

# “Mama Cztery Plus” The essence of supplementary parental allowances

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## Abstract

Recent times in Poland have seen the hard work of parenting in large families appreciated and honoured. The introduction of a supplementary parental allowance in 2019 emphasized the social role of those parents who, for reasons relating to the upbringing of their children, have not achieved the employment seniority requirement for pension rights.

The main purpose of this article is to systematize the body of knowledge pertaining to supplementary parental allowances for the benefit of both the interested parties themselves and the employees of Polish Agricultural Social Insurance Fund (KRUS). This paper conveys the most important information on the supplementary-allowance system, so as to dispel any doubts KRUS personnel might have with regard to eligibility. An interview with employees of the benefits department of the KRUS Field Office in Ostrów Wielkopolski has revealed that doubts continue to surface concerning various matters relating to “Mama Cztery Plus” allowances.

This paper also demonstrates the realistic dimension of supplementary parental allowances considered and paid, by collating the number of “Mama Cztery Plus” payouts delivered by two pension bodies, viz. Polish Agricultural Social Insurance Fund (KRUS) and Polish Social Insurance Fund (ZUS).

Methodologically, this article relies on the analysis of the literature and of statutory provisions, with an interview questionnaire as a research tool, as well as data sourced directly from KRUS Headquarters, KRUS Regional Branch in Poznań, KRUS Field Office in Ostrów Wielkopolski and ZUS Branch Office in Ostrów Wielkopolski<sup>1</sup>.

**Keywords:** KRUS, “Mama Cztery Plus”, supplementary parental allowance, family.

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1. The interviews were held from March to April 2022. The respondents were employees of the benefits department of KRUS Ostrów Wielkopolski, who had been informed of the purpose of the survey. The interview was made up of four standardized questions.

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## Introduction

The supplementary parental allowance was introduced as a new task for the benefits personnel on 1 March 2019 with the coming into force of a new Act of 31 January 2019 on the Supplementary Parental Allowance (Dz. U. 2022. 1051). The act defines the eligibility, payout and financing conditions and rules for supplementary allowances designated “GRSU”<sup>2</sup>.

According to internal information from KRUS<sup>3</sup>, the act’s purpose is to provide means of support for persons who have not undertaken gainful employment, quit it or abandoned other gainful activity due to the upbringing of at least four children. Their dedication to that goal has made them unable to obtain the required seniority to become eligible for the minimal retirement pension. Accordingly, the GRSU is not a contribution-based benefit. It is not predicated on premiums previously paid to the social-insurance scheme.

In this paper, the authors explain the meaning of the statutory provisions and discuss the dilemmas of eligibility, as well as matters relating to the implementation of a new task for KRUS personnel. The article collates the most important information concerning the strictly defined rules for consideration of applications for “Mama Cztery Plus” (literally: “Mum Four Plus”) supplementary allowances. The main hypothesis, formulated in a general manner, assumes that despite the clear statutory language, establishing applicants’ eligibility for the supplementary parental allowance presents a sort of challenge to the KRUS case handler. The scheme involves a number of criteria for eligibility, driving some concern that an error might be committed. The indispensable complement to this hypothesis is the assumption of increased, profound engagement from all personnel of KRUS benefits departments with the rules and provisions.

## Core issues relating to the supplementary parental allowance

In order to visualize the scheme for awarding the supplementary parental allowance, it will be essential to explain the basic concepts such as family, mum, motherhood, child or upbringing.

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2. GRSU – Polish for Supplementary Parental Allowance.

3. Explanatory letter of 26 February 2019 concerning the implementation of the Act of 31 January 2019 on the Supplementary Parental Allowance; ref. 0000-SW.610.3.2019.

Małgorzata Szyszka defines the concept of the traditional Polish family as the image of a family comprising multiple children and multiple generations, and spatially concentrated<sup>4</sup>. At present, Polish society holds a highly stereotyped view of a large family. It is, on the one hand, a desirable family model; on the other hand, it tends to be mentally associated with social pathology. A large family is deemed to be one with at least four children<sup>5</sup>. It must be noted, however, that the greatest problems afflicting such families are low income and a poor living situation. Hence our state's tribute – in the form of the Act on the Supplementary Parental Allowance – to the women having given birth, care and education (upbringing) to at least four children thereby preventing themselves from being able to pursue gainful employment. The act also covers men having dedicated themselves to the upbringing of their children following the mother's death or for other reasons. “Mama Cztery Plus” is a scheme to support parents having lost their livelihoods due to their dedication to the upbringing of their children. It is also a means to alleviate the burden on adult children financially supporting their parents.

