

## **Abstract**

### **Title of the dissertation: Fiscal Costs and Selected Outcomes of Pro-family Policy in Poland from 2007 to 2020**

The work addresses the financial aspects of the family and pro-family policy. The issue of family support is extremely important, and the experience of recent years has shown that many families face livelihood, economic and financial problems. The family, as the basic cell of society, requires protection and support that will enable it to develop properly and perform certain functions. Providing protection, care and assistance to the family is the state's duty under the Constitution of the Republic of Poland. As the importance of the family for the proper functioning of society is very important, the state should create the right conditions for the proper development of the family. Support for the family can be provided in various ways, including through health, housing, educational or employment assistance. There are various factors that influence the state's actions towards the family. There are, for example, countries that have policies aimed at halting demographic growth and those aimed at growing a country's population. Poland is one of the countries facing relatively low, and for several years negative, demographic growth, hence the state's pro-family measures aimed at increasing the number of children per family. On the basis of certain demographic, cultural or civilizational factors, the state seeks to introduce appropriate tools through which it will carry out actions concerning the family. In Poland, one of the most important instruments in this regard are fiscal instruments.

The main objective of the dissertation was to assess the cost of the state's pro-family policy from the perspective of public spendings and lost budget revenues, and to try to verify its effectiveness in terms of the fertility rate, poverty and social exclusion.

The proper preparation of the work first required classifying the concept of the family and the state's pro-family policies and systematizing the tools of family support in light of public spending and income. Conducting a series of surveys, in-depth qualitative and quantitative analyses were useful in formulating conclusions for assessing the fiscal dimension of the pro-family policy tools used and the effectiveness of the state's actions directed towards the family. The objective of the dissertation was achieved by obtaining answers to the hypotheses and research questions stated.

The study presents the results of research conducted in the period 2007-2020, with exceptions due to the unavailability of some statistical data. The dissertation consists of an introduction, six chapters and a conclusion. The layout of the dissertation reflects the implementation of the set research objectives. The study procedure consists of six stages. The different stages translate into chapters of the work. Chapters one and two are theoretical chapters, chapter three is a descriptive chapter, the remaining chapters i.e. four, five and six are empirical chapters.

The first chapter, entitled *Essence of the Family*, defines and characterizes the family and presents it as a beneficiary of state pro-family policies. This part of the dissertation also introduces the classification of the family and the functions it performs.

In the second chapter, entitled *State Pro-Family Policy*, – attention was focused on the topic of pro-family policies. The role of the state in this regard and the entities responsible for its implementation are presented. The literature search used in the theoretical part helped to properly present the theoretical picture of the family and the description of the state's pro-family policies.

The third chapter, a descriptive, one entitled *Fiscal Instruments of State Pro-Family Policy* – descriptively describes the fiscal tools of state pro-family policy. Among other things, it presents the fiscal instruments of pro-family policy in Poland against the background of selected European Union member states.

Empirical research of the area of spending instruments for family support is presented in the fourth chapter entitled *Costs of Using Financial Instruments of Family Policy Determining Public Expenditures in Poland*. The chapter analyzed the cost of family support policies in the expenditures of the state budget and local government units. The analysis, based on Ministry of Finance data, made it possible to illustrate the scale, structure and amount of budget expenditures incurred in connection with the implementation of family support policies.

The next empirical chapter entitled *Costs of Using Family-Friendly Tax Policy Instruments Determining Government Revenues in Poland* – measures lost government revenue in terms of personal income tax, value-added tax and property taxes. The chapter focuses on tax instruments to support families through the prism of the opportunity cost of using family-friendly tax instruments.

In the last chapter of the dissertation entitled *Attempt to Measure the Effectiveness of Pro-Family Policies in Poland in 2007-2020*, which is a synthesis of the obtained results of research and analysis, attention was focused on the attempt to measure the effectiveness of



pro-family policies in Poland in terms of fertility and poverty and exclusion. On the basis of research materials derived mainly from the databases of the Central Statistical Office, Eurostat, Local Data Bank, and the Ministry of Finance, it was possible to determine the amount of costs of pro-family policies understood in terms of expenditures and reduced income, as well as to determine their effectiveness in the cost-effectiveness ratio in Poland in comparison with other European countries. A review of the existing scientific body of work, a number of legislative documents, reports and in-depth literature studies of domestic and foreign publications contributed to the appropriate conduct of the research.

On the backdrop of the research carried out, it can be pointed out that despite the systematic increase in state spending on pro-family policies due to, among other things, the introduction of new government initiatives in this area, this does not translate into an increase in the number of children per family in Poland. Tax tools to support families while determining budget revenues also do not motivate more procreation. Poland's fertility rate has been steadily declining since 2017. The number of child births is decreasing, while the number of deaths is increasing. The last small increase in birth rate was recorded in Poland in 2012. These phenomena do not promise positively for Poland's demographic future.

The results of the study indicate that pro-family instruments of both spending and income can have an impact on the decline in poverty and exclusion in Poland. Justification for this supposition is provided by survey results showing a marked decline in the number of people at risk of poverty and social exclusion and a declining Gini coefficient. Careful analysis and proper interpretation of the obtained research results made it possible to formulate conclusions and recommendations.

Given the complexity of the topic of family support, it is suggested to continue research work in aspects not explored in the dissertation, such as the level of care for nursery children in light of the Law of February 4, 2011 on the Care of Children under Three. Perhaps exploring this topic will allow the development of an appropriate model of state pro-family policy leading to an increase in the number of children per family in Poland.

**Keywords:** family, pro-family preferences, taxes, tax reliefs, public spending, public revenue, state budget, number of children in a family, poverty, social exclusion.