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ORIGINAL PAPER

Poland: A New Model of Government–Nonprofit Relations for the East?

Sławomir Nałęcz[1] · Ewa Leś[2] · Bartosz Pieliński[2]

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Abstract This article explores the growth of the socio-economic strength of the nonprofit sector in Poland over the past 25 years of post-communist transition and this sector's increasingly strong relations with government in the fields of human service delivery and social policy formulation. Among the factors contributing to the expanding role of the country's nonprofit sector examined in the article are the early post-communist welfare gap, the impact of Poland's accession to the EU, the new legal framework for nonprofits established during this period, the significant decentralization of governmental authority, and the resulting expansion of governmental support now reaching a level close to that in many Western European countries. At the same time, the article identifies the remaining vulnerabilities that continue to plague Polish nonprofit organizations as a consequence of its reliance on short-term contracts, limited access to public procurement procedures, and a general pull-back of the state from the provision of human services.

Résumé Cet article explore la croissance de la force socioéconomique du secteur à but non lucratif en Pologne pendant les 25 dernières années de transition post-communiste, et les relations de plus en plus fortes de ce secteur avec le

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✉ Sławomir Nałęcz
snalecz@gmail.com

Ewa Leś
e_les@onet.pl

Bartosz Pieliński
bartpiel@gmail.com

[1] Institute of Political Studies, Polish Academy of Sciences, Warsaw, Poland

[2] Institute of Social Policy, University of Warsaw, Warsaw, Poland

gouvernement dans les domaines de la prestation de services sociaux et de la formulation de la politique sociale. Parmi les facteurs contribuant à l'expansion du rôle du secteur à but non lucratif du pays examinée dans l'article figurent l'écart récent de bien-être entre les pays postcommunistes, les conséquences de l'adhésion de la Pologne à l'UE, le nouveau cadre juridique pour les organisations à but non lucratif établi au cours de cette période, la décentralisation significative du pouvoir gouvernemental et l'élargissement qui en résulte de l'appui gouvernemental pour atteindre maintenant un niveau proche de celui de nombreux pays d'Europe occidentale. Dans le même temps, l'article identifie les vulnérabilités restantes qui continuent de nuire aux organisations à but non lucratif polonaises en raison de leur dépendance envers les contrats de courte durée, de l'accès limité aux procédures de marchés publics et au retrait général de l'État en matière de prestation de services sociaux.

Zusammenfassung Dieser Beitrag untersucht die wachsende sozioökonomische Stärke des gemeinnützigen Sektors in Polen in den vergangenen 25 Jahren des postkommunistischen Wandels und die zunehmend starken Beziehungen des Sektors mit der Regierung bei der Bereitstellung sozialer Dienstleistungen und der Sozialpolitikgestaltung. Zu den Faktoren, die zu der sich ausweitenden Rolle des gemeinnützigen Sektors in diesem Land beitragen und die in dieser Abhandlung betrachtet werden, gehören die frühe post-kommunistische Wohlfahrtskluft, die Auswirkungen von Polens Beitritt zur EU, die in diesem Zeitraum eingeführten neuen rechtlichen Rahmenbedingungen für gemeinnützige Organisationen, die bedeutende Dezentralisierung der Regierungsautorität und die daraus folgende Ausweitung der staatlichen Unterstützung, die nunmehr der in vielen westlichen europäischen Ländern gleichkommt. Gleichzeitig identifiziert der Beitrag die verbleibende Anfälligkeit der polnischen gemeinnützigen Organisationen infolge einer Abhängigkeit von kurzfristigen Verträgen, des beschränkten Zugangs zu Verfahren der öffentlichen Auftragsvergabe und der Tatsache, dass sich der Staat allgemein aus dem Bereich sozialer Dienstleistungen zurückgezogen hat.

Resumen El presente artículo explora el crecimiento de la fortaleza socioeconómica del sector de las organizaciones sin ánimo de lucro en Polonia a lo largo de los últimos 25 años de transición postcomunista y las relaciones cada vez más fuertes de este sector con el gobierno en los campos de la entrega de servicios sociales y la formulación de la política social. Entre los factores que contribuyen al expansivo papel del sector sin ánimo de lucro del país examinados en el presente artículo se encuentra la temprana brecha del bienestar postcomunista, el pacto de adhesión de Polonia a la UE, el nuevo marco legal para las organizaciones sin ánimo de lucro establecidas durante dicho período, y la expansión resultante del apoyo gubernamental que ahora alcanza un nivel próximo al de muchos países europeos occidentales. Al mismo tiempo, el artículo identifica las restantes vulnerabilidades que siguen acosando a las organizaciones polacas sin ánimo de lucro como consecuencia de su dependencia de los contratos a corto plazo, del acceso limitado a los procedimientos de contratación pública y de una retirada general del estado de la provisión de servicios sociales.

Keywords Nonprofit organizations · Post-communist transition · European Union accession · Welfare policy · Government tools

Introduction

The institutional pattern of Poland, like in every other Central-European country, has been in a process of constant change since the fall of communism. Every aspect of the social and political life of the region has been continuously changing during the past 25 years. Therefore, to properly analyze relations between the government and nonprofit organizations (NPOs) in Poland, it is important to focus on their dynamics—not on their shape at any given time. The changing nature of intersectoral relations results not only from changing ideas on the relations between the state and NPOs, but also from the changing institutional structure of both the state and the nonprofit sector. During the last 25 years, the Polish state was decentralized, the government sold its shares in the major Polish companies, and Poland joined several international institutions, including the European Union. These events have had enormous influence on the way in which the government acts. At the same time, the nonprofit sector has been undergoing major changes. New laws were established; a new group of independent organizations was created that did not exist during communist times—indeed, almost every year brought a new important change.

This paper attempts to synthesize the dynamic processes that have been taking place in Poland between the years 1989 and 2014. Its main focus is on the relations between the state and NPOs in the delivery of human services. The analysis of the available data suggests that two parallel developments have been taking place since the fall of communism: the systematic withdrawal of the state from provision of human services and the limited development of human service delivery by NPOs.

The end of communist rule changed the model of welfare service delivery in Poland. In the new economic and political environment, the state was unable and very often unwilling to provide many of the social services that it had been providing previously. This situation created an incentive for some newly established NPOs to involve themselves in providing human services. Their input, however, has not been able to compensate for the withdrawal of the state from the role of welfare service provider. Nonprofit organizations have not had the skills and access to independent financial resources to replace the government. Therefore, nonprofit organizations have been turning to the public authorities to finance their programs. As a result, nonprofit organizations that are active in the field of human service delivery are significantly dependent on the government to finance their activities, but the relationship between the two is quite asymmetrical.

From the government perspective, NPOs are fully recognized as important actors in public life. Their existence is very strongly secured by Polish law and everyday practice. The problem starts when the shape of relations between the state and NPOs is considered. There have been extensive discussions on the relations between different sectors in Poland, which have led to the development of several legal regulations considering the relations between the state and nonprofit organizations.

This paper begins with a description of the latest trends in the development of the nonprofit sector in Poland. Part II then turns to the analysis of the evolution of intersectoral relations. Part III is devoted to tools of action in government–nonprofit relations. The paper concludes with an analysis of the role of NPOs in policy formulation.

Part I. The Current Scope, Structure, and Finance of the Polish Nonprofit Sector

Overall Scale and Recent Growth

As of 2012, the Polish nonprofit sector numbered 83.5 thousand operating NPOs. Included here were associations, foundations, professional and business associations, employers' organizations, and faith-based charities.[1] This represented a threefold increase in the number of such active NPOs in Poland between 1997 and 2012. Especially dramatic was the growth in associations and foundations, the numbers of which increased by more than 3- and 2.5-fold, respectively.

Composition

Despite this growth, the structure of the nonprofit sector in terms of numbers of organizations by major field of activity was not much modified. Most numerous were sports and recreation organizations, very likely a reflection of the transformation of such organizations that existed during the communist era. Second most numerous were social service and rescue service organizations, especially following the registration of a large group of voluntary fire brigades in the early post-communist period. This was followed by cultural and educational organizations. Especially notable in terms of growth was employment and local development organizations, which boosted their share from 2 to 5 % of all organizations between 1997 and 2010 (Fig. 1).

