*Attachment No. 25*

*to the Ordinance No. 89/2020*

*of the Rector of UMCS*

**Regulations on the Conclusion of Civil Law Contracts**

**at the Maria Curie-Skłodowska University in Lublin**

**§ 1**

**GENERAL PROVISIONS**

1. In connection with the execution of work related to the tasks of the University, heads of organisational units/departments and other authorised persons acting under a relevant power of attorney may conclude civil law agreements on behalf of the Maria Curie-Skłodowska University, i.e. contracts of mandate and contracts for specific work.

2. The contract shall be written in such a way as to ensure that the principles of legality, expediency, economy and reliability in the expenditure of funds are realised. The contract shall safeguard the interests of the University.

3. The establishment of a civil law agreement must not violate Article 22 §12 of 26 June 1974 of the Labour Code (Dziennik Ustaw *[Polish Journal of Laws]* of 2020, item 1320, as amended), hereinafter referred to as: *‘Labour Code’*.

4. In the case of civil law agreements established with both academic and non-academic personnel of the Maria Curie-Skłodowska University, the subject of the contract may only be activities different from the type of work assigned to the employee under the employment relationship and performed outside the employee's working hours.

5. The engagement of University employees under a contract of mandate is permitted, provided the daily and weekly working time standards are adhered to. The person responsible for the observance of the working and rest time standards is the immediate supervisor of the employee with whom the contract of mandate is concluded, and confirms this with a signature on the contract of mandate.

6. The person responsible for the correctness of the working hours and the number of hours of the completed assignment is the Dean, Director, Head of Organisational Unit, Head of Postgraduate Studies, Grant Manager or Coordinator.

7. The contract of mandate shall be concluded exclusively for the period during which the person concerned will perform the subject of the contract.

8. If the contract of mandate is for more than one month, the minimum hourly wage should be paid at least once a month.

9. Regardless of the funding source, the following civil law contracts are prohibited:

1) with academic teachers who are employees of the University of Maria Curie-Skłodowska employed in teaching or research and teaching positions for the purpose of teaching;

2) with administrative staff for activities of the same nature, performed at the same place, at the same time and under the same conditions as in an employment relationship;

3) with former employees of the University on terms and conditions identical to those of a prior employment relationship.

10. The responsibility for the correct classification of a civil law agreement (contract of mandate/ contract for specific work) rests with the person who enters into the agreement on behalf of Maria Curie Skłodowska University, holding the power of attorney to enter into civil law agreements..

11. Civil law agreements are not allowed with University employees on sick leave.

12. The conclusion of civil law agreements, both with employees of the University and with persons outside the University, is subject to the Government Procurement in Poland and the University's internal regulations applicable in this respect.

**§ 2**

**CONTRACT FOR PERFORMANCE OF A SPECIFIC TASK**

1. Pursuant to Article 627 of the Civil Code of 23 April 1964 ( Dz.U. of 2019, item 1145, as amended), hereinafter as: ‘the Civil Code’, by a contract for performance of a specific task, the Contractor undertakes to perform a specified work and the Ordering Party undertakes to pay a remuneration. The subject of the work contract is not the activity itself, but its specific result — i.e., the work to be performed by the Contractor. The commissioned work should be performed personally.

2. The result of a work contract may be tangible or intangible:

1) the tangible result involves the production of new objects, but may also involve bringing objects into the agreed state.

2) the intangible result refers primarily to works covered by copyright, i.e. pieces of work to which copyright law applies.

A piece of work is a manifestation of creative activity of an individual nature. The form in which the work will be transferred must be established in the contract in accordance with Article 1 of the Act on Copyright and Related Rights of 4 February 1994 (‘Dz. U. of 2019’, item 1231, as amended), hereinafter referred to as: *‘the Copyright and Related Rights Act’*. It shall be original i.e. contain new, previously non-existent values. There shall be new elements invented by the author in the work. An individuality of a work can be said to exist when the work has not been created before and it is unlikely to be created in the future by another person.

3. A Contractor shall be liable under the work contract not only for non-performance or improper performance of an obligation but also for the result of the work and any defects discovered after its acceptance.

4. The payment of remuneration shall be paid upon completion of the work and its acceptance by the Purchaser.

5. The work shall be retained in the contracting unit/organisational unit for a period of 5 years counting from the end of the calendar year in which the deadline for payment of tax for the purposes of tax control has expired. The retention period of the work shall be extended if the work is used for other tasks of the University. In the case of works made as part of projects/contracts, the retention period will result from the contracts concluded or other regulations.