In the eyes of multiple cultural circles in our society, motherhood is a sort of every woman's calling<sup>6</sup>. The ladies' primarily biological and social role, for reasons of their nature, is active participation in human reproduction. Motherhood requires a great deal of labour and sacrifice; thus, it merits respect and recognition, because it is the mother who gives birth to children and provides them with care and boundless love in the process of upbringing. As the paramount human value is life, the mother's role represents an indisputable value in our culture. It is evident that an altogether different role is played in the children's lives by their father, who provides social standing and instils manly values. A properly functioning family creates suitable conditions for human development and aspiration to maturity. Parents are the most important educators of their offspring. The upbringing of a child is an activity focused on the development and activation of the child's potential so as to obtain the skills needed for independent functioning<sup>7</sup>. That is nothing else than providing the offspring with a sense of security. It is the making of a home that is a peaceful abode in which the future is forged and memories are made. The living out of a parent's role is focused primarily on meeting the children's needs. It is a process met with

4. M. Szyszka, *Wielodzietność w Polsce – społeczne postrzeganie i pomoc państwa*, Katolicki Uniwersytet Lubelski Jana Pawła II, Instytut Socjologii, p. 177.

5. D. Graniewska, *Rodziny wielodzietne w Polsce. Sytuacja Społeczno-demograficzna*, “Problemy rodziny” 1980, nr 1, p. 34–43.

6. Z. Gawlina, *Macierzyństwo jako wartość w kontekście przemian społecznych. Blaski i cienie życia rodzinnego*, “Roczniki Socjologii Rodziny” 2003, t. 15, p. 34.

7. A. Więclawska, *Rodzice jako fundament rozwoju i wychowania dziecka ku dojrzałości*, Kolegium Jagiellońskie – Toruńska Szkoła Wyższa, p. 54.

many worries and tears but also moments of joy and happiness. In the light of the Act on the Supplementary Allowance, one's child<sup>8</sup> can be one's own child or that of one's spouse, as well as an adopted child or foster child, except for professional foster families. Accordingly, a mother within the statutory meaning does not have to be the child's biological mother. Whenever the act mentions upbringing, it does so in the meaning of the personal care of children consisting in the permanent, direct and continuous performance of the aggregate of the duties incumbent on parents as part of parental responsibility with a view to proper care of the children and their property<sup>9</sup>. Upbringing is also the diverse forms of impact and influence shaping the child's development and preparing children for living in a society at every stage of that development (from birth to coming of age). It is the care of the child's physical and mental development<sup>10</sup>. It is of decisive importance to the individual's attitude to the surrounding world. The process of upbringing is a period in which the child shapes their system of values and norms, participates in family life, observes adults' behaviour, learns to speak and to tell right behaviour from wrong, as well as traditions and customs. The upbringing of a child means staged preparation for adult life<sup>11</sup>.

### **Conditions for eligibility for the supplementary parental allowance**

The supplementary parental allowance (designated with its acronym, “GRSU”) is, in a sense, discretionary. As noted before, however, there are specific conditions for eligibility, in the light of which KRUS employees consider the applications of the interested parties. The allowance is available to women having reached 60 years of age without qualifying for a retirement pension due to the birth and upbringing, or just upbringing (e.g. in the case of adoption) of at least four children<sup>12</sup>. A father having completed 65 years of age and given upbringing to at least four children due to their mother's decease, long-term interruption of the upbringing by the mother or abandonment by the mother. Whether male or female, the applicant needs to lack an income sufficient to secure the indispensable livelihood. Applications must be considered on a case-by-case basis, in an objective manner and within the limits

8. Ustawa o Rodzicielskim Świadczeniu Uzupełniającym, t.j. Dz. U. 2022 poz. 1051, art. 2 pkt 1.

9. Ustawa o Rodzicielskim Świadczeniu Uzupełniającym, t.j. Dz. U. 2021 poz. 419, art. 2 pkt 9.

10. Explanatory letter of 26 February 2019, ref. 0000-SW.610.3.2019, p. 2.

11. Uzasadnienie do projektu Ustawy o Rodzicielskim Świadczeniu Uzupełniającym, t.j. Dz. U. 2022 poz. 1051 nr 3157, <https://sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=3157>, access 29.04.2022.