A considerably different picture of the structure of the Polish nonprofit sector is apparent in Fig. 2, which ranks types of organizations in terms of the share of total nonprofit employment they account for. Viewed through this lens—which provides a better picture of the level of activity that these different types of organizations carry out—the largest component of the Polish nonprofit sector, accounting for 24 % of the total nonprofit workforce, is education and research. This is followed by

[1] In 2009, the Strategy for Development of the Third Sector and Social Capital Statistics was prepared by a deputy director of the Social Statistics Department in the Central Statistical Office of Poland (GUS) and adopted by the Council of Public Statistics—an advisory and opinion making body subordinate to the Prime Minister. The Strategy declared that GUS will develop surveys of main types of the third sector entities, as well as adult population surveys aiming at measurement of volunteer work, social capital, scope and impact of services delivered by NPOs etc. The first series of surveys concerned associations, foundations, business and professional associations, employers' organizations and faith-based charities. This grouping of nonprofit institutions will be analyzed hereafter and called nonprofit organizations, NPOs or just nonprofits—to underline its relation to the nonprofit sector as defined within the Johns Hopkins Comparative Nonprofit Sector Project (Salamon et al. 2004).

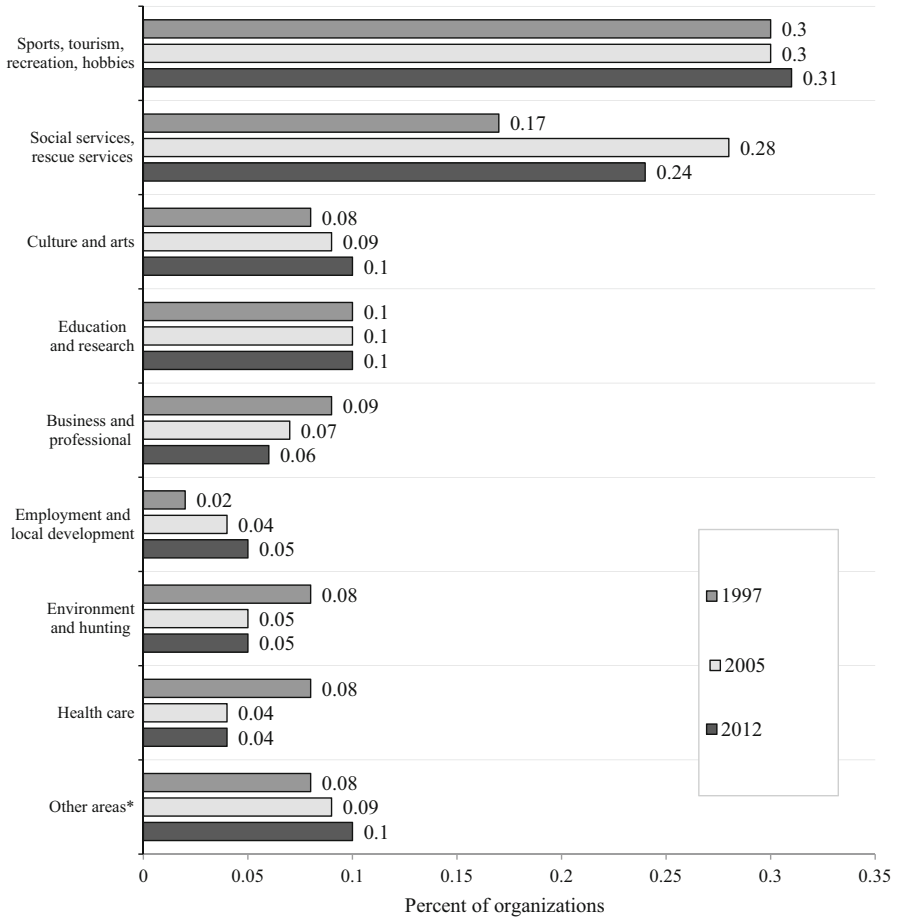

Fig. 1 Nonprofit organizations by fields of activity representing the largest share of their budget, Poland, 1997–2010. *Data source* Results of SOF-1and SOF-2 surveys carried out by Central Statistical Office of Poland and published by Nałecz and Goś-Wójcicka (2014, p. 209). * The aggregate category of *other fields* included entities that indicated fields for which the share was 2 % or less (philanthropic intermediaries and voluntarism promotion and religion, as well as international activities) or were not able to identify any of the fourteen fields proposed as the one for which they expended most of their funds for mission-related activities

social assistance with 21 % of nonprofit paid employment, and sports and recreation with 14 %. Taken together, these three fields thus account for nearly 60 % of all paid workers in the Polish nonprofit sector.

Overall growth in the number of NPOs was particularly rapid in the early phase of this period, between 1997 and 2005, during which the increase in the number of organizations was on average 5000 entities per year, compared to 3000 entities per year in the period 2005–2012. Overall, the number of NPOs per 10,000 population

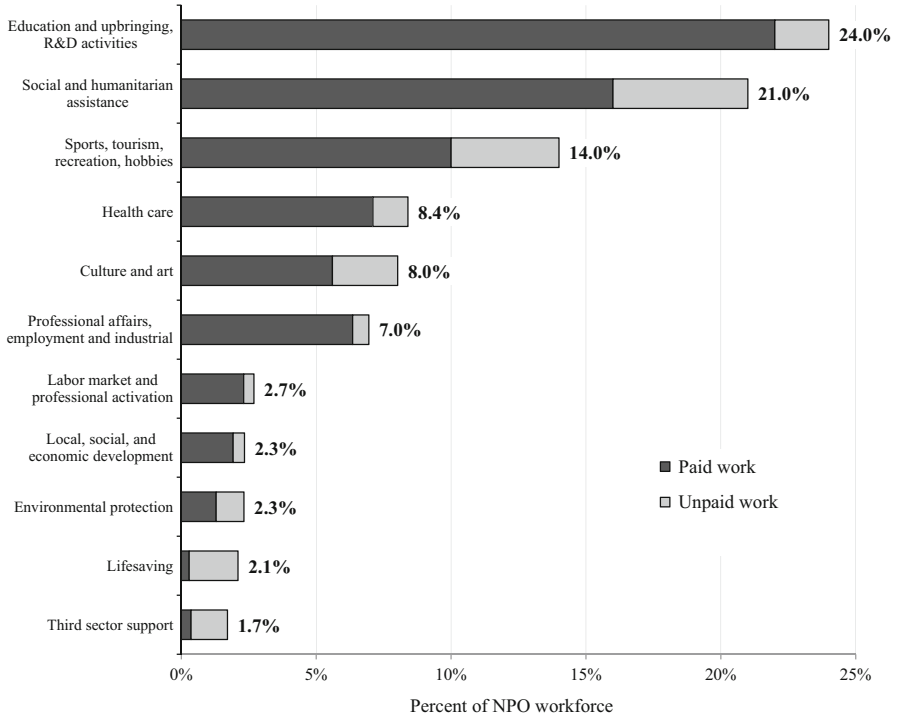

Fig. 2 Nonprofit sector workforce distribution by major field of activity, Poland, 2012. *Data source* Results of SOF-1 and SOF-4 surveys carried out by Central Statistical Office of Poland and published by Wilk et al. (2014, p. 106)

tripled between 1997 and 2012, from 7 to 22 (Nałęcz and Goś-Wójcicka 2014, pp 210–211).

NPO revenue also grew during this period, especially in the period from 2005 to 2012 following Poland's accession to the EU and entry into force of the Act on Public Benefit and Volunteer Work. During this period, NPO revenue grew by 96 %. During the entire period from 1995 through 2012, the nonprofit share of the country's GDP edged up from 1.2 to 1.4 %, signaling a more rapid pattern of nonprofit growth than of the economy as a whole (Nałęcz and Goś-Wójcicka 2014, p. 219).

