the previous (much more formalised) written form. The law entered into force on 27 January 2026.	1. Making it easier and more flexible for workers to communicate with employers on a daily basis, in response to the realities of today's world. At the same time, the Act does not contain any amendments that could entail a risk of losing the certainty or security of legal transactions for employers and employees. The changes are in line with the aim of making it easier to reconcile work and private life by formalising workers' communication with employers in certain situations.
10. Healthy, safe and well-adapted work environment and data protection	1. Implementation of the multiannual <i>Government Programme for the Improvement of Safety and Working Conditions</i> . Phase VI of the programme was implemented in 2023-2025.	1. The objective of the Programme is to develop innovative organisational and technical solutions aimed at the development of human resources and new products, technologies, methods and management systems, the use of which will contribute to a significant reduction in the number of people employed in conditions of exposure to dangerous, harmful and arduous agents and a reduction in the number of accidents at work, occupational diseases and the resulting economic and social losses. As part of Phase VI, 67 public service tasks (Part A of the Programme) and 42 research and development projects (Part B of the Programme) were carried out.

<p>11. Childcare and support to children</p>	<ol style="list-style-type: none"> 1. Amendments to the Act of 28 November 2003 on family benefits as regards parental benefit. These rules entered into force on 19 March 2025. 2. Implementation of the <i>Active Parent Programme</i>. 3. Implementation of the '<i>Active Toddler 2022-2029</i>' programme and the '<i>Active Daily Caregiver in the Municipality</i>' programme. 4. Implementation of the '<i>Active Playgrounds</i>' programme. 5. Support from the Labour Fund for municipal and district governments for the implementation of government programmes: '<i>Family assistant in 2025</i>', '<i>Government programme to support the district in the organisation and creation of family forms of foster care in 2025</i>', '<i>Government programme to support the district in the organisation and creation of family forms of foster care in 2025</i>', '<i>Support for the salaries of employees of family support units and the foster care system for 2024-2027</i>'. 6. Implementation of tasks under the Act of 12 March 2022 on assistance to Ukrainian citizens in connection with the armed conflict on Ukrainian territory 	<ol style="list-style-type: none"> 1. Introducing the possibility to extend the duration of parental benefit by one week for each week of hospitalisation of a child after birth, depending on the week of pregnancy in which the birth occurred, the child's birth weight, the length of the child's hospital stay. 2. Increased financial support for parents of children up to 3 years of age. 3. Creation of new childcare places for children under 3 years of age, in particular in municipalities that were previously deprived of institutional care. 4. Increase the quality of institutional care for children up to 3 years of age. 5. More than PLN 449.2 million was spent on these tasks in 2025. 6. More than PLN 47.5 million was spent on supporting children from Ukraine in 2025.
<p>12. Social protection</p>	<ol style="list-style-type: none"> 1. On 1 January 2026, the amendments to the support benefit entered into force, reducing the threshold for entitlement to the benefit. Persons with disabilities can apply for the support allowance if they have obtained at least 70 (out of 100 possible) points in the decision of the Provincial Team for Disability assessment (DEA) determining the level of need for support. The amount of the benefit depends on the number of points awarded. 2. The review of the application of the Support Benefit Act, adopted by the Council of Ministers on 16 October 2025, together with recommendations, pointed to the need to shorten the time-limits for issuing a decision determining the level of support needs so that a person with a disability 	<ol style="list-style-type: none"> 1. Widening the circle of supported persons with disabilities. 2. Streamlining the decision-making process.

	receives the relevant decision within a deadline consistent with the provisions of the Act on Vocational and Social Rehabilitation and Employment of Persons with Disabilities. It was pointed out that it was crucial to make changes both at the level of the regulations and in the way this task was organised in the different provincial disability enforcement teams.	
13. Unemployment benefits	<p>1. The possibility of receiving unemployment benefits under the <i>Labour Market and Employment Services Act of 20 March 2025 if the statutory conditions are met (Journal of Laws, item 620, as amended)</i>, which replaced the previous <i>Act of 20 April 2004 on the promotion of employment and labour market institutions</i>. As regards unemployment benefits, the new law introduced the following changes:</p> <ol style="list-style-type: none"> 1) an unemployment allowance equal to 80 % of the basic allowance for unemployed persons with a qualifying period of less than 5 years has been waived; these persons received a 100 % allowance; 2) new circumstances have been introduced to justify a longer period of entitlement to the allowance. According to the Act, a longer unemployment benefit, i.e. for a period of 365 days, is granted, inter alia, to unemployed persons: <ol style="list-style-type: none"> a) disabled, b) who are members of large families holding a Large Family Card. 	1. Increased income protection for the unemployed while they are looking for a job.
14. Minimum income	1. Establish as one of the government's priorities, in the context of the preparation of the country's new medium-term development strategy: <i>Overview and decluttering of social benefits</i> .	1. Structuring of means-tested social benefits (family and social assistance) into a single system.
15. Old age income and pensions	1. Pensions under the <i>Farmers' Social Insurance Act of 20 December 1990</i> .	<p>1. According to data from the Agricultural Social Insurance Fund:</p> <ul style="list-style-type: none"> — number of pensioners including so-called 'widow's pension' (December 2025) - 1035924; — amount of pension benefits (January-December 2025) - PLN 26 351 million;