12. Ustawa o Rodzicielskim Świadczeniu Uzupełniającym, t.j. Dz. U. 2021 poz. 419, art. 3 ust. 1 i 3.

of administrative discretion. The allowance may be granted only where the mother or father does not have an income to secure the indispensable livelihood or is eligible for a pension lower than the minimal retirement pension (PLN 1,588.44 as from 1 March 2023). In the latter case, the allowance bridges the gap to the minimal retirement pension. It will be expedient to note that in the case of agricultural incapacity pensions providing payouts lower than the minimal retirement pension (benefits paid in part corresponding to contributions or the contributions part +50% supplementary part or contributions part +75% supplementary part), there is no bridging of the gap to PLN 1,588.44 due to the fact that the pensioner continues to be eligible for the full pension but only the payouts are suspended for a time due to not having ceased agricultural activities. Pursuant to the amendment of the Act on Farmers’ Social Insurance, the condition of having ceased agricultural activities has been abolished for retired pensioners. Accordingly, from then on agricultural retirement pensions are paid in full and thus retired farmers are not eligible for supplementation with the GRSU. Where pensioners draw family pensions, so-called split pensions, the GRSU paid to the mother bridges the gap between that pension and the minimal retirement pension. The above situation is best pictured by the example of a family pension split between two individuals (mother and child). In that case, the mother receives half the family pension (PLN 1,588.44 split between two), i.e. PLN 794.22, and thus the supplementation will also be PLN 794.22. It is worth bearing in mind that with parental supplementary allowances no additional allowances are allowed, such as carer’s allowance. The GRSU is an exception as a supplementation for the family pension. In this scenario, any additional allowances are paid together with the family pension. The size of the supplementary parental allowance cannot exceed the minimal retirement pension. This benefit is subject to annual indexation, following which it must still not exceed the minimal retirement pension. Importantly, the GRSU is not available to a person eligible for a retirement pension or other pension equal to or greater than the minimal retirement pension<sup>13</sup>. The comparison between the indispensable livelihood and the minimal retirement pension should only serve an auxiliary role in connection with the decision on the allowance, rather than constituting a condition of eligibility for “Mama Cztery Plus”. The evaluation of the applicant’s income must consider only net amounts of their livelihood, ignoring the incomes of close family members. The allowance is subject to personal-income taxation and health insurance, for which withholdings are deducted. Nonetheless, it will be necessary to add that since 1 January 2022, due to the raising of the income-tax threshold to PLN 30,000 p.a. (PLN 2,500 monthly) and the

13. AgroFakt.pl, *Mama 4 Plus z KRUS*, <https://www.agrofakt.pl/mama-4-plus-krus/>, dostęp 19.04.2022.

size of the allowance, the advance withheld from the GRSU against personal-income tax is PLN 0. The health-insurance contribution is 9% of the allowance.

Following the deduction of the contribution to health insurance, other deductions and garnishments can be applied as specified by provisions governing retirement pensions<sup>14</sup>. In the case of family pensions, deductions are made from the sum of the supplementation and of the family pension. Within the meaning of the Act on the Supplementary Parental Allowance, eligibility is affected by incomes covered by personal-income taxation, i.e. retirement pensions and social pensions, wage of employment or remuneration due under a contract for services, as well as income from special sections of agricultural production. Attention must also be paid to income from activities taxed under the provisions on lump personal-income tax on certain income of natural persons, i.e. income from non-agricultural business activity, lease or sublease. The determination of eligibility for GRSU also considers income that is not liable to personal-income taxation, i.e. retirement and other pensions, allowances and benefits relating war periods and post-war repressions. It is also important to examine the incomes of members of agricultural production co-operatives and proceeds from a farm. Moreover, structural pensions, allowances and other benefits regulated by provisions on sick or maternity allowance under the social-insurance scheme, sick and maternity allowances regulated by provisions on farmers' social insurance, as well as foreign retirement and other pensions and proceeds of the board and lodging in connection with the lease of guest rooms (in residential buildings located in rural areas) on a farm to visitors on holidays<sup>15</sup>. It needs to be borne in mind that carer's allowances, as well as any allowances or financial benefits from welfare schemes are not income for the purposes of the act.

The “Mama Cztery Plus” allowance is financed from the state budget. This means that collecting the allowance is conditional on residing within the territory of the Republic of Poland and having had the centre of one's personal or business interests in the country for at least 10 years following completion of 16 years of age<sup>16</sup>, while being a citizen of the Republic of Poland with the right of residence or permanent residence within the territory of the Republic of Poland, or a citizen of a member state of the European Union or European Free Trade Agreement – Party to the European Economic Area Agreement, or citizen of the Swiss Confederation, or a foreigner lawfully in the territory of the Republic of Poland. It is important that the requirement of at least 10 years' residence in the country refers to the period between reaching the age

14. Ustawa o Rodzicielskim Świadczeniu Uzupełniającym, t.j. Dz. U. 2022 poz. 1051, art. 9.

15. KRUS, *Rodzicielskie świadczenia uzupełniające*, <https://www.krus.gov.pl/zadania-krus/swiadczenia/rodzicielskie-swadczenia-uzupelniajace/>, access 22.04.2022.

16. Ustawa z 26 lipca 1991 r. o podatku dochodowym od osób fizycznych, art. 3 ust. 1a pkt 1.

of 16 and submitting the application, hence not the last 10 years in continuity. Persons with personal and economic ties to Poland are found to have a centre of personal or business interests in the country. This means family or social ties, ties due to employment, political activity, other gainful activity, sources of income, estate or chattels, investments, loans, bank accounts or even a location from which the applicant manages their property<sup>17</sup>. In accordance with Article 3(4) of the Act on the Supplementary Parental Allowance, eligibility is conditional on residence within the territory of the Republic of Poland while drawing the allowance. Travelling for tourism or health reasons has no impact on eligibility. Thus, the following are not eligible:

- do not reside within the territory of the Republic of Poland;
- are eligible for a retirement pension or other pension equal to or greater than the minimal retirement pension;
- are held on remand pending trial or serving a prison term (except for electronic tagging).