A Changing Revenue Structure

A key source of the growth of the Polish nonprofit sector was the considerable expansion of public sector (i.e., governmental) funding. This share increased overall from 29 to 45 % of NPO revenue between 1997 and 2012. As shown in Fig. 3, public sector funding thus edged out fee income (43 % of the total) and greatly outdistanced philanthropic support (11 %). In the process, the funding structure of

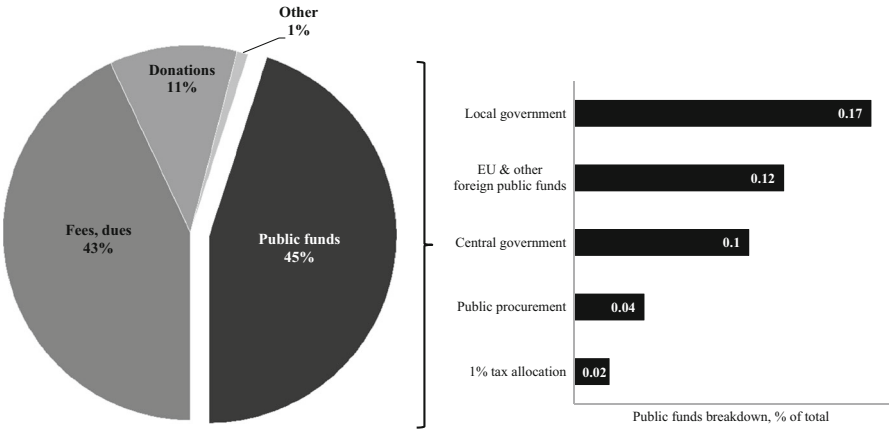

Fig. 3 Structure of nonprofit sector revenues in Poland, 2012. *Data source* Calculations by S. Nałęcz, based on results of SOF-1 and SOF-4 surveys carried out by Central Statistical Office of Poland and published in Goś-Wójcicka (2014, annex tables)

the Polish nonprofit sector came close to resembling the funding structure of Western European nonprofit sectors—a striking development in this short a period of time (Salamon et al. 2004).

As reported in Table 1 below, the major source of the governmental funding of NPOs in Poland was local governments, reflecting the significant decentralization of governmental power in Poland since the fall of the communist government. Altogether, local governments accounted for 17 % of nonprofit revenue as of 2012, followed by 12 % from the EU and other foreign public sources, 10 % from the central government, and the remaining 6 % from a combination of public procurement and a special tax credit program.

In a number of fields, public moneys in the form of grants, subsidies, third-party payments, public procurement, and other instruments together account for more than 50 % of total NPO revenue. Included here are international activities, social assistance, work integration, rescue services, education and research, and health care. In most of these fields, the main funder is local government, which delivers between 27 and 35 % of the revenue of nonprofits in the fields of education, emergency assistance, and social assistance. In two fields—work integration and international activities—the largest part of total NPO revenue comes from foreign governmental sources, while in the case of health care, the major sources of public funding are public procurements and transfers from the 1 % personal income tax credit program.

On the other hand, there is another group of organizations where 50 % or more of the revenue comes from fees or membership dues. Not surprising, in this category are the more member-serving, as opposed to public-serving, components of the nonprofit sector, including hunting clubs (66 % of income from fees and 22 % from dues) as well as professional or business associations (59 and 25 % of income,

Table 1 Structure of nonprofit revenues by major field of activity, 2012

Field of activity	Public funds	Of which					Fees, dues	Donations, public collections etc.	Other	Total (%)
		Local government	Central government	EU & other foreign public funds	1 % tax allocation	Public procurement				
Total nonprofit sector	**45**	**17**	**10**	**12**	**2**	**4**	**43**	**11**	**1**	**100**
International, others	74	0	4	68	1	0	16	10	0	**100**
Social assistance	62	28	15	7	5	7	21	16	1	**100**
Work integration	59	4	14	41	0	1	38	2	1	**100**
Rescue services	57	27	24	2	1	4	27	13	3	**100**
Education & research	54	35	6	11	1	1	38	7	1	**100**
Health care	53	8	6	3	13	23	27	19	1	**100**
Philanthropy	46	3	6	37	1	1	30	23	1	**100**
Local development	44	8	3	33	0	1	44	7	4	**100**
Sports and recreation	40	20	17	2	1	1	48	11	1	**100**
Culture	38	11	14	10	1	3	47	13	2	**100**
Advocacy	36	7	9	19	1	0	37	27	0	**100**
Environment	32	7	8	11	5	2	50	16	2	**100**
Religion	15	5	2	6	1	0	56	23	6	**100**
Professional	13	2	5	6	0	0	84	1	3	**100**
Hunting clubs	6	1	2	3	0	0	88	6	0	**100**

Bold numbers in the top row indicate the totals for the nonprofit sector as a whole and those in the far right indicate the total sum of the numbers in each row

Data source Calculations by S. Nałęcz, based on results of SOF-1 and SOF-4 surveys carried out by Central Statistical Office of Poland and published in Goś-Wójcicka (2014, annex tables)

respectively) and religious organizations (55 and 1 %). Environmental organizations also fall into this category, though for them fees and dues are evenly balanced.

Between these two groups of organizations falls a third group in which substantial public sector support is well-balanced with fees or dues. Included here are philanthropy-oriented organizations (46 % supported by public funds and 30 % by earned income), local development organizations (44 and 44 %), sport and recreation organizations (40 and 48 %), cultural organizations (38 and 47 %), and human rights and advocacy organizations (36 and 37 %).

The level of public sector financial support for nonprofit institutions has changed over time, as shown in Fig. 4. In 2005, financial support for NPOs in Poland totaled almost 1.5 billion PLN. By 2007, thanks in important part to European Union funds, it reached over 4.5 billion, before falling back during the global financial crisis in 2008 and 2009, and once again picked up in 2010 before leveling off at around 5.0 billion PLN in 2011 and 2012.

Nonprofit Role in Key Service Fields

The changes in government–nonprofit relations were visible not only in the changing size and revenue structure of the nonprofit sector, but also in the role that nonprofits have come to play in the human service arena. In a word, nonprofits have been able to establish a dominant position in some new fields of activity and to secure a meaningful beachhead in several fields historically dominated by public sector providers, as Table 2 below illustrates.

Social and Work Integration

An example of a relatively new field of service in which nonprofits have assumed a leadership role is the field of *work integration.* Created through an Act of 20 April 2003 on social employment, and coupled with other legal acts on social work, this field has been a prime area of NPO innovation, with nonprofits accounting for 74 %

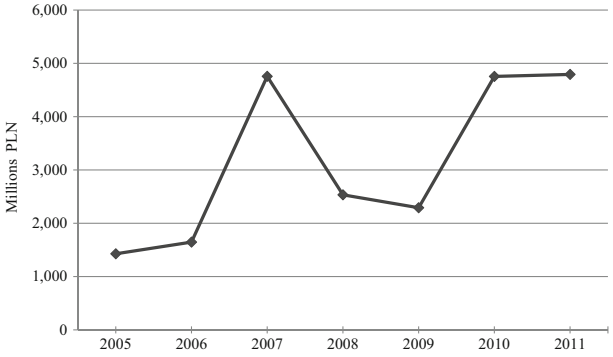

Fig. 4 Annual expenditures of public institutions on NPOs. *Data source* Ministry of Labor and Social Policy (2012, p. 102)

Table 2 Social and work integration services by type of provider, 2012

Facilities run by	Social integration centers (%)	Vocational activity establishments (%)	Occupational therapy workshops (%)
Nonprofit sector	74	63	77
Public sector (local government)	26	36	19
For-profit sector	0	1	4

Data source Central Statistical Office of Poland (2014)

of social integration centers, 63 % of vocational activity establishments, and 77 % of occupational therapy workshops.

Residential and Day Care Facilities

Other human service fields with substantial NPO presence are day care family support centers and residential care facilities, including particularly residential care for the elderly. According to data gathered by the Central Statistical Office, out of 2830 daycare family support facilities 44 % were run by nonprofit sector entities (associations, faith based charities, and foundations) while 56 % were run by local authorities (Kaim et al. 2014, p. 53).