	<p>2. Annual adjustment of pensions on the basis of the provisions of the Act of 17 December 1998 on pensions provided by the Social Insurance Fund.</p> <p>3. So-called widow's pension – the possibility to combine a survivor's pension with another pension, such as a pension for incapacity for work, paid between 1 July 2025 and 31 December 2026 at 15 %, and from 1 January 2027 at 25 %. In 2028, the coinciding benefit ratio will be reviewed in order to assess the possibility and appropriateness of increasing it.</p> <p>4. Regulating the amount of benefits for a group of pensioners and persons entitled to survivor's pensions whose benefits were less favourable as a result of their retirement/survivor's pension in June 2009-2019.</p>	<ul style="list-style-type: none"> — average gross pension (January-December 2025) – PLN 1979. <p>2. Increase pensions in a way that preserves the purchasing power of the benefit to which they are entitled, in response to the increase in the price of consumer goods and services. The adjustment has been carried out annually since 1 March, ex officio, and covers the benefits currently paid (i.e. those granted before the adjustment date). The pension supplements shall also be index-linked. The adjustment rate for 2026 is 105.3 %. New amounts of selected benefits as of 1 March 2026: PLN 1978,49 – lowest pension, total incapacity pension, survivor's pension and social security pension, PLN 1483,87 – lowest partial incapacity pension, PLN 366,68 – attendance allowance, secret tuition and combatant allowance.</p> <p>3. Financial assistance for retired persons who have lost their spouses. By the end of 2025, around 1.16 million people had benefited from the new benefit. The total amount of the widow's pension may not exceed three times the lowest pension. If the sum of the benefits is higher, the benefit is reduced accordingly.</p> <p>4. Increase in pension for persons who retired in June 2009-2019. The increase in benefits covered 133.1 thousand people.</p>
16. Healthcare	<p>1. Implementation of a central e-registration system – a nationwide registration system for healthcare services.</p> <p>2. The 'Reversed Healthcare Pyramid' project, which is aimed at achieving consistency between billing products and the patient's pathway; relieving the hospital system of the</p>	<p>1. Results of the implementation of the central e-registration:</p> <ul style="list-style-type: none"> — improving the management of visits; — reducing the number of no-show of appointments; — ensuring real-time access to information on the availability of healthcare services; — reducing waiting times. <p>2. Increasing the quality, efficiency and accessibility of healthcare services, while optimising the use of resources; increasing the share of outpatient services: reducing waiting times for</p>

	<p>need to carry out diagnostic and therapeutic tests of an outpatient nature.</p> <p>3. The 'Core Medical Zones' project aimed at identifying safety areas for healthcare services, creating the conditions for increasing accessibility (including spatial accessibility) to health services and building health security for citizens, and preparing hospital coverage maps.</p> <p>4. Implement a new subject on health education (optional) in primary and secondary schools as of 1 September 2025, as part of the programme reform MNE <i>Kompas Jutra</i>.</p>	<p>healthcare services; ensure a comprehensive diagnostic and therapeutic pathway of the patient.</p> <p>3. Increasing the availability of healthcare services that respond to citizens' regional and local health needs; support for implementing of place-sensitive policies addressing, inter alia, areas of concentration of negative epidemiological and demographic phenomena.</p> <p>4. Equipping children and young people with reliable knowledge, skills and attitudes to take effective care of their own health and that of others in all its dimensions: physical, mental, social, environmental and digital.</p>
<p>17. Inclusion of people with disabilities</p>	<p>1. By 31 December 2025, under the FENG 2021-2027:</p> <ul style="list-style-type: none"> — 6 calls focused on accessibility were announced, implemented by NCBR and PARP in the years 2023-2025 under Measure 1.1 "SMART Path," amounting to PLN 1.48 billion (PLN 940 million by NCBR and PLN 544 million by PARP), which corresponds to approx. 4.39 % of the EU allocation; — 319 applications were submitted for PLN 2.01 billion (13 applications for PLN 155.84 million at the NCBR and 306 applications for PLN 1.86 billion at PARP), which corresponds to approximately 5.96 % of the EU allocation; — 16 co-financing agreements were signed for an amount of PLN 90.69 million (15 agreements for an amount of PLN 88.31 million at PARP and 1 agreement at NCBR for an amount of PLN 2.38 million), which corresponds to approx. 0.27 % of EU allocation <p>2. FERS project "<i>Communication Centre for People with Disabilities</i>". So far, the project has finalised the rental of premises for 16 Regional Communication Centres (RCCs). The first phase of recruitment of Polish sign language interpreters has been completed. 240 specialists were trained: AAC (alternative and enabling modes of communication) and 101 specialists in ETR (<i>Easy to Read</i>).</p>	<p>1. Increasing accessibility, understood as removing one or more barriers in, for example, physical space (including buildings, equipment), digital reality, information and communication systems, products, services, processes or addressing the specific needs of persons with disabilities and special needs.</p> <p>2. The project aims to remove barriers to the social communication of persons with disabilities, including hearing, speech and visual disabilities.</p>