Furthermore, the President of the KRUS may refuse to grant the allowance to a person stripped of parental responsibility by a court of law or whose parental responsibility has been restricted by a court of law together with placement of their child or children in alternative care. A long-term interruption of child upbringing may also justify a refusal<sup>18</sup>.

## **Procedure for applying**

Determination of eligibility for the GRSU is by administrative decision upon the application of the children’s mother or father<sup>19</sup>. Those interested in submitting such an application can receive the standard form from any organizational unit of the KRUS or download it from the institution’s website<sup>20</sup>. The KRUS has designated the form with the number GRSU-1/03/2019. KRUS personnel have a duty to provide the interested parties with all the necessary assistance to complete the application form for “Mama Cztery Plus” and to advise the applicant of what documents must be attached in order for the application to be considered. Where the competent authority to issue the decision on the allowance is the President of the KRUS, the application together with attachments confirming facts relevant to eligibility for and size of the

17. Explanatory letter of 26 February 2019, ref. 0000-SW.610.3.2019, p. 4–5.

18. Ustawa o Rodzicielskim Świadczeniu Uzupełniającym, t.j. Dz. U. 2021 poz. 419, art. 3 ust. 5.

19. Ustawa o rodzicielskim świadczeniu uzupełniającym, t.j. Dz. U. 2021 poz. 419, art. 4 pkt. 1.

20. KRUS, direct link to download the GRSU form, <https://www.krus.gov.pl/bip/formularze-i-wnioski/swiadczenia/>, access 25.04.2022.

GRSU must be filed with a KRUS organization unit. The supplementary parental allowance may be awarded by the President of the KRUS only where the parent has periods of coverage by agricultural insurance as a farmer or farmer's spouse after 30 June 1977 or household member after 31 December 1982 (at least one day of insurance coverage is required). Where the applicant has periods of coverage by both agricultural social insurance and employment insurance, the competent body is the KRUS. The President of the KRUS also considers the GRSU applications of persons to whom KRUS makes payouts under concurrent benefits. In other cases, the submission should be filed with the President of the ZUS (e.g. where the applicant has no coverage periods for agricultural social insurance or is the recipient of a retirement or other pension from the ZUS).

In order to be considered, an application for the supplementary parental allowance must come with the necessary attachments attesting to the childbirths (children's birth certificates) and child upbringing or court decisions awarding the foster care of the children, as well as information about the children's PESEL numbers. Domestic birth certificates can be sourced by the KRUS itself. A foreign civil-registration document confirming the birth of a child must still be provided by the applicant if no birth certificate has been made in the domestic registered. Documents (e.g. certificates or declarations) attesting to the applicant's living situation and other facts relevant to awarding the allowance must also be submitted without delay<sup>21</sup>.

The GRSU applicant must state the following circumstances in the application<sup>22</sup>:

- 1) birth of at least four children;
- 2) upbringing of at least four children;
- 3) interruptions, if any, in the upbringing, stating the length and cause of any such interruption;
- 4) date of decease of the mother's decease or abandonment of the children;
- 5) restriction or divestment of parental responsibility;
- 6) residence within the territory of the Republic of Poland and having had a centre of personal or business interests (centre of vital interests) within the territory of the Republic of Poland, as well as the length of the period during which the applicant fulfilled this condition prior to submitting the application;
- 7) eligibility or non-eligibility for a retirement or other pension and taking or not taking of such pension;
- 8) having or not having income from employment or other gainful activity;
- 9) having or not having a farm, stating the surface area if having it;

21. Explanatory letter of 28 February 2019, ref. 1200-DO.080.1.2019.

22. Ustawa o rodzicielskim świadczeniu uzupełniającym, t.j. Dz. U. 2022 poz. 1051, art. 4 ust. 5.



- 10) having or not having income from special sections of agricultural production;
- 11) having or not having other income;
- 12) being or not in a pre-trial detention facility or prison.

All of the incomes necessary for the consideration of the application may be confirmed with the following documents<sup>23</sup>:

- certificates of income source and size from the competent fiscal office;
- certificates attesting to current employment or other gainful activity and the size of income or revenue achieved from it;
- certificates confirming the size of other benefits collected by the applicant;
- certificates from the commune office attesting to the type and size of the farm;
- the applicant’s declarations of income from the farm;
- other documents attesting to the applicant’s personal, family, economic and material situation.

In the case of a father (having brought the children up while the mother was alive), documents attesting to the mother’s abandonment of the children or loss or restriction of parental responsibility must be attached<sup>24</sup>.

To establish residence within the territory of the Republic of Poland, foreigners should submit the following documents:

- temporary or permanent residence permit;
- long-term resident’s EU residence permit;
- national or Schengen visa;
- document confirming the right of permanent resident;
- residence card or permanent-residence card.