Education

Far different is the situation in education, though even here NPOs have established a foothold, in part also thanks to government assistance. Few nonprofit schools run by religious orders functioned even during the communist period, but after 1989, these orders were very successful in getting back the school buildings taken from them by the communist state in order to reopen the schools they ran before WWII. Non-church-based organizations were less successful in gaining facilities and resources to run schools, but some groups of teachers and parents did manage to establish independent schools even as early as 1989, when the first non-communist government came to power. These independent schools, some run by associations and others by the church or church-based charities, subsequently managed to secure public funding equal, initially, to 50 % of the per-pupil operating costs received by the public schools, and subsequently raised to 100 %. Local governments—especially in rural areas—occasionally convert public schools into schools run by local associations to save money and/or to find a compromise with inhabitants of a village where the public school has to be closed for economic reasons. Although nonprofits have managed to secure a foothold in the elementary and secondary education field in Poland, however, public institutions still dominate the field, with 95 % of the pupils in primary schools and 75 % of the children in nurseries attending public institutions, as Table 3 shows.

Hospital Care

Yet a different pattern of evolution is evident in the field of hospital care. Here, a policy of privatization took place, but the major beneficiaries were for-profit firms

Table 3 Selected education services by institutional sector of the providers, 2012

Field	Primary schools		Nursery schools	
	Facilities (%)	Pupils (%)	Facilities (%)	Children (%)
Public sector	88	95	66	75
Nonprofit sector[a]	8	3	8	5
For-profit sector[b]	3	1	26	20
Total	100	100	100	100

Data source Author's calculation based on data published in *Oświata i wychowanie w roku szkolnym 2013/2014*

[a] Without foundations

[b] With foundations

Table 4 Hospital service provision by institutional sector of providers, 2011

	Hospitals (%)[a]	Beds (%)
Public sector	50	89
Nonprofit sector	4	1
For-profit sector	46	10
Total	100	100

Data source Author's calculations based on data from RPWDL register and REGON register published by Nyczaj (2013)

[a] Entities providing hospital services—entities having at least one bed for hospital services, i.e., performed at least 24 h comprehensive health care services involving the diagnosis, treatment, care, and rehabilitation, which cannot be implemented in the context of other fixed and round the clock ambulatory health services or health services

rather than NPOs. As a consequence, the nonprofit role in this field remains quite limited, as shown in Table 4.

Part II. How Did We Get Here?

Civil society in Poland has long-lasting and diverse historical and political traditions. Most important, perhaps, is the tradition of Christian charity and Catholic Church-related initiatives. Nonsectarian philanthropic civic commitments have also been crucial to the development of organized civil society institutions such as foundations, associations, and a variety of cooperatives—for producers, consumers, agriculture, and credit. The latter have developed market activities serving the interests and shaping survival strategies for disadvantaged populations, such as credit cooperatives popular among poor farmers, and cooperatives designed to promote public good causes, such as building schools, hospitals, housing, and churches.

Early Developments

Over the centuries, different historically and culturally rooted principles, paradigms, and ideologies have influenced the evolution of the government–nonprofit relationship in Poland. To make sense of the evolution of these relationships, it is useful to assess them in the light of different analytical models or frameworks. Two such frameworks are especially useful in this regard. The first, developed by Salamon et al. (1992), identifies four models of government–nonprofit relations that the authors characterize as the "state dominant" model; the "voluntary–sector-dominant" model; the "parallel" model; and the "cooperative" model. The second framework differentiates three types of nonprofit relationships with the state depending on whether the nonprofit role is substitutive (i.e., replacing the state role), complementary (i.e., supplementing the state role), or adversarial (i.e., prodding the state to act) (Young 2000).

Armed with these frameworks, it is possible to divide the early history of government–nonprofit relations in Poland into three broad periods.

- *12th century to WWI.* The first period, stretching from the 12th century to WWI, falls into the voluntary-sector-dominant pattern of social service provision based on the principles of Christian charity and lay philanthropy, with municipal and state authorities performing a complementary function.
- *1918–1939.* During the inter-war years from 1918 to 1939, a significant nonprofit sector emerged in Poland that performed a complementary function to the central government and local administrations in public service delivery based on the paradigm of a public social security system.
- *1947–1989.* During the period of Communist rule, a state-dominant model was in place based on the ideology of a socialist welfare state and the principle of "ideological and organizational unity." Intermediary organizations were built in a top-down manner and played a residual role acting under tight political, financial, and administrative control from above.

The Post-1989 Evolution

The years following 1989 opened a new chapter in the evolution of the Polish nonprofit sector and its relationships with government. Poland's transition to democracy revived "civicness" and stimulated an upsurge in the formation of associations, foundations, and other nonprofit initiatives. In 1990 alone, over 6000 associations and more than 1000 foundations were registered. In 1990–1999, the number of associations increased over 14-fold and the number of foundations rose 20-fold (Nałęcz, 2004, p. 315).

More specifically, it is possible to discern three more or less distinct phases of social reforms in Poland during the period from 1989 to the present (Leś 2013).

Phase I: 1989–1995

In the first stage of post-communist social policy reform in Poland, from 1989 to 1995, the fundamental principles underpinning voluntary organizations—freedom

of expression and freedom of association—were guaranteed. Prominent politicians, such as Bronisław Geremek, a former democratic opposition leader, set the tone for the new opening to civil society, noting that: "A civil society is neither against the state nor is it a parallel polis. Nowadays, relations with the state are based on cooperation" (Geremek 1994). Parallel with this opening to civil society was the passage in 1990 of the first decentralization reforms, transferring significant social welfare responsibilities to the first tier of local government (*gmina*). The overall impact of decentralization on the nonprofit sector's development was positive and contributed to the sector's growth. The new legal framework allowed, but did not oblige, local government authorities to cooperate with NPOs. In the 1990s, the local political system, and the local authorities in particular, became the first public institutions to establish official contact with the nonprofit sector (Żukowski 1997; see also: Golinowska 1994, p. 16).

However, in practice, only a handful of local authorities have initiated city council resolutions regulating relations with NPOs. The first stage of welfare reforms has had some impact on shaping policies toward the nonprofit sector (e.g., the Social Assistance Act of 1990). In the academic discourse on the transforming of social welfare architecture, some analysts have indicated that emerging nonprofits are one of three social welfare pillars, besides the public and private sectors, delivering social services. Their role in the social system should be based on economic and social efficiency.

At the same time, old nonprofits, which used to thrive during the communist era and possessed relatively sizeable economic assets, lost most of the subsidies they had received before 1989 and had to seek less stable means of public financing. Between 1989 and 1992, such "social and political organizations" lost nearly two-thirds of their employees (Nałęcz 2004, pp 316–317).[2]

On the other hand, the large number of newly registered civic NPOs did not suddenly become transformed into an economic power. Most were fairly small operations with little capital except for the enthusiasm of their founders and members (Nałęcz 2004, p. 316). What is more, they were reluctant to seek financial support from the state, having in mind the negative image of the communist state and of the "mass organizations" that used to cooperate with the communist regime. These new NPOs therefore tried to keep their distance from the state. Being very careful about their identity as citizen-based, independent organizations, they used to call themselves "nongovernmental organizations" (NGOs) as opposed to the old notions of "social organizations" or "mass organizations."

On the part of the political authorities, there was a general acceptance of these organizations as an indispensable part of the new democratic system, but generally political elites had no vision of the nonprofit sector as a partner in social service delivery. In the 1990s, the political elites were preoccupied with political and

[2] The communist authorities allowed, generously supported, and even animated activity of mass organizations acting in the fields of sport, recreation, and professional organizations, as well as subordinated trade unions. These organizations were treated as a part of social politics and carriers of several individual and family benefits. In the case of sport, there was additional reason for the state to support the organizations: sport was perceived as part of the international political competition between socialist and capitalist blocs.

economic reforms and heavily influenced by a neo-liberal ideology. As a result, a liberal model of civil society and the nonprofit sector came into being. According to this model, the role of the state is to grant freedom of expression and freedom of associations. Thus, the severe limitations that prevented citizens from active participation in public life under communism were removed. But this model did not acknowledge a major role for the state as a financial benefactor of the nonprofit sector. Consequently, the NPO remained at best in an auxiliary role in the social service field (Leś et al. 2000, p. 22; Les and Nalecz 2002, p. 31). Based on our research findings, "the share of NPOs in the market of social services varied from 0.01 % in the case of primary health care, 0.6 % in the case of primary education, 3 % in the case of secondary education, and reached as high as 14 % only with respect to inhabitants in residential social welfare facilities" (Leś and Nałęcz 2001, p. 20; Leś 2014). At least 50 % of the NPO share of social service delivery was produced by church-based charities, which generally had a better material base than secular NPOs, and maintained good relations with state officials.