6. The following documents apply when establishing work contracts, depending on their specific type:

1) Application for the conclusion of a contract of mandate/work contract, *Attachment No. 1*;

2) Application for the establishment of a contract of mandate/work contract concerning contracts related to the performance of the function of a reviewer, the function of a supervisor, *Attachment No. 2*;

3) Contract for performance of a specific task, *Attachment No. 12*;

4) Contract for performance of a specific work with access to data administered by UMCS, *Attachment No. 12A;*

5) Contract for performance of a specific work (preparation of an evaluation in a habilitation procedure), *Attachment No. 13;*

6) Contract for performance of a specific work with Transfer of Economic Copyrights, *Attachment No. 14;*

7) Contract for performance of a specific work with Transfer of Economic Copyrights (Preparation of a Peer Review), *Attachment No. 15.*

7. The following documents apply when accounting for work contracts, depending on the specific type:

1) Invoice for the Contract for performance of a specific task, *Attachment No. 16;*

2) Delivery-acceptance act for the Contract for performance of a specific task, *Attachment No. 17*;

3) Delivery- acceptance act for the Contract for performance of a specific task with Transfer of Economic Copyrights, *Attachment No. 18*;

4) Tax Purpose Declaration, *Attachment No. 20 or 21*;

5) Other documents required for payment calculation, as per templates or guidelines derived from agreements concluded by the University.

**§ 3**

In contracts for the performance of a specific task whose subject constitutes a work under copyright law, the following elements must be included in addition to those specified in § 5:

1) the Author's statement that the result of the performance of this contract shall be or must be a work within the meaning of the Act on Copyright and Related Rights, as a manifestation of creative activity of an individual character;

2) the manner or form of preservation of the work;

3) the indication of the fields of exploitation in which the University acquires the right to work as defined in the Copyright and Related Rights Act;

4) the entry that the remuneration includes the remuneration for the execution of the work and for the transfer of copyright in the work.

**§ 4**

**CONTRACT OF MANDATE**

1. The parties to the contract of mandate are the Principal and the Commissioned Party. Pursuant to Article 734 of the Civil Code, a contract of mandate is understood as an obligation to perform a specific action for the Principal.

2. A contract of mandate is a contract to be performed personally by the Commissioned Party with due diligence. It differs from an employment contract in that the Principal entrusts the Commissioned Party with strictly defined activities to be performed at any time and place, for which it receives remuneration according to the scope of the tasks performed. Besides, the Commissioned Party shall not remain in a relationship of dependence and subordination to the Principal.

3. The following documents shall apply to the conclusion of assignment contracts depending on the specific type:

1) Application for Conclusion of a Contract for mandate/performance of a specific task, *Attachment No. 1*;

2) Application for Conclusion of a Contract for mandate/performance of a specific task (Reviewer or Supervisor Roles), *Attachment No. 2*;

3) Application for Conclusion of a Contract for mandate (Teaching Activities), *Attachment No. 3*;

4) Contract for mandate involving access to personal data administered by UMCS, *Attachment No. 4*;

5) Contract for mandate not involving access to personal data administered by UMCS, *Attachment No. 5*;

6) Contract for mandate involving access to personal data administered by UMCS (lectures, tutorials, seminars, workshops, labs, language classes, and other teaching activities), *Attachment No. 6*;

7) Contract for mandate involving access to personal data administered by UMCS (Academic Supervision), *Attachment No. 7*.

4. The following documents shall apply to the accounting of contracts of mandate:

1) Invoice for contract of mandate, *Attachment No. 8;*

2) Invoice for contract of mandate for performing the function of a supervisor in a doctoral procedure, *Attachment No. 9*;

3) Summary of completed teaching hours, *Attachment No. 10*;

4) Summary of completed service hours, *Attachment No. 11*;

5) Tax purposes statement, *Attachment No. 20 or 21*;

6) Insurance purposes statement, *Attachment No. 22*;

7) Statement of a person employed at UMCS under a contract of mandate, *Attachment No. 23*;

8) Other documents necessary for remuneration calculation specified in templates or guidelines resulting from agreements concluded by the University.

**§ 5**

**COMMON PRINCIPLES**

1. Contracts shall be concluded in accordance with the rules set out in generally applicable legislation, in particular the Public Finance Regulations, the Public Procurement Regulations, as well as the University's internal regulations.

2. The execution of the agreement is subject to prior consent. This may only be given upon submission of an appropriate application.

3. The submission obligation is not applicable to contracts concluded as a result of a procedure under the Public Procurement Law.

4. The contract shall include: the contract type designation, cost allocation code *[pl: MPK/ZLECENIE/ELEMENT PSP]*, and funding source indicator *[pl: ZFIN].*

5. It is the responsibility of the individual responsible for the preparation of the contract and the person requesting the contract to be entered into to determine the correctness of all the required elements of the contract.

6. Civil law agreements may not be concluded for an indefinite duration.

7. The date of conclusion of the contract shall not be later than the commencement date.

8. The contract shall be drawn up in the organisational unit/department covering the object of the contract, according to the templates in the University's current rules.