Farm income may be established primarily on the basis of the acceptance of the applicant’s declaration. So-called income estimation may be performed where the numbers are met with doubt by KRUS staff; this can be done on the basis of income criteria previously adopted for purposes of welfare benefits. Since 1 January 2022, the constructive income from 1 ha is PLN 345<sup>25</sup>. It is important for any foreign income denominated in a foreign currency to be converted to Polish zloties according to the National Bank of Poland’s published exchange rate for the day of conversion<sup>26</sup>. All statements should contain a clause on criminal liability for perjury<sup>27</sup>. Where the necessary evidence has not been attached with the application,

23. Ustawa o rodzicielskim świadczeniu uzupełniającym, t.j. Dz. U. 2022 poz. 1051, art. 4 ust. 6.

24. Explanatory letter of 26 February 2019, ref. 0000-SW.610.3.2019, paragraph 4, p. 7.

25. Rozporządzenie Rady Ministrów w sprawie zweryfikowanych kryteriów dochodowych oraz kwot świadczeń pieniężnych z pomocy społecznej z 14 lipca 2021 roku, Dz. U. 2021 poz. 1296, § 1. pkt 3.

26. Ustawa o rodzicielskim świadczeniu uzupełniającym, t.j. Dz. U. 2022 poz. 1051, art. 4 ust. 7.

27. Ustawa o rodzicielskim świadczeniu uzupełniającym, t.j. Dz. U. 2021 poz. 1051, art. 4 ust. 8.

the applicant must be given notice to cure the defects within a time window of at least seven days of the day of receipt of the notice, advising that failure to submit the missing documents within the assigned time will result in a decision denying the “Mama Cztery Plus” allowance<sup>28</sup>.

## Decisions and terms of payment

The grant or refusal of “Mama Cztery Plus” is by administrative decision of the President of the KRUS; the rules and procedure are defined by the Act on the Supplementary Parental Allowance and the Code of Administrative Procedure. If the documentation suffices for a favourable decision, eligibility begins with the first day of the month in which the decision is issued, provided that not before reaching the general retirement age<sup>29</sup>. The basis for payments under the allowance is provided by the positive decision of the pension authority, of which the applicant must be notified. Accordingly, the applicant must be notified of the beginning of GRSU payments with details of the favourable decision. The document should bear the signature and seal of an authorized person and state the information needed by the interested party, viz identity of the pension authority, person eligible for the allowance granted, name of the allowance, number and reference, timing and procedure for payments, and date from which the payments are to be made, as well as the size of the allowance<sup>30</sup>. Decisions granting the GRSU must be issued in two copies. One such copy should be sent to the recipient with confirmed of receipt requested, the other left on file. However, the documentation available may also have the effect of establishing the applicant’s eligibility for an agricultural retirement pension. In such a case, the decision and notice concerning the GRSU should be accompanied by a letter advising the recipient of eligibility to apply for an agricultural retirement pension. The decision granting the allowance and the notice are generated by the IT system called FARMER; decisions denying the allowance are drafted manually. A pensioner’s ID document is not to be issued to a GRSU recipient. As noted before, the KRUS President’s GRSU decision involves a number of procedural requirements. It is indispensable to follow the principle of pursuing the truth of the matter and exhaustive explanation of the facts. Nonetheless, this continues to be a discretionary decision that should contain a statement of reasons identifying facts deemed proved

28. Ustawa o rodzicielskim świadczeniu uzupełniającym, t.j. Dz. U. 2022 poz. 1051, art. 6 ust. pkt 1.

29. KRUS, *Rodzicielskie świadczenia uzupełniające*, <https://www.krus.gov.pl/zadania-krus/swiadczenia/rodzicielskie-swadczenia-uzupelniajace/>, access 1.05.2022.

30. Explanatory letter of 26 February 2019, ref. 0000-SW.610.3.2019, paragraph 15, p. 9.

or reasons for a decision denying the application. Reasons are omitted where the decision grants the full extent of the application. A decision granting or refusing the allowance cannot be appealed on the terms specified by the Code of Civil Procedure. Within 14 days of service of the decision, the party may apply to the issuing authority for reconsideration of the matter<sup>31</sup> or, within 30 days of service of the decision, challenge the decision before the Voivodeship Administrative Court.

The pension authority's decision concerning revaluation of the allowance, payment of the allowance or return of allowance unduly collected may be challenged before the Regional Court as Labour and Social Insurance Court. A person whose application for the allowance has been granted by the KRUS or by the ZUS is required to advise the pension authority without delay of any changes affecting eligibility. Those are usually situations when the recipient takes up employment or obtains additional income. Supplementary parental allowance granted or paid on the basis of forged documents or collected despite the cessation of circumstances justifying the grant are examples of allowance unduly collected. GRSU recipients having collected the allowance unduly are obliged to return the whole amount with statutory late interest to the bank account indicated by the pension authority. The interest is charged as from the first day of the month following the day of payment to the day of return. It will also be expedient to mention that unduly collected benefits are subject to administrative enforcement under the provisions of administrative-enforcement procedures.