At the same time, the state administration passively retained working contacts with the "old organizations" and granted them resources in such fields as sport and recreation and, to a lesser extent, in the field of arts and culture. Such a policy was well reflected in a high share of public sector money in the revenues of NPOs in these fields. The 1997–1998 data gathered by the Polish team of the Johns Hopkins Comparative Nonprofit Sector Project revealed that share of state support in the revenues of sports organizations at 37 % was much higher than in all other fields of NPO activity, including social services (29 %), health care (24 %), and education (21 %) (Nałęcz 2004 p. 332).

In addition, a new type of NPO emerged aiming to respond to new social problems via advocacy for the interests of the needy and influence on the functioning of state-owned social service providers (e.g., the campaign "Giving birth in human way," which made a great impact on humanizing maternity clinics and hospitals in Poland). Also notable was the emergence of self-help organizations and other new types of services operating mostly on a voluntary basis (at least at the beginning). These services, however, were most often located on the peripheries of social services in fields that had not been addressed either by the market, by the public sector, or by families—such as shelters for the homeless, rehabilitation services for drug addicts, hospices, etc.

Throughout this period, NPOs made headway in connecting to local officials. This early cooperation between local authorities and nonprofits allowed for a limited integration of these organizations into policy implementation and policy formulation in primary and secondary education, labor market policies for populations with special needs (e.g., handicapped persons, youth, low-skilled job-seekers), public safety, and social assistance.

In short, in this first stage of transition, the role of NPOs increased, and their role in legitimizing liberal democracy and establishing an advocacy function became widely accepted. In the context of a rather uncoordinated policy approach, their status as autonomous institutional actors integrated with government and local authorities remained undefined. That is why, despite their contribution to policy formulation and the production and delivery of social services, public

administration representatives tended to consider nonprofits as "professional institutions but not institutional actors" (*podmiot profesjonalny, ale nie instytucjonalny*) (Leś and Nałęcz 2001).

Reflecting this, in the mid-1990s, when the second phase of the Johns Hopkins Comparative Nonprofit Sector Project was gathering comparable data on the Polish nonprofit sector, the general share of the NPO sector in the Polish national economy remained a low 1.2 % and its membership base accounted for about a quarter of the adult population. This indicator of the economic weight of the Polish nonprofit sector was thus a mere one-fifth of the average for the old EU countries (see Fig. 5), and the share of the population engaged in the nonprofit sector was only one-half as great as in these countries (see Fig. 6).

On the other hand, the economic and social scale of the nonprofit sector in Poland was on the same level as were the average indicators for the other Central-European countries that had been ruled by communist regimes (Nałęcz and Bartkowski 2006, pp. 177–182).

Not only was the size of the nonprofit sector in the post-communist countries of Central and Eastern Europe similar but so was its structure, also a legacy of the communist era. For half of the 20th century, most areas of core human service—education, health care, and social services—were run by the state, leaving space for NPOs only in the fields of sport and recreation, professional and labor organizations, and some social services not addressed by the public agencies. As a result, in the mid-1990s, the share of social services in the activity structure of Polish NPOs was quite low in comparison to the Western European countries, as shown in Fig. 7.

The underdeveloped role of NPOs as human service providers was accompanied by a low level of public sector support in the structure of nonprofit sector revenues. As a proportion of nonprofit revenue, public sector support was half of that in the Western European countries, as shown in Fig. 8.

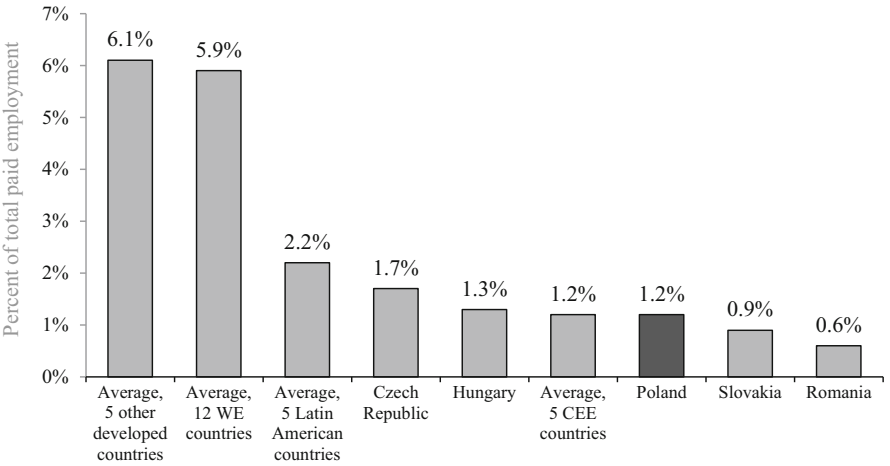

Fig. 5 Nonprofit sector employment as a percent of paid non-agricultural employment in Poland (1997) versus Central-Eastern Europe and other regions (ca. 1995). *Data source* Salamon et al. (1999)

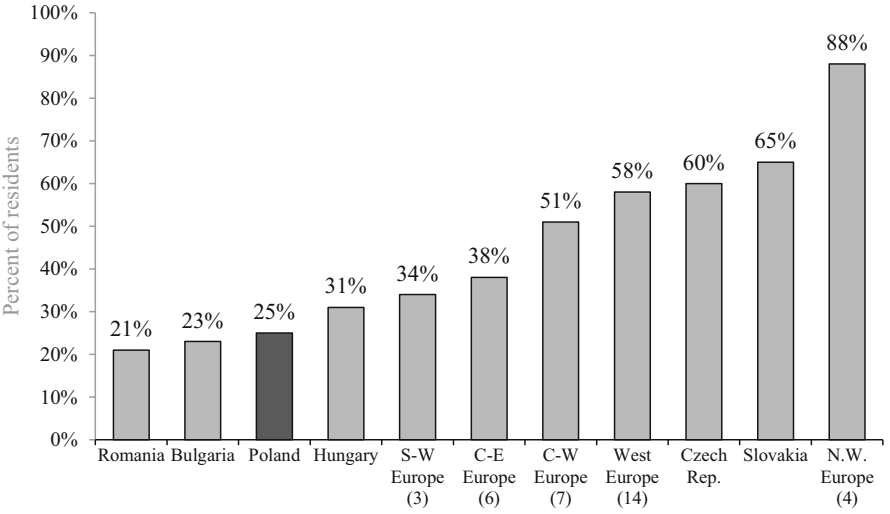

Fig. 6 Percent of residents who were members in at least one nonprofit organization (activity) by country/region, 1999. *Data source* Based on data presented in Nałęcz & Bartkowski (2006, p. 168, Table 12.1)

Phase II: 1996–1998

Against this backdrop, the second phase of political and social welfare reform in Poland was transformative: it put in place a new set of principles, regulations, and institutions, enshrining the principles of subsidiarity and the social market economy, respectively, in a Preamble and Article 20 of the Polish Constitution of 1997, thereby establishing them as fundamental pillars of the post-totalitarian socioeconomic system and political culture (Offe 1993).[3] The Constitution's Preamble stipulates that the basic rights are "…based on respect for freedom and justice, cooperation of authorities, social dialog, and the principle of subsidiarity consolidating the rights of citizens and their communities" (Wyka 2006, p. 167). Article 20 states that: "A social market economy based on the freedom of economic activity, private ownership and solidarity, dialog and cooperation between social partners shall be the basis of the economic system of the Republic of Poland." Thus, in the late 1990s, the orientation of Poland toward the continental European welfare state model based on subsidiarity and the social market economy seemed to be agreed to strongly by all major political parties (Rymsza 2014, p. 90).