	<p>3. The FERS project '<i>Universal Design of Culture – Accessibility in Cultural Institutions</i>' (2023-2027), implemented by the National Centre for Culture. The project partner is the State Fund for the Rehabilitation of the Disabled. The total budget of the project is PLN 29.7 million (of which 82.5 % from European funds). Scope: accessibility and inclusion of persons with disabilities and senior citizens in cultural institutions, implementation of the "Accessible Culture Model".</p> <p>4. <i>Act of 11 August 2021 amending the Broadcasting Act and the Cinema Act</i> – imposing an obligation on on-demand audiovisual media service providers (VODs) to ensure that at least 30 % of works in the VOD catalogue include facilities for people with visual and hearing impairments.</p>	<p>3. Improve the accessibility of cultural institutions in the design, construction and delivery of cultural offer and open up cultural institutions to cooperation with persons with disabilities and older persons.</p> <p>4. From 2026, at least 30 % of works from the VOD catalogue shall include facilities for people with visual and hearing impairments.</p>
18. Long-term care	<p>1. Develop and conduct a process of public consultation, opinion-issuing and inter-institutional agreement process on the draft Act on the coordination of long-term care and older people in Poland. The law is planned to enter into force in 2026.</p> <p>2. Draft <i>Regulation of the Minister for Health on the organisational standard of healthcare in entities performing medical activities providing nursing and care services as part of long-term care</i>.</p> <p>3. Public spending review on long-term care.</p> <p>4. Development and adoption by the Council of Ministers of a new programme to support active ageing "<i>Active Senior Citizens – Aces</i>" for 2026-2030.</p>	<p>1. Ensure the transparency, accessibility and quality of care for those in need of long-term support and introduce coordination rules for long-term care support within the health and social care system.</p> <p>2. Prepare the foundations for quality monitoring in the delivery of nursing and care services within long-term care.</p> <p>3. Prepare the foundations for assessing the efficiency of the long-term care financing system and propose budgetary solutions to ensure its continued sustainability.</p> <p>4. Improve the quality and standard of living of older people through their active participation in society and education, and consequently reduce the risk of age-related deterioration in health, ensure their long-term functional independence and reduce the need for long-term care support.</p>
19. Housing and assistance for the homeless	<p>1. Support municipalities and local housing policy actors in creating a housing stock for low- and middle-income people and an intervention resource for people at risk of social exclusion.</p>	<p>1. In 2025, 393 housing investments by municipalities and social rental housing investors (including TBS/SIM) were eligible for non-repayable financial support under the BSK (Social and Municipal Construction Scheme) scheme, resulting in the construction of 10428 municipal, social rental apartments and</p>

	<p>2. "Tackling Homelessness. A programme to help the homeless" – 2025 edition.</p> <p>3. Since 1 January 2025, the profession of streetworker has been officially introduced into the Polish legal order: 341208).</p>	<p>places in accommodation centres, heating rooms or shelters for the homeless.</p> <p>2. PLN 10.5 million was allocated to the programme in 2025. Following an open call for tenders under the programme 'Tackling Homelessness. Programme to help the homeless' of the 2025 edition, 68 projects were implemented.</p> <p>3. The official introduction of the streetworker profession allows local authorities to employ such workers. The streetworker profession plays a significant role both in working with homeless people and in monitoring the extent of homelessness, especially in large urban agglomerations.</p>
20. Access to essential services	<p>1. European Funds for Infrastructure, Climate and Environment Programme 2021-2027 – Priority VII 'Culture'. The programme funds infrastructure projects that promote active participation in culture and society. All projects that receive funding must comply with the accessibility standards for cohesion policy 2021-2027, including in particular the inclusion of persons with disabilities and access to essential services.</p> <p>2. Amendments to the Act of 5 August 2015 on free legal aid, free civil counselling and legal education, which entered into force on 1 January 2026.</p> <p>Amendment to the Regulation of the Minister for Justice of 21 December 2018 on free legal aid and free civil counselling, which entered into force on 1 January 2026.</p>	<p>1. Projects co-financed under the 7th Culture priority of the European Funds for Infrastructure, Climate and Environment 2021-2027 programme are ongoing. To date, 55 grant agreements have been signed. At this stage, the total number of facilities adapted to the needs of today's audience, inclusive and cultural education is 107.</p> <p>2. Increasing the availability of assistance services for all beneficiaries (e.g. permanent provision of advice by means of distance communication and oral declarations by beneficiaries that they are unable to pay for legal aid).</p>

Source: Ministry of Economic Development and Technology.

Annex 3. Implementation of the Sustainable Development Goals – main actions and their estimated impact⁴²

1. No poverty	<p>1. Housing policy instruments to address the housing problems of low- and middle-income people through investment measures to support the construction of municipal housing and the development of social housing. For people with special housing needs, support is also provided for at least: creating shelters for the homeless and sheltered housing.</p> <p>2. Aid schemes aimed at residents in the form of rent subsidies (<i>Start-up Housing Scheme</i>) or housing allowances.</p>	<p>1. In 2025, 393 housing investments by municipalities and social rental housing investors (including TBS/SIM) were eligible for non-repayable financial support under the Social and Municipal Construction Support Scheme (BSK), resulting in the construction of 10428 municipal, social rental apartments and places in shelters, heating rooms or shelters for the homeless.</p> <p>2. 7075 apartments were covered by the <i>'Start-up Housing Scheme'</i> rental subsidy scheme in 2025.</p>
2. Zero hunger	<p>1. Support under the Intervention of the 2023-2027 Common Agricultural Policy Strategic Plan (basic income support, payment for small farmers, complementary redistributive income support, complementary income support for young farmers, coupled income support in 13 sectors, payment for areas facing natural or other specific constraints).</p> <p>2. Support under the Intervention of the 2023-2027 Common Agricultural Policy Strategic Plan to support structural transformations and measures to increase the competitiveness of agricultural holdings and agri-food producers.</p> <p>3. European Funds for Food Aid 2021-2027 programme (sub-programmes 2024 and 2025 implemented by the National Centre for Agricultural Support).</p>	<p>1. Support the resilience of the agricultural sector to enhance long-term food security as well as to ensure the economic sustainability of agricultural production.</p> <p>2. Improving the competitiveness of farms (including small and medium-sized farms), strengthening their market situation and resilience to various shocks (diseases, weather, market).</p> <p>3. Addressing material deprivation through food and/or basic material assistance to the most deprived persons, including children, and providing accompanying measures supporting their social inclusion.</p>

⁴² The table includes, in principle, actions from 2025 to 2026 on the implementation of specific SDGs. The full report on the implementation of the SDGs is the subject of a separate report (last edition available at <https://www.gov.pl/web/rozwoj-technologia/monitoring-realizacji-agendy-2030>, next report planned for June 2026).