## **The Act on the Supplementary Parental Allowance in the light of court decisions**

The matter of eligibility is not as straightforward as it might appear. The greatest amount of controversy in the consideration of applications for the allowance arises in connection with the definition of the upbringing of children. In this case, even the courts struggle to delimit the scope of the definition. First and foremost, numerous doubts concerning whatever age threshold would “exhaust” the term “child upbringing”, especially in the case of the child's death. The draft bill's explanatory memorandum noted the difficulty in ascertaining the time limits of child upbringing. Accordingly, every application for the supplementary parental allowance must be considered in a thorough manner in the light of the individual case. From the

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31. Ministerstwo Rodziny i Polityki Społecznej, *Do kogo jest skierowane świadczenie uzupełniające Mama 4+?*, <https://www.gov.pl/web/rodzina/mama-4-pytania-i-odpowiedzi>, access 30.03.2022.

language of the statute it would follow<sup>32</sup> that a mother having given birth and upbringing to at least four children should be granted the allowance. Through the lens of court decisions, the relevant provision appears to be imprecise and lend itself to different interpretations depending on the circumstances relating to the timing of the upbringing. The statutory definition of upbringing<sup>33</sup> mentions the permanent, direct and continuous performance of duties in this regard. The activities are referred to a child of any age. Thus, there is no contra-indication to holding that the mother has given upbringing to a child, even though the process may have been interrupted by the child's death, regardless of age. It turns out that the arbitrariness of the criteria that can be applied in the process of considering an application for the allowance sparks multiple controversies reflected in court decisions. In one of the judgments of the Supreme Administrative Court<sup>34</sup> concerning the exclusion of eligibility in the case of death of one of four children being brought up, at four years of age, attention was paid to the factual background of the case. It was found impossible to hold that the mother had given birth and upbringing of at least four children. For the process of upbringing had not been completed with regard to the deceased child. And that did not conform to Article 3(1)(1) of the Act on the Supplementary Parental Allowance. The court's rationale pointed out the fact that a child not even full four years of age could not have reached sufficient intellectual development to function independently in daily life or society. In summary, the process of upbringing is not complete with regard to a child four years old. At that age, a child is not capable of independently meeting its physiological needs, as well as those in other areas of human life (such as internal or social life)<sup>35</sup>.

One of the decisions of the Voivodeship Administrative Court in Warsaw is an example of a different position on the matter<sup>36</sup>. The case concerned the death of a child aged 3 years and 10 months – one of four children being brought up. The court did not concur with the position taken by the President of the ZUS and vacated the disputed administrative decision. According to the Court, the ZUS President's position to the effect that the supplementary parental allowance may be granted only to a mother having provided upbringing to children over a "significant" period or upon the child's coming of age was not correct. The Court noted the pension authority's mistaken addition, to the statutory definition of upbringing, of a stipulation

32. Ustawa o rodzicielskim świadczeniu uzupełniającym, t.j. Dz. U. 2021 poz. 419, art. 3 ust. 1 pkt 1.

33. Ustawa o rodzicielskim świadczeniu uzupełniającym, t.j. Dz. U. 2021 poz. 419, art. 2 ust. 9.

34. Wyrok Naczelnego Sądu Administracyjnego z 15 września 2021 roku, III OSK 2326/21.

35. Legalis nr 2607847.

36. Wyrok Wojewódzkiego Sądu Administracyjnego w Warszawie z 11 października 2019 roku, II SA/WA 1032/19.

that duration is to be the sole criterion. By contrast, Article 2(9) of the Act on the Supplementary Parental Allowance mentions permanent, direct and continuous performance of duties with regard to upbringing. Thus, the requirements can also be met if the child only lived several months or, as the case there at bar, a little more than three years. The Court noted that, as cited in the ZUS President’s reply, the explanatory memorandum for the draft bill had mentioned, among other things, the “difficulty in ascertaining the limit limits of upbringing (...). Every application for the allowance will be considered in detail on an individual basis”. Such individual consideration was not forthcoming because the ZUS President did not dispute that the applicant had been bringing up her child, exercising permanent, direct and continuous care. According to the Court, it could not be assumed that a child’s death before 18 years of age in itself satisfies the conditions for the bar imposed by Article 3(5)(2) of the Act on the Supplementary Parental Allowance. “Long-term interruption of the exercise of parental responsibility”<sup>37</sup> can be spoken of when the mother holds parental responsibility but is not providing the child with upbringing (is not exercising her parental responsibility), not when she ceases to provide upbringing (exercise parental responsibility) due to the child’s death. The conclusion from the above arguments is that the criterion of upbringing, as defined by Article 3(1)(1) of the aforementioned act, will be met where the mother exercised the personal care of the child in the manner specified by Article 2(9) of the act for the duration of her parental responsibility. Accordingly, the court concurred with the applicant’s contention that the ZUS President’s interpretation of Article 3(1)(1) of the Act on the Supplementary Parental Allowance was incorrect. In the Court’s opinion: “Neither did the ZUS President duly consider Article 3(5)(2) and Article 2(9) of the Act on the Supplementary Parental Allowance in the factual circumstances of the case and provide the disputed decision with a fitting rationale in this respect”<sup>38</sup>. As noted above, no specific time limits can be imposed with regard to the process of child upbringing. In each specific case, it must be determined whether the activities undertaken by the mother for the child had led to the child’s upbringing, i.e. relative independence in everyday functioning or the process had not been completed because of the child’s age (e.g. a child several years old). The conclusion must be that the language of Article 3 of the Act on the Supplementary Parental Allowance is vague and there is no uniformity in court decisions in such cases.