But there were major gaps between policy rhetoric and practice. Available national studies indicate that: "In Poland the principle of subsidiarity appears to be implemented to a limited extent only, whereas political elites (but also media, culture, business, and other elites) are practically unfamiliar with this issue" (Wyka 2006; Gliński 2006, pp 71–72). In reality, NPOs were excluded from the system of

[3] The New Oxford Dictionary of English defines the principle of subsidiarity in the following way: "In politics the principle that a central authority should have a subsidiary function, performing only those tasks which cannot be performed at a more local level."

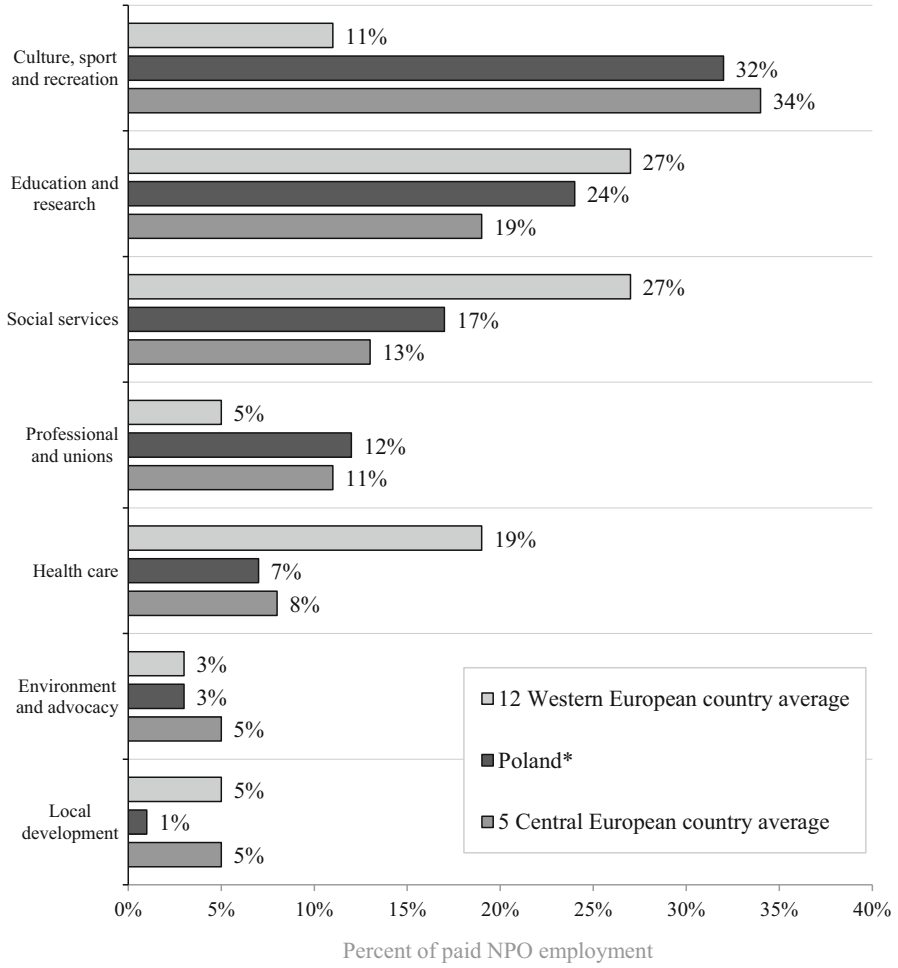

Fig. 7 Distribution of NPO paid workforce by major fields of activities in Poland (1997), Central-Eastern Europe, and Western Europe (ca. 1995). *Data source* Salamon et al. (1999). * The percentages for Poland differ slightly from those presented in Fig. 2, where for the sake of cross-time comparability only work-contract based employment structure was presented

formulating four substantive reforms at the national level (Leś and Nałęcz 2001). The same holds true with the realization of the principle of social market economy: "Despite social market economy being enshrined in the Polish Constitution as an obligatory socioeconomic model, practice remained far away from the ideal…" (Mączyńska 2012, p. 102).

Phase III: 1999–2014

The third phase of transformation, during which new regulations, institutions, and social reforms were put in place, began in 1999. In this third stage of reforming

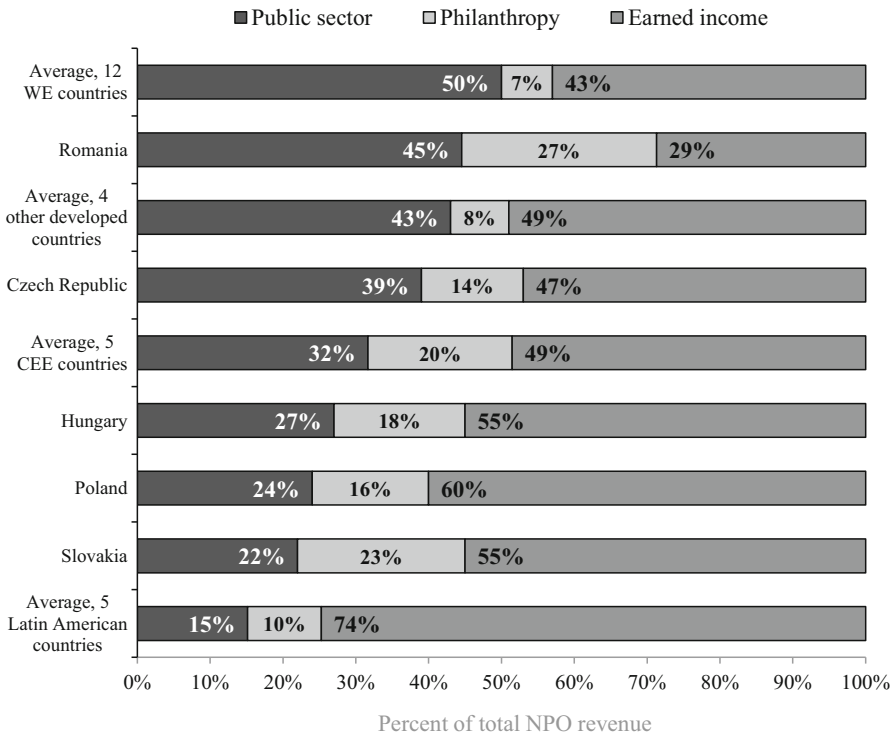

Fig. 8 Sources of nonprofit sector revenue in Poland (1997) versus CEE countries and other regions (ca. 1995). *Data source* Salamon et al. (1999)

social policy, the Act on Public Benefit and Volunteer Work was introduced. This legislation, which became effective 1 January 2004, paved the way to a new stage of relationship between both sectors. The act may be seen as an innovation in the social policy field since it legitimized the Polish NPO position vis á vis public authorities, set up key principles of cooperation, and established new vehicles for integrating nonprofits into the process of policy formulation and service delivery.[4] In particular, the new legislation has helped to improve the integration between NPOs and local authorities—for example, the act obliged local authorities to present 1-year and long-term programs of cooperation with voluntary organizations.

The new regulation did not, however, replace the discretionary character of central and local government delegation of public tasks to the nonprofit sector and the asymmetrical relationships between the two sectors. Only 2 % of nonprofits get contracts through public procurement procedures. Most NPOs in human services perform non-mandatory tasks and work on a year-long or shorter contracts. Only about 3 % of communes and 5 % of counties have long-lasting agreements for service delivery with NPOs (Leś 2015).

[4] The reform enhanced the cooperation between public authorities and the nonprofit sector and provided rules for their interrelations.

Another important factor contributing to the evolving role of the nonprofit sector in the field of human services was Poland's accession to the EU in 2004. After accession to the EU, Polish public authorities, following European Commission policies, have been active in undertaking initiatives to increase the role of NPOs in various areas of public policy and public interest. Among the crucial domestic impacts of the European integration (the so-called "EU effect") were the policy recommendations of the European Union that addressed problems of social exclusion and unemployment and recommended solutions in partnership with nonprofit partners (e.g., National Action Plan, Local Employment Development, Structural Funds, Lisbon Strategy). These EU initiatives, based on balancing economic growth with social cohesion, in addition to EU funds, have been an important political and financial support for Poland and Polish NPOs. After 2004, the redistributive, service delivery, and advocacy roles of Polish nonprofits have increased significantly, in particular in the policies of socioeconomic integration, employment, preschool education, and several subfields of family policy (Leś 2015). What is more, the EU strategic planning and consultative culture also encouraged Polish authorities to involve NPOs in the preparation and review of many strategic policy documents, such as the Long-Term Strategy for the National Development—Poland 2030" (Ministry of Administration and Digitalization 2013), the National Program of Social Economy Development (Ministry of Labor and Social Policy), the Strategy of Social Capital Development (Ministry of Culture and National Heritage), and the Strategy of Human Capital Development (Ministry of Labor and Social Policy).