	4. <i>The 'School Scheme'</i> .	4. Supporting consumption and shaping healthy eating habits of children in primary schools – promoting healthy lifestyles. 1.79 million children (88 % of the target group) from 11.9 thousand primary schools participated in the scheme in the 2024/2025 school year, while 1.83 million children (90 % of the target group) from 11.9 thousand primary schools participated in the scheme in the 2025/2026 school year.
3. Good health and well-being	<p>1. <i>Act of 4 June 2025 on the National Cardiological Network</i> (entered into force on 2 July 2025)</p> <p>2. Implement the prevention tool “10 for Heart” available to patients via <i>mojeIKP</i> (My Internet Patient Account).</p> <p>3. Implementation of a central e-registration system – a nationwide registration system for healthcare services.</p> <p>4. Implement a new subject on health education (optional) in primary and secondary schools as of 1 September 2025, as part of the programme reform <i>Kompas Jutra</i> prepared by MNE.</p>	<p>1. The Act establishes a coherent three-step model for securing cardiological care and a framework for high-quality diagnosis, treatment and rehabilitation. The Electronic Card for Cardiological Care, a standard tool for documenting and monitoring the treatment of cardiological patients, is planned to be implemented in 2026. The Electronic Card for Cardiological Care will be made available to medical entities within the <i>gabinet.gov.pl</i> system in 2026 and its use will become mandatory as of 1 January 2028.</p> <p>2. In 2025, myIKP’s innovative ‘10 for Heart’ survey was implemented, a digital tool that helps patients assess cardiovascular disease risks and take preventive action in a simple and readable way.</p> <p>3. Results of the implementation of the central e-registration:</p> <ul style="list-style-type: none"> — improving the management of visits; — reducing the number of no-show of appointments; — ensuring real-time access to information on the availability of healthcare services; — reducing waiting times. <p>4. Equipping children and young people with reliable knowledge, skills and attitudes to take effective care of their own health and that of others in all its dimensions: physical, mental, social, environmental and digital.</p>

<p>4. Quality education</p>	<p>1. Programme reform <i>Kompas Jutra</i> prepared by the MNE in cooperation with the Institute for Educational Research – National Research Institute (IBE-PIB) since 2024. As part of the programme changes, two new subjects have been implemented since 1 September 2025: <i>health education</i> (in primary and secondary schools) and <i>citizenship education</i> (in secondary schools). The changes carried out are based on the developed <i>Profile of Graduate</i>. In addition, under the FERS 2021-2027 programme, the IBE-PIB, at the request of the MNE, will start implementing the project ‘Developing methods and forms of support for capable students’ in 2026.</p> <p>2. Delivering on skills policies: implementation of investment A3.1.1 “<i>Investments in modern vocational training, higher education and lifelong learning</i>” and reform A3.1. “<i>Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements</i>’ from the RRP; implementation of the project entitled ‘<i>Developing cooperation and coordination in lifelong learning</i>’, which aims to develop cooperation and coordination at national and regional level; review of the ‘<i>Integrated Skills Strategy 2030</i>’.</p> <p>Action entitled ‘<i>Set up and support the functioning of 120 Sectoral Skills Centres (BCUs) implementing the concept of Centres of Vocational Excellence (CoVES)</i>’, implementing milestones A41G and A42G of the RRP.</p> <p>Implementation of the project entitled “<i>Industry agreement for vocational education and training. Increasing the participation of industry representatives in the development of vocational education and work-based learning</i>’, implemented at the 2024-2027 MNE and co-financed by the European Social Fund.</p> <p>Continue to implement the Integrated Qualifications System (IAS), which enables skills acquired to be reliably validated in the form of sectoral and free market qualifications.</p>	<p>1. Improve the quality and efficiency of school education, in particular as regards the development of students’ competences and practical skills. Develop recommendations for systemic solutions to support capable students and indicate directions for their implementation in education policy.</p> <p>2. Strengthen coordination in the field of lifelong learning, in order to ensure complementarity and synergy between actions taken at national, regional and local level and to ensure balanced development of skills across territories. Ensure stable coordination mechanisms for skills policy and the financing of actions for the coordination of skills policy in the voivodships, by guaranteeing financing for Regional Coordination Teams from the state budget. Creation of 5 regional networks for cooperation and exchange of experience in lifelong learning, as well as 1 national network for the implementation of Local Knowledge and Education Centres (LOWE). The creation of 124 Sectoral Skills Centres. The introduction of new professions and qualifications, as well as a review of the curricular basis for vocational education to take account of new technological developments and green and digital skills.</p>
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	<p>3. Digitalisation of education – the quality of education is improved by investing in the digitalisation of education, including through: development of e-materials for general and vocational education, development of the Integrated Education Platform, use of AI technologies, development of the educational IT ecosystem. In September 2024, the Council of Ministers adopted <i>the Digital Transformation of Education</i> Policy (PCTE) – a strategic document setting the framework for state policies and actions that are necessary for the digital transformation of education. The minister responsible for education and upbringing is responsible for monitoring the implementation of policies for the digital transformation of education. Among the measures identified in the PCTE, the measures in the RRP are already being implemented and the government programme to support school and facility authorities in developing the digital skills of children and young people for 2025-2029, the ‘Digital Student’, was launched in 2025 to support the achievement of the objectives set out in the PCTE for the development of new technologies, including: artificial intelligence at school; learning methods, digital didactics, digital learning resources; teacher education and development, as well as equipping students, teachers and schools.</p> <p>4. The National Conference “Add Wings Teachers”, organised on 19 September 2025 by the Ministry of Culture and National Heritage in cooperation with the Centre for Art Education, focused on topics related to: teachers’ mental well-being, psychological resilience and effective communication, legal aspects in the teacher’s work, creativity, motivation, attentiveness and building relationships in the school environment.</p>	<p>3. Development of the Integrated Education Platform (ZPE), IT system supporting psychological and pedagogical guidance, digitalisation of school recruitment, digitalisation of school exam organisation. As part of the RRP investment, schools are to receive 735 thousand portable computers at the disposal of students, 100 thousand remote learning kits and 16 thousand AI laboratories (12 thousand AI laboratories for primary and secondary schools and 4000 STEM laboratories for secondary schools). Training to improve digital skills for over 100 thousand teachers is being provided as part of projects co-financed by the European Funds for Social Development 2021-2027 and the RRP.</p> <p>4. Psychological and professional support for pedagogical staff, integration of the environment and promotion of good practices in artistic education.</p>
5. Gender equality	<p>1. <i>National Action Programme for Equal Treatment 2022-2030.</i></p> <p>2. <i>Government Programme for Counteracting Domestic Violence 2024-2030.</i></p>	<p>1. Eliminating discrimination from social life in Poland, raising public awareness of equal treatment.</p> <p>2. Protecting and assisting victims of domestic violence, raising public awareness of the causes and consequences of domestic violence</p>