The act requires some additional clarification in order to harmonize the criteria for decisions on eligibility.

37. Ustawa o rodzicielskim świadczeniu uzupełniającym, tj. Dz. U. 2022 poz. 1051, art. 3 ust. 5 pkt 2.

38. Legalis nr 2359334.

## Supplementary parental allowance in numbers

With the coming into force of a new Act on the Supplementary Parental Allowance in 2019, KRUS personnel have been confronted with a new, difficult task. Added to their responsibilities was the consideration of applications for the “Mama Cztery Plus” allowance, which the employees of KRUS Field Office in Ostrów Wielkopolski (as per the interview) came to view as the proverbial ball and chain due to the discretionary nature of the benefit. For the purpose of visualizing the actual number of applicants for the supplementary parental allowance arriving in KRUS, as well as decisions granting or refusing the allowance, quantitative analysis was accomplished on the basis of information requested from the various KRUS units and from the ZUS Branch in Ostrów Wielkopolski, as shown in tables below.

The data show that, when it comes to the KRUS Field Office in Ostrów Wielkopolski, the supplementary parental allowance experienced its peak in popularity in 2019. Fifteen decisions granting and nine refusing the allowance were issued during the time. In 2020, only six applications arrived, three of which were granted. In 2021, Management of the Benefits Department in Ostrów Wielkopolski signed seven decisions denying the allowance. The fact is that out of the fifteen applications submitted during the period, eight were granted. In Q1 2022, the KRUS Field Office in Ostrów Wielkopolski granted and paid only one supplementary parental allowance. It must be noted that only women applied in the period from March 2019 to March 2022. A total of 46 GRSU applications have been submitted to the Field Office since the act’s coming into force.

**Table 1. Applications for the supplementary parental allowance considered by KRUS Field Office in Ostrów Wielkopolski in 2019–2022**

Time	Number of decisions granting the GRSU	Number of decisions refusing the GRSU	Total
March to December 2019	15	9	24
January to December 2020	3	3	6
January to December 2021	8	7	15
January to March 2022	1	0	1
<b>March 2019 to March 2022</b>	<b>27</b>	<b>19</b>	<b>46</b>

*Source: Own compilation on the basis of data from the records of KRUS Field Office in Ostrów Wielkopolski.*

**“Mama Cztery Plus”. The essence of supplementary parental allowances**

Since 1 March 2019, KRUS Regional Office in Poznań, including its subordinate units, has considered 240 applications for the supplementary parental allowance. A total of 103 GRSU grants were made to parents in compensation for the upbringing of children and, in the case of biological mothers, also childbirth. More than a half of all interested parties, i.e. 137, were denied the allowance. All successful applicants were women. In the analysed units, only one GRSU application was submitted by a father since the introduction of the allowance, i.e. March 2019. Unfortunately, the documentation attached did not allow for a positive outcome of his case.

**Table 2. Applications for the supplementary parental allowance considered by KRUS Regional Office in Poznań in 2019–2022 (including subordinate Field Offices).**

Time	Number of decisions granting the GRSU	Number of decisions refusing the GRSU	Total
March to December 2019	63	44	107
January to December 2020	22	39	61
January to December 2021	15	44	59
January to March 2022	3	10	13
<b>March 2019 to March 2022</b>	<b>103</b>	<b>137</b>	<b>240</b>

*Source: Own compilation on the basis of data from the records of KRUS Regional Office in Poznań.*

**Table 3. Applications for the supplementary parental allowance considered by KRUS in 2019–2022**

Time	Number of decisions granting the GRSU	Number of decisions refusing the GRSU	Total
March to December 2019	920	716	1,636
January to December 2020	309	335	644
January to December 2021	286	377	663
January to March 2022	62	97	159
<b>March 2019 to March 2022</b>	<b>1,577</b>	<b>1,525</b>	<b>3,102</b>

*Source: Own compilation on the basis of data from the Statistics Bureau of KRUS Headquarters in Warsaw.*

Analysis of information obtained from KRUS Headquarters in Warsaw shows 3,102 applicants for the “Mama Cztery Plus” discretionary allowance to have arrived in 16 Regional Offices throughout Poland. A total of 1,577 grants and 1,525 refusals have been made. The largest number of favourable decisions was recorded by KRUS Headquarters in 2019 – as many as 920. The largest number of refusals – 716 decisions denying the allowance – also occurred in 2019. In Q1 2022, the number of

applications for the supplementary parental allowance decreased significantly on the national scale. There is a downward trend in the applications. In the whole-country perspective, there are not many potential eligible recipients.