Part III. The Tools of Action in Government–Nonprofit Relations

General Principles of Cooperation

Government–nonprofit sector cooperation in Poland is based mostly on the Act on Public Benefit and Volunteer Work passed on April 24, 2003.[5] This act defined a category of non-governmental organizations called "public benefit organizations" (PBOs). This category may include nearly all types of NPOs and social cooperatives, except places of religious worship, and solely political, business, and professional organizations, but their status as a PBO must be validated by a court. Under this law NPOs are entitled to receive a variety of tax, financial, and consultative benefits from state authorities. In addition, the law mandates cooperation between local governments and PBOs and specifies objectives and procedures for such cooperation, including such details as the methods for appointing and operating tender boards to evaluate bids on government contracts with NPOs.

[5] In many fields the cooperation can take place also according to other field-specific regulations (e.g. act of law on sport, act of law on the education system, act of law on protection of historical relics, act of law on fire protection).

Support and Entrustment

Article 11 of the Act on Public Benefit and Volunteer Work distinguishes two major types of financial backing for such public-benefit NPOs: provision of *support* and *entrustment of a public task.* In the case of provision of *support*, a public institution helps an NPO in its public benefit activities. However, when an NPO applies for public support, it must document that it also has its own resources to support that public activity. In the case of *entrustment of a public activity* to a NPO, the NPO does not have to use its own resources; since the public institution entrusts the NPO with one of its obligatory public benefit activities, the public institution has to secure resources for the realization of this activity.

There is a significant divergence between the level of activity on entrustments and public supports due to the above-mentioned difference (see Table 5). Public institutions prefer support over entrustment. In case of support, they do not have to provide full funding of a public benefit activity and they can require co-financing by an NPO.

The 1 % Personal Income Tax Transfer

The Act on Public Benefit and Volunteer Work of 2003 also introduced a mechanism by which a taxpayer may order the tax office to transfer up to 1 % of the personal income tax paid by the taxpayer to an entity having the status of a PBO chosen by the taxpayer to be used solely for performance of public benefit work.

The 1 % scheme was meant to be a financial aid for the NPO working in public benefit fields (education, health care, human and civil rights, promotion of philanthropy, etc.), which are specially registered in courts as PBOs, and, as such, have been certified as being transparent, well-controlled internally, and subject to public control.

This 1 % tax credit mechanism became quite popular among citizens. According to reports by the Ministry of Finance, Poles increasingly make use of this mechanism. In 2014, 45 % of eligible citizens used it (56 % of those having tax obligations suitable for use of the mechanism) i.e., 12 million people, as shown in Fig. 9. In 2012, the total amount transferred to nonprofits having the status of PBOs

Table 5 Provision of support versus entrustment on the level of local administration

	Number of agreements	Funds transferred (PLN)	Average amount of financial support (PLN)
2010			
Entrustment	4365	21,65,67,583	49,61,457
Provision of support	41,797	2,48,06,42,197	59,34,977
2011			
Entrustment	3560	32,87,79,521	92,354
Provision of support	37,468	1,40,50,66,530	37,500

Data source Ministry of Labor and Social Policy (2012, p. 111)

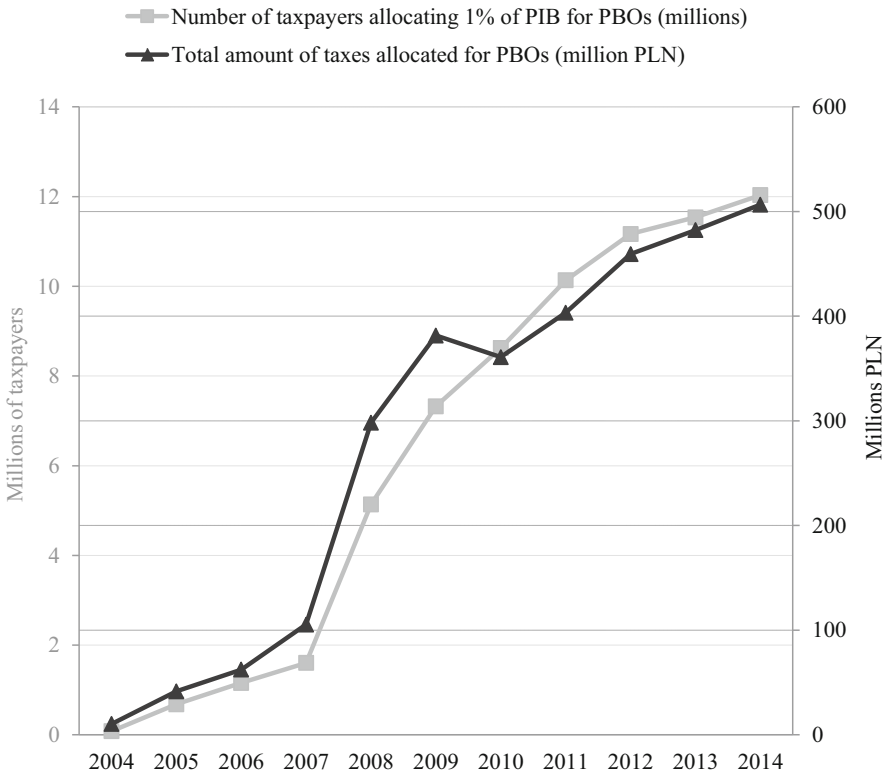

Fig. 9 Number of taxpayers engaged and the amount transferred through the with 1 % scheme, 2004–2014. *Data source* Ministry of Finance (2014)

was 0.5 billion PLN, which represented 72 % of the sum of taxes eligible for the 1 % mechanism. This money was transferred to 7423 out of 7667 eligible PBOs (Ministry of Finance 2014).

The amounts transferred from tax offices to organizations varied substantially—from 0.6 to 127,036,846.65 PLN. Seventy organizations received amounts above 1 million PLN, but half of the receiving PBOs received less than 5227.5 PLN.

Unfortunately, the 1 % scheme in substantial part has become a mechanism for collecting funds for meeting the direct needs of individuals (e.g., gravely ill children) or institutions (e.g., nursery schools) rather than a way of boosting the financial independence of the best PBOs. For one thing, only 10 % of all organizations that could qualify for PBO status have actually applied and been registered for it, though they do tend to be the larger organizations.[6] The three biggest recipients of the 1 % funds, totaling 31 % of the whole 1 % fund, are

[6] Though representing only 10 % of eligible organizations, PBOs account for 31 % of paid work-contract employment, 29 % of revenues and 26 % of memberships as well as 25 % of volunteer work (author's calculations based on data published in Goś-Wójcicka 2014).

foundations, which collect the 1 % allocations designated for individual children and then transfer the money to the individual accounts of parents to cover expenses connected with their child's costly medical treatment (Ministry of Finance 2014).

There is a permanent public debate concerning the question of whether the choices made by taxpayers ought to be limited to directing their funds to particular PBOs, but not to particular individuals.

The research findings of the Central Statistical Office (Kaim et al. 2014, p. 53) indicate that in Poland in 2012, the money transferred through the 1 % mechanism accounted for 2 % of the revenues of all active NPOs and 8 % of the revenues of active PBOs. Distribution of the amounts received from the 1 % scheme was very uneven. Although the average amount per PBO in 2011 was 61,500 PLN (14,700 €), half of the organizations that received money from the 1 % scheme received an amount of not more than 5800 PLN (1392 €). In addition, more than half of all receipts from the 1 % scheme (54 %) went to 50 organizations, each of which received in excess of 1 million PLN.

To get more funds from the 1 % scheme, 71 % of the organizations receiving allocations engaged in some promotional activities; in half of the cases (35 %), these activities were paid by the organization; however, PBOs are generally entitled to free use of public media for promoting their activities. Altogether, the promotional expenses aimed at receiving 1 % scheme transfers accounted for 22 million PLN—7 % of the total sum received by PBOs through the scheme (Goś-Wójcicka et al. 2013).