<p>6. Clean water and sanitation</p>	<ol style="list-style-type: none"> 1. The European Funds for Infrastructure, Climate, and Environment 2021-2027 (support for the construction of new municipal infrastructure for the collection of urban wastewater, and for the construction, reconstruction, extension and renovation of municipal infrastructure for its treatment, as well as for the construction and modernisation of infrastructure necessary for the intake, treatment, storage and distribution of water). 2. <i>Water Scarcity Programme 2023-2027, with an outlook to 2030 (PPNW)</i>. 3. National Urban Waste Water Treatment Programme. 4. Investment B3.1.1. Investments in sustainable water and wastewater management in rural areas. 	<ol style="list-style-type: none"> 1. An increase in the number of storage facilities for drinking water, an increase in the population connected to improved collective water supply systems, a reduction in water loss in collective water supply systems. 2. Increase available water resources. 3. Reducing discharges of insufficiently treated waste water from agglomerations, protecting the aquatic environment from their adverse effects. 4. The objective of investment B3.1.1 is to increase the availability of water and sewerage infrastructure in the areas with the highest deficits and to improve the quality of life in rural areas through the development of water and sewerage infrastructure. An additional objective of the investment is also to increase the investment potential of rural areas.
<p>7. Affordable and clean energy</p>	<ol style="list-style-type: none"> 1. Implementation of <i>the Polish Nuclear Energy Programme (PEJ programme)</i>. The deployment of nuclear power as a reliable source of carbon-free electricity will directly contribute to the goals of zero-emission energy and the fight against climate change. The PEJ programme foresees the construction of 6 units with a total capacity of 6-9 GW. The first unit is planned to enter into commercial operation in 2036. The justification for the implementation of nuclear energy in Poland is based on energy security, climate and environmental protection and economic issues, and detailed justification is included in the PEJ Programme. 2. Eastern Poland European Funds 2021-2027 Programme – Priority II Energy and Climate Measure 2.1 Distribution of 	<ol style="list-style-type: none"> 1. In an environmental context, nuclear energy represents a drastic, step-by-step reduction in greenhouse gas emissions to the atmosphere from the electricity sector and low environmental external costs. In an economic context, nuclear power plants can contain or even reduce the increase in energy costs for consumers, understood as the full bill for the final consumer. Given the zero-emission nature of nuclear energy, the implementation of the PEJ Programme will contribute to reducing the concentration of CO₂ in the atmosphere and ensuring clean and accessible energy for citizens and economic operators. 2. Support of EUR 210 million will be provided for the development of smart electricity grids (distribution systems), to increase the connectivity of RES as well as

	<p>energy, support from the European Regional Development Fund.</p> <p>3. Carry out actions to improve the energy efficiency of multi-apartment buildings in the broad sense through long-term policies to support energy renovation and phase out conventional energy sources. These measures also support the replacement of energy sources with RES.</p> <p>4. Activities of <i>the Task Force Climate education</i> at the MNE – work focuses in part on the so-called a “model school” as a RES-powered, energy independent or highly economical site.</p> <p>5. Improving energy efficiency through the operation of a system of energy efficiency certificates, i.e. ‘white certificates’.</p>	<p>to increase the stability of energy supply to customers (including industry and transport) and reduce grid losses.</p> <p>3. In 2025, the TERMO programme granted support for energy renovations, renovations and RES installations in 3004 residential buildings with 131498 dwellings. Declared capacity of new RES installations: 77.6 MW.</p> <p>4. Developing standards and recommendations in this regard for heads of schools/school management bodies will increase awareness and understanding of the need for energy modernisation of educational establishments.</p> <p>5. The energy intensity of the Polish economy is steadily decreasing (primary energy intensity of GDP decreased by 6.1 % in 2023 compared to 2022, while final energy intensity of GDP decreased by 3.0 %). In addition, the achieved final energy savings under the energy efficiency certificate scheme in 2024 amounted to 160.1 ktoe.</p>
8. Decent work and economic growth	<p>1. The State’s purchasing policy for 2026-2029.</p> <p>2. Creation of an online platform, pzp.gov.pl, providing a knowledge base, a forum for exchange of views and an instrument to search for partners to perform contracts through the Consortium module.</p> <p>3. Introduction of certification of public procurement contractors – entry into force of the Act and its implementing acts.</p>	<p>1. The purpose of targeting public procurement is to support economic development, in particular to strengthen the potential of the micro, small and medium-sized enterprises sector, to increase innovation and to increase the state’s resilience to emerging threats in the modern world.</p> <p>2. Strengthen the professionalisation of public procurement market participants and facilitate the networking of SME economic operators to bid for public contracts.</p> <p>3. Replacement by a single certificate of a number of documents and declarations completed and submitted in each case as part of the procedure. Once verified, the entity will be able to use the issued certificate for a wide range of procurement procedures.</p>
9. Industry, innovation and infrastructure	<p>1. Implementation of projects aimed at providing very high-speed internet access in white spot areas under the</p>	<p>1. Share of households covered by fixed networks of at least 100 Mbps;</p>