**Table 4. Applications for the supplementary parental allowance considered by ZUS Branch in Ostrów Wielkopolski in 2019–2022**

Time	Number of decisions granting the GRSU	Number of decisions refusing the GRSU	Total
March to December 2019	1,841	161	2,002
January to December 2020	179	52	231
January to December 2021	153	50	203
January to March 2022	22	9	31
<b>March 2019 to March 2022</b>	<b>2,195</b>	<b>272</b>	<b>2,467</b>

*Source: Own compilation on the basis of data from ZUS Branch in Ostrów Wielkopolski.*

Since 1 March 2019, employees of ZUS Branch in Ostrów Wielkopolski have considered 2,467 applications for the supplementary parental allowance. Of all decisions, a total of 2,195 grants and only 272 refusals have been made. Comparison of the qualitative analyses of the above KRUS and ZUS units reveals that overwhelmingly fewer refusals have been made, in proportion to grants, by ZUS. This is probably the result of the greater number of benefit recipients served by the general social-insurance institution (ZUS) compared to the agricultural one (KRUS). Both in ZUS and KRUS, supplementary parental allowances enjoyed the greatest popularity in 2019. In the years that followed, the number of applications arriving has successively decreased.

## Conclusion

After so-called 500+ and tourism voucher, the supplementary parental allowance is another government benefits programme designed at this time with parents in mind. It is dedicated to mothers not eligible for a retirement pension, pre-retirement pension or any other form of aid. “Mama Cztery Plus” is regulated by the Act of 31 January 2019 on the Supplementary Parental Allowance. The purpose of the act is to protect parents having dedicated their lives to their children. Taking on the task of upbringing, it is impossible to predict all the difficulties that can face either biological or adoptive parents. Those making the decision to become parents



accept the great risk of having to contend with illness, disability, accidents or other problems afflicting their children. The state has decided to assist them. Benefits under this scheme are not granted automatically but must be requested by application to the competent pension authority. KRUS and ZUS personnel consider the applications, which – due to the particular characteristics of this allowance – require mental focus and factual verification of the documents with the utmost diligence. Those responsible for this task in benefits departments face various dilemmas in granting or refusing the applications. Sometimes, the applicants fail to specify all the relevant circumstances, which might have an enormous bearing on the outcome of the case. Applicants visiting particular difficulties on the case handlers usually include those calling for investigation of the manner of care or resolution of dilemmas occasioned by the definition of upbringing with regard to a deceased child of a specified age. Complicated family situations involved in the applications for the supplementary parental allowance have come up before administrative courts in decisions mentioned in this article. The article has systematized the body of knowledge pertaining to supplementary parental allowances for the benefit of both the interested parties themselves and the employees of Polish Agricultural Social Insurance Fund (KRUS). Accordingly, it provides an aid of sorts for KRUS employees in addressing certain problem areas, as well as for potential applicants. The research hypothesis was confirmed, since it shows that the benefit in question presents a demanding task for KRUS staff.

The article highlights the fact that the number of recipients is relatively low. The idea behind the allowance was as fitting as one could be, however, recognizing the contributions of those having toiled hard in life, although outside of gainful employment. The unpaid work provided by the mothers was recognized by the pension system due to the labour and sacrifice entailed by the upbringing of their children.

Here, it must also be noted that the “Mama Cztery Plus” scheme does not foresee financial assistance for mothers having given birth and upbringing, or upbringing alone (in the case of adoption) to children while balancing that with gainful employment so as to provide the children with dignified living conditions and a respectable future. Large families in which both parents have pursued gainful employment cannot count on this assistance, even though their incomes might be low and insufficient to cover their basic needs. Let us bear in mind that such families also include mothers having given birth and upbringing to at least four children. That labour has not been met with the recognition it deserves. In those cases, too, the parents give their children as best care they can, notwithstanding their economic situation.

It is worth mentioning that the ZUS pays, as part of the general social-insurance scheme, approximately 56 thousand supplementary parental allowances in the scale

of the whole country and provides the opportunity to increase the retirement pension on account of childcare leave. The majority of eligible recipients are women having given birth and upbringing to exactly four children. It is a curious fact that some applicants have reared more than a dozen children. Owing to the particular characteristics of the supplementary allowance, the number of those receiving it is relatively low. The financial aid to large families coming from this scheme is probably invaluable, assisting the eligible recipients to contend with the difficulties of everyday life. Several-dozen-thousand people are already in receipt of this allowance.

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