Other Recent Initiatives and Tools Supporting the Development of Social Economy Entities

In addition to the tools supporting NPOs alone, Poland has recently created other financial instruments for supporting a broader class of entities known as "social economy" organizations. Some of these are associations and foundations getting revenues from sales, third-party payments, or public procurement; others are social cooperatives or "social enterprises" operating on not-for-profit or not-for-private-profit principles. In the first decade of the 21st century, such entities appeared in fields such as personal social services and local development. They generate income either from public and market sources or solely from market sales. After accession to the EU, Polish public authorities, with aid from European Commission policies, have been active in undertaking initiatives to increase the role of such social economy entities in different fields of public policy. One such initiative is the state-financed Public Fund of Citizen Initiatives (FIO). Another example is a new government pilot project of "Support of Financial Engineering for the Growth of Social Economy" financed by the European Social Fund and launched in 2013. The project aims at enhancing employment or income growth of social enterprises through the provision of loans and advisory services. Access to assistance is limited to social firms (e.g., social cooperatives, non-governmental organizations, cooperatives for the disabled, and worker cooperatives) that generate income solely from market economic activities, employ a maximum 50 workers, and are active on the market for a minimum of 12 months. The project offers loans covering up to 100 %

of investment costs up to a maximum of 100,000 PLN (24,000 €) and must be paid back within 60 months.

Part IV. The Nonprofit Role in Policy Formulation

In Poland, NPOs have a limited role in policy formulation compared with their role in policy implementation. However, there is an increasing interest in the role of NPOs in this arena. In recent years, three major research programs have been carried out on the subject. In addition, there has been growing pressure to institutionalize the role of NPO in shaping public policy.

The most crucial element of a decision-making process is access to information. Article 62 of the Constitution guarantees wide access to information about action taken by public institutions. Citizens have a right to view official documents and to participate in public hearings. This right to information has been enforced by the Constitutional Court and by a separate act on access to public information. Unfortunately, in recent years, the right to information has been limited in everyday administrative practice (Banaszak and Bernaczyk 2012).

The Constitution also indicates that in some circumstances, organized groups of citizens might influence policy formulation. As indicated earlier in the text, Article 20 states that the Polish economy is a social market economy; therefore, it is supposed to be shaped by dialog and cooperation between different so-called "social partners" (i.e., trade unions and employee associations) and so-called "civic partners" (i.e., NPOs).

There are also attempts to go beyond a corporatist practice in policy formulation. There is growing pressure on the government to introduce a practice of "social consultations." During social consultations, a public institution consults on its planned actions with individuals and groups that could be affected by those actions. NPOs could take part in such consultations as well as informal groups or individual citizens. The term "social consultation" appears in several legal documents, but there is not yet a consistent interpretation of the term. There are attempts underway to create one legal document that would establish an institutional framework for social consultations on the governmental level.

For now, however, the most important document that regulates the role of NPOs in policy formulation is the Act on Public Benefit and Volunteer Work. Article 5 of this act states that "public administration authorities shall perform public tasks…in cooperation with non-governmental organizations and entities." This so-called cooperation may take several forms, including:

- "Consulting non-governmental organizations and other entities…on draft normative acts in areas relating to their statutory activity;"
- "Consulting draft normative acts concerning public tasks…with Councils for Public Benefit Work in areas where such Councils have been established by competent local self-government units;" and

- "Setting up joint advisory and initiative teams composed of representatives of non-governmental organizations and of other entities…and of representatives of relevant public administration authorities."

In other words, the Act on Public Benefit and Volunteer Work creates a sizable opportunity for NPOs to take part in policy formulation. However, the real extent of NPO involvement in the decision-making process depends on particular public institutions. The act states only that NPOs *could* take part in policy formulation; public institutions may include them in a decision-making process, but they are not obliged to do so.

There are only a few cases when public institutions are forced by the law to include NPOs into the formulation of its policies. For example, according to Article 5a of the Act on Public Benefit and Volunteer Work, every local government, from the regional to the municipal level, should consult with NPOs on the annual program of cooperation with nonprofits before its implementation.

As stated previously, government–nonprofit relations are most significant on the municipal level. According to a study published in 2009, NPOs are involved most frequently in drafting three types of documents: the Cooperation Program with Non-governmental Organizations; the Municipal Development Strategy; and the Municipal Strategy for Solving Social Problems (Celiński et al. 2009, p. 58). The first document sets the rules for cooperation between a municipality and NPOs, defines the objectives of these relations, and designates financial resources for this purpose. A Municipal Development Strategy sets the main objectives of municipal policies, and a Municipal Strategy for Solving Social Problems describes major social problems at a municipal level and approaches for their resolution. Therefore, NPOs should be able to take part in the process of shaping their own relations with municipalities as well shaping major local policies. However, their real influence on municipal policies is very limited—they usually have an opportunity to voice their opinion on draft documents, but have no chance to influence the final version of the documents.

According to various studies, in the case of 56.6 % of municipalities, NPOs were invited to take part in meetings concerning a municipal budget, and in the case of 42.4 % of municipalities, these organizations were invited also to take part in meetings concerning other municipal documents (Sobesiak-Penszko 2012). The main objective of the meetings was only to inform NPOs about municipal documents and to explain the main assumptions behind these documents, but not to seek input from the nonprofits.

On the level of the county, the same set of documents is reviewed with NPOs. The same applies to the regional level with the only difference that, instead of the Strategy for Solving Social Problems, the Regional Environmental Protection Program is subjected to a consultation process. In both the case of the regional and county level, the involvement of NPOs in the development of these documents is often limited to an exchange of opinions about new documents.

On the level of the central government, NPOs have no major problems with access to draft laws or other documents (Celiński et al. 2009). There is also an opportunity for NPOs to voice their concerns about these documents; unfortunately,

there are no data on how NPOs' opinions influence the final version of documents. It is also worth mentioning that there are almost no institutionalized forms of relations between NPOs and public institutions on the national level. These relations are developed anew every time there is a need for an exchange of information and opinion on a new draft document.

It is very important to emphasize that there is one type of policy on which NPOs have quite significant influence—policy on NPOs themselves. The government policy on NPOs is shaped by the Department of Public Benefit, which is a part of the Ministry of Labor and Social Policy. The influence of non-government organizations on the Ministry is secured by the Council of Public Benefit. The Council consists of five representatives of the national government, five representatives of local governments, and ten representatives of non-governmental organizations. The council, which was set up in 2003, advises the Ministry of Labor and Social Policy on issues related to NPOs. Also, in 2014, the Cooperation Program between the Ministry of Labor and Social Policy and non-governmental organizations was adopted. The program is the first document that institutionalized a permanent cooperation between a governmental institution and NPOs.

NPOs have also an influence on governmental policy on social economy. The Ministry of Labor and Social Policy established a Committee on Institutionalization of Social Economy in 2008, which consists of various representatives of NPOs that have an influence on the government policy toward social economy.

Overall, 36.2 % of NPOs have been asked to take part in commissions or committees set up by local governments; almost 1/3 of NPOs have worked on legal documents prepared by local governments; and 14.6 % of NPOs have taken part in local councils of public benefit set up to enhance cooperation between local governments and NPOs (Makowski 2011, p. 179).

As a whole, NPOs in Poland are much more effective in voicing their opinions about public policies than they are in influencing the policies of public institutions. The nonprofit sector has quite good access to the documents shaping public policies and they have some possibilities to voice their opinions about these documents; however, there is no evidence that they have any real influence on the final decisions taken by public institutions—they are more witnesses than participants of decision-making process.

In sum, over the last 25 years of political and socioeconomic transition in Poland, the nonprofit sector's role in bridging the service gaps, improving the wellbeing of society, and advocating for the public interest has increased in most social policy fields. The organizational and institutional complementarity of the Polish NPOs with central government and local administration has improved due to internal policies of the successive Polish governments as well as due to the domestic impact of the European Union.

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Compliance with Ethical Standards

Conflict of interest The authors declare that there is no conflict of interest.

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