	<p>National Recovery and Resilience Plan (RRP) – Investment C1.1.1 and the European Funds for Digital Development (FERC) programme – Priority 01.</p> <p>2. Implementation by telecommunication operators of investment commitments resulting from the conducted auctions of spectrum resources (from the 3.6 GHz and 700 MHz bands) for 5G deployment.</p> <p>3. Dissemination of Best Available Techniques (BAT) by the MCE through the organisation of training courses for employees of the Marshall’s Offices on the integrated permit system, the commissioning of studies and the dissemination of BAT reference documents.</p> <p>4. Development of a national information and technology infrastructure based on satellite data (NSIS).</p> <p>5. Strengthen national technological and industrial competences in the space sector and dual-use technologies.</p> <p>6. Create a stable and predictable legal framework for space activities (Space Activities Act).</p> <p>7. Training of administrative staff in the field of environmental protection against electromagnetic fields (EMF), dissemination of methodologies for calculating electromagnetic fields in the surroundings of EMF sources and the need to measure electromagnetic field levels in areas accessible to the public and in residential areas.</p>	<p>Share of households covered by fixed networks of at least 1 Gbps.</p> <p>2. Share of households covered by at least 1 5G network.</p> <p>3. Improve the qualifications of administrative staff involved in the process of issuing integrated permits and increase the availability of materials developed by the EC in BAT Technical Working Groups for specific sectors. In 2025, the following expert opinion was received: ‘Emission factors for industrial installations, in view of alignment with BAT conclusions – continuation’.</p> <p>4. Strengthening the country’s technological infrastructure.</p> <p>5. Enhance the competitiveness and innovation of the space sector.</p> <p>6. Improving the conditions for investment and technological development.</p> <p>7. Improve the qualifications of administrative staff involved in the control of EMF levels, harmonise practices, increase the interpretative consistency and effectiveness of the control activities of the bodies responsible for the surveillance of EMF levels in the environment.</p>
10. Reduced inequalities	<p>1. A new subject, <u>civic education</u>, has been introduced since the 2025/2026 school year. Issues relating to students’ ability to explain the phenomena of conformism and non-conformism were included in the content of the core curriculum; recognise and respond to xenophobic attitudes, stereotypes and prejudices, and discrimination.</p>	<p>1. Citizenship education is about creating a non-biased attitude among students in interpersonal relationships; explain that human dignity and respect for human beings exclude any form of discrimination based on the diversity of human beings.</p>

	<p>2. Minimum <u>employment standards for specialist teachers</u> (educators, special educators, psychologists, speech therapists, pedagogical therapists and professional counsellors) have been introduced since the school year 2022/2023.</p> <p>3. <u>Equal opportunities in access to quality education</u> – one of the objectives of projects implemented under the European Funds for Social Development 2021-2027 programme. This objective is achieved in particular through projects: <i>'Promoting access to education for children and young people'</i>, <i>'Building a coordinated specialist support system based on the Specialist Centres Supporting Inclusive Education'</i>, as well as the <i>'Friendly School'</i> Government Programme for Equal Education for Children and Young People 2025-2027.</p> <p>4. Setting minimum requirements for information and communication technologies in schools (at the level of universally applicable law) and implementing projects to support schools and their leading bodies in meeting these requirements.</p> <p>5. Accessibility projects:</p> <ul style="list-style-type: none"> — grant projects to increase the accessibility of local government units, cultural institutions and dental practices; — a project supporting the implementation of a supervisory system within the scope of the Act on ensuring compliance with accessibility requirements for certain products and services (EAA); — a project to make rail transport services more accessible. 	<p>2. Increased availability of specialised support for all children and pupils in kindergartens and schools.</p> <p>3. Developing and validating methodological and organisational solutions that support the accessibility of education for children and young people and strengthen the social, community-building and inclusive role of schools. Developing the competences of educational staff in working with children and students, taking into account the diversity of their educational and developmental needs. Creation of 285 Specialist Centres to Support Inclusive Education. Employ intercultural assistants to support children with refugee experience, in particular from Ukraine.</p> <p>4. Equal educational opportunities for children and young people from previously digitally excluded areas to access modern education and to acquire adequate levels of digital skills.</p> <p>5.</p> <ul style="list-style-type: none"> — more than 300 entities will implement solutions to improve the accessibility of services; — the creation of a single market surveillance system; — representatives of 12 rail sector entities will receive specialised training in customer service with specific needs.
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	<p>6. To increase the own revenue of the local government units and to build a new system for financing the tasks performed by them, guaranteeing their financial autonomy and the stabilisation of their revenue.</p> <p>7. Development and maintenance of the e-Tax Office service, which aims, inter alia, to reduce barriers to accessing tax administration services and to enable remote contact with the office. The objective of the e-Tax Office is to provide citizens and businesses with a convenient, secure and accessible online way of dealing with tax matters, including for persons with disabilities.</p> <p>8. Adaptation of buildings for people with special needs</p>	<p>6. Entry into force on 1 January 2025 of the <i>Law on the income of local government units</i>. The main planned effect of the Act is to increase the own revenue of local government units and to build a new system for financing the tasks carried out by local government units, guaranteeing their financial autonomy and the stabilisation of their revenue.</p> <p>7. The project contributes to making tax administration services more accessible, transparent and efficient. It makes it possible to submit declarations and applications online, reduces case handling time, paperwork and administrative costs. It supports the independent use of services by persons with disabilities, improves the quality of communication with the office, and improves public finance management through process automation and better use of data.</p> <p>8. More adapted architectural solutions and devices for people with special needs, e.g.: additional induction loops, improved signage, redirection of door opening, lowering of light switch.</p>
<p>11. Sustainable cities and communities</p>	<p>1. Implementation of the <i>National Urban Policy Implementation Plan 2030</i> (KPM 2030 – the most important national document setting out policies for cities, directions and conditions for their development that can be created by the central administration). The KPM 2030 was adopted by the Council of Ministers on 14 June 2022.</p>	<p>1. The implementation of actions for cities in accordance with the National Urban Policy Implementation Plan 2030 allows for better coordination of the actions implemented within the different areas of the KPM 2030. Some of the tasks include:</p> <ul style="list-style-type: none"> — equip local authorities with instruments to ensure more effective rainwater retention and prevent submerged water; — improving the management of the city’s blue-green infrastructure; — greater availability of affordable housing for social housing; — promote the growth of walking and cycling in cities.

	<p>2. Implementation of <i>the Partnership Initiative for Cities – PIM (3rd edition)</i>, one of the strategic projects of the National Urban Policy 2030. PIM is a programme for the exchange and promotion of knowledge between cities and other actors involved in the design and implementation of urban policies in the field of cities' integrated urban policies. PIM responds to the need expressed by local and regional authorities to exchange knowledge and experience between cities and other entities involved in shaping and implementing urban policy, as well as to gather ideas for strengthening the development potential of Polish cities.</p> <p>3. Prepare a <i>draft Law on Sustainable Urban Development</i>, which aims to introduce new and comprehensive urban policy regulations and to structure urban development issues in the country's development management system. The most important of these is the introduction of a development union – a new form of cooperation between local government units.</p> <p>4. Project "<i>Competence Centres for Revitalisation at the National Heritage Institute</i> – implemented by the National Heritage Institute (NID) as part of a wider project entitled '<i>Support to local government units in the implementation of development activities</i>', implemented by the Ministry of Development Funds and Regional Policy as part of the Technical Assistance to the European Funds 2021-2027. The grant awarded amounts to PLN 5 million (100 % of the value of the project). The project supports municipalities in programming and implementing regeneration, taking into account tangible and intangible cultural heritage. This includes specialised advisory support and training for local authorities and conservation services.</p>	<p>2. The implementation of the PIM aims at modernising cities and strengthening their capacity (building and strengthening networks of city-to-city cooperation for knowledge exchange and implementation of urban projects) as well as increasing the competences of cities to implement energy, spatial planning and housing actions.</p> <p>3. The introduction by the Sustainable Urban Development Act of a flexible form of cooperation between local and regional authorities aims to strengthen joint planning, improve residents' access to public services, integrate transport and make cities and their functional areas more resilient to climate challenges.</p> <p>4. NAD launched an open call for municipalities to participate in the Partnership Project '<i>Cultural Heritage in Revitalisation</i>', which ran from 13.02 to 31.3.2025. From the 44 applying municipalities, 16 municipalities were invited to participate in the Partnership Project, two municipalities assigned to each of the NID's Competence Centers for Revitalization.</p>
<p>12. Responsible consumption and production</p>	<p>1. Initiating cooperation between the Ministry of Climate and Environment and COBRO, which is a branch of the Łukasiewicz-Łódzkie Institute of Technology's Research Network, on the submission of an application under the GOSPOSTRATEG competition for the '<i>EkOSTRATEG – conscious selection of packaging</i>' project.</p>	<p>1. If funding is granted, guidelines will be prepared for the application of the provisions of the law implementing Directive 2019/904 (SUP). The purpose of these guidelines will be, inter alia, to equip packaging manufacturers and inspection bodies with the knowledge and tools necessary to clearly identify the products covered by the SUP Directive.</p>

	<p>2. Interdepartmental Team for Green Public Procurement.</p>	<p>2. The Team’s tasks include drawing up recommendations on the objectives to be achieved by government bodies in the area of green public procurement, carrying out an analysis of their level of implementation and establishing and updating, at least every two years, a catalogue of works, supplies or services, together with the environmental aspects assigned to them or other requirements that are required or recommended for use in the award of public contracts.</p>
<p>13. Climate action</p>	<p>1. European Funds for Eastern Poland 2021-2027 – Priority II Energy and Climate, Measure 2.2 Adaptation to climate change, support from the European Regional Development Fund.</p> <p>2. In 2025, work began on agreeing and adopting a national strategy for the protection of wetlands. The draft Strategy sets out trends and priorities for the protection of ecosystems dependent on water, water management and human activities in wetlands.</p> <p>3. Activities of the Task Force Climate Education at the Ministry of National Education and cooperation between Ministry of National Education and the Ministry of Climate and the Environment on the National Adaptation Plan and the Strategic Action Plan on Ecological Education.</p>	<p>1. The intervention, with allocation over EUR 160 million, earmarked for complex and integrated projects aiming the adaptation of cities to extreme weather conditions, the development of green and green-blue infrastructure in cities, the management of rainwater and snowmelt, using ecosystem- and nature-based solutions.</p> <p>2. The expected impacts of the implementation of the Strategy are mainly:</p> <ul style="list-style-type: none"> — enhancing water security (water retention); — reducing the risk of floods, droughts and fires; — reduction of CO2 emissions; — reducing the burden on the state budget for compensation for weather-related disasters in agriculture; — raise awareness of both citizens and decision-makers about the role of wetland ecosystems and the benefits of restoring and maintaining them in good condition. <p>3. Integrating environmental information into the core curriculum of all subjects, at all stages of teaching, shaping environmental and climate-friendly attitudes in children and young people, building an informed society living in a sustainable way that is compatible with nature and the environment.</p>

	<p>4. Update and publication in 2025 of the Green Bond Issuance Framework according to the latest ICMA standards. In July 2025, EUR 1.25 billion of green bonds were issued.</p>	<p>4. The 2025 update of the Green Bond Framework, which allocates funds from green bonds issued by the Minister of Finance to investments in: renewable energy, green buildings, green infrastructure, clean transport, sustainable management of natural resources and land use, climate change adaptation and investments in water and wastewater management in a sustainable way.</p>
14. Life below water	<p>1. Piloting of the Oder desalination technology: On 16 March 2026, the National Fund for Environmental Protection and Water Management (NFOŚiGW) was selected to pilot innovative mining water desalination technologies.</p> <p>2. RRP, Component B Green energy and energy intensity reduction, B3.2.1 Investments in risk neutralisation and restoration of large-scale brownfield sites and the Baltic Sea.</p>	<p>1. Developing desalination solutions that are not as energy-intensive as traditional desalination methods and reducing the salinity of the Oder river, which will improve the Oder ecosystem.</p> <p>2. Inventory of chemical warfare agents and their decay products, conventional weapons and wreck fuel and oil substances in four seabed locations, neutralisation plans and investment documentation.</p>
15. Life on land	<p>1. In January 2025, a process was initiated to identify the so-called Old-Grades on the basis of the criteria developed during the National Forestry Council. Old-Grades – forest fragments formed by native tree species that developed largely naturally, without intense human intervention. The identification process is planned to be completed and coherent protection rules developed by the end of 2026.</p> <p>2. The first phase of designation of social forests in the largest agglomerations has been completed (more than 158 thousand ha, approx. 2.2 % of the area of State-owned forests managed by State Forests) and guidelines have been prepared for strengthening their social functions and protecting the most valuable natural stands.</p> <p>3. Support biodiversity by increasing the number and area of protected areas.</p>	<p>1. Strengthening the protection of forest ecosystems, preserving biodiversity and promoting sustainable forest management. Reducing the use of the most valuable forest stands promotes the restoration and maintenance of good condition of habitats and enhances the resilience of forests to climate change.</p> <p>2. Development of the social functions of forests, sustainable and responsible use of natural resources.</p> <p>3. In 2025, 96 new nature reserves were established, covering a total area of 10 831.47 ha. In addition, a total of 13 022.16 ha was added to some of the existing nature reserves in 2025.</p>

	<p>4. Like other EU Member States, Poland is currently preparing its first National Natural Resources Restoration Plan (NNRRP), a preliminary version of which will be submitted to the European Commission by 1 September 2026.</p>	<p>4. The NNRRP will be the basis for actions to restore nature and improve biodiversity by 2050, covering all types of ecosystems.</p>
<p>16. Peace, justice and strong institutions</p>	<p>1. Amendments to the Act of 5 August 2015 on free legal aid, free civil counselling and legal education, which entered into force on 1 January 2026.</p> <p>Amendment to the Regulation of the Minister for Justice of 21 December 2018 on free legal aid and free civil counselling, which entered into force on 1 January 2026.</p> <p>2. Carry out a pilot programme for plain language in courts. The pilot aims to support courts in the implementation of plain language.</p> <p>3. Increase access to justice that meets European standards by modifying the existing model of so-called ‘judgment delegations’.</p> <p>4. Fully digitalise contacts with the National Revenue Administration and simplify and speed up tax processes by moving key services to the electronic channel.</p>	<p>1. Increasing the availability of assistance services for all beneficiaries (e.g. permanent provision of advice by means of distance communication and oral declarations by beneficiaries that they are unable to pay for legal aid).</p> <p>2. Simple language will increase the transparency and comprehensibility of the actions of the courts. Clear and simple messages will make it easier for the parties to get an overview of the procedures and to better understand their rights and obligations. This will have a direct impact on equal access to justice.</p> <p>3. Act of 6 March 2025 amending the Ordinary Courts (Structure) Act and the Military Courts (Structure) Act (Journal of Laws, item 526) implements the judgment of the Court of Justice of the European Union of 16 November 2021 in Joined Cases C-748/19 to C-754/19 by modifying the existing model of so-called case-law delegations. The Act introduces clearer criteria for the posting, obliges the Minister of Justice to justify the dismissal from the posting, introduces transparency in the procedures for the secondment of judges by making public the motives for each posting and for the dismissal from the posting.</p> <p>4. The planned benefits of implementing the e-Tax Office project include simplifying procedures, reducing the time taken to process cases, reducing paperwork and reducing administrative costs. The project fosters an increase in the use of online services by citizens and businesses, improving the quality of communication with the Office. An e-US mobile application was made available in 2025. There were 0.8 million unique users.</p>

<p>17. Partnerships for the Goals</p>	<p>1. Contributions in connection with the capital increase of international financial institutions:</p> <p>EIB – capital increase, more than EUR 156.2 million;</p> <p>IFC – capital increase, more than USD 21.2 million;</p> <p>CEDB – capital increase, more than EUR 7.0 million;</p> <p>EBRD – capital increase, more than EUR 10.3 million;</p> <p>IMF – contribution to <i>Poverty Reduction and Growth Trust</i> PLN 10 million;</p> <p>IDA – payment for the 18th, 19th and 20th replenishment of IDA funds (EUR 7.66 million), payment for the IDA Debt Initiative (PLN 1.85 million).</p>	<p>1. <i>Poverty Reduction and Growth Trust</i> (PRGT) at the IMF is the main instrument to support low-income countries through a system of interest-free loans. By contributing to the PRGT, Poland engages in initiatives to support countries with lower levels of development.</p> <p>Contributions to the capital increase of international financial institutions strengthen their capital base, which translates into increased lending to, inter alia, developing countries.</p> <p>As part of its statutory activities, the IDA supports the development of the world's poorest countries (the so-called IDA countries) through various forms of support (loans, grants).</p>
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Source: Ministry of Economic Development and Technology.