9. The contract shall include in particular:

1) identification of the contract type;

2) unique contract number;

3) funding source of the agreement;

4) date and place of execution;

5) exact identification of the contracting parties;

6) place of contract performance;

7) contract implementation period (from-to dates);

8) specification of remuneration amount and bank account number for payment transfer (for foreign contractors: necessary transfer details including currency, IBAN, SWIFT/BIC, bank name, and bank address);

9) subject matter of the agreement with detailed tasks to be performed (for specific work contracts, the deliverable must be explicitly defined both in the contract and delivery- acceptance protocol)

10) for University employees - confirmation that the contract subject will be performed outside regular working hours and beyond employment duties;

11) jurisdiction clause specifying that any disputes will be resolved by courts having jurisdiction over the Ordering Party's/Contractor's registered office;

12) signatures of authorized persons.

10. Contracts shall be drawn up in three identical copies.

11. The misclassification of the type of contract or the use of incorrect printing will result in the contract being sent back for completion or correction with the consequence of a later payment. If an invoice is not submitted by the due date, the consequences of a later payment will be borne by the Contractor and the contract payment will be carried forward to the following month.

12. The application of the model contract set out in this Ordinance exempts the unit from the obligation to obtain the opinion (‘initials’) of legal counsel and as regards the correctness of the data protection provisions as to the contract to be concluded. No modifications shall be made to the approved model contracts and only the marked spaces may be filled in. In the event that it is necessary to modify the template or draft a new contract, the contracting unit shall refer the template with the additional contractual clauses inserted to the University's Team of Legal Advisers and, if the modification concerns clauses related to personal data protection, to the Data Protection Officer for an opinion (initial).

13. If there is a need to conclude an agreement in English, the unit should prepare a translation of the agreement on the basis of model agreements attached to the Ordinance No. 89/2020. If the available model agreements require modifications, the unit preparing the agreement is obliged to obtain the paraphrase of the Legal Counsels after the changes in the Polish-language version have been introduced, and then translate the content of the agreement into English. English-language contracts are considered valid only when accompanied by their Polish-language version. Other annexes to the individual contracts shall also be provided in two language versions.

14. If amendments to the civil contract are needed, an application to prepare an appendix to the contract must be completed according to *Attachment No. 19*, and the appendix shall then be drafted.

15. Payment of remuneration shall be made on the basis of the contract with its relevant appendices:

1) For contracts of mandate - based on an invoice;

2) In all other cases - an invoice accompanied by the relevant delivery- acceptance act.

In the case of contracts whose performance is confirmed by a delivery-acceptance act, the invoice must not be issued until a protocol has been drawn up and signed by the parties to the contract stating that the contract has been performed without remarks (defects); the protocol is enclosed with the invoice.

**§ 6**

**REMUNERATION**

1. The remuneration specified in the contract is gross..

2. In determining the amount of remuneration, it is necessary to take into account the quality, complexity, and duration of the tasks performed.

3. Remuneration paid in connection with the realization of civil law contracts is divided into:

1) honorariums, including remuneration only in the field of creative works on the basis of a work contract with the transfer of author's economic rights;

2) non-personal remuneration, including that paid for work performed under a contract of mandate or a contract for work, excluding honoraria.

4. Responsibility for the correct classification of remuneration lies with the person responsible for the proper disbursement of funds within the unit/organizational unit, including orders/projects, approving the bill for payment.

5. The remuneration under a contract of mandate should be defined in the contract in such a manner that for each hour worked, the person performing the task receives at least the minimum hourly rate, the person performing the task will receive, at least, the value of the minimum hourly rate applicable in the statutory regulations on minimum wage. If the assignment contract will be concluded for a period longer than 1 month, remuneration at the minimum hourly rate will have to be paid, at least once a month. The law provides exceptions to the requirement for a minimum hourly wage for persons employed under a contract of mandate, as well as to the obligation to document the time of execution. Such exceptions apply, among other things, to assignment contracts if the place and time of execution of the assignment is decided by the person accepting the assignment and he is entitled only to a commission payment.

6. The requirement for a minimum hourly rate does not apply to contracts for specific tasks or to contracts for specific tasks involving the transfer of author’s economic rights.

**§ 7**

**DEADLINES**

1. To obtain approval for a civil contract, the application must be submitted no later than 7 days before the contract begins.

2. A copy of the application with the agreement shall be delivered to the Office of Civil Contracts and Union Projects.

3. The conclusion of a civil law agreement is a precondition for allowing the contractor, executor or author to perform the tasks referred to therein.

4. One copy of the agreement, countersigned by the UMCS Bursar, must be submitted along with the statements to the Office of Civil Law Contracts and Union Projects no later than 3 days after its conclusion. Along with the contract, you must provide statements for insurance and tax purposes, which are necessary to verify that you are subject to the obligation to report to social security and complete this report. The above notification requirement applies to persons who are not employees of the University.

5. The account, once approved by the fund authorizer, must be transferred to the Office of Civil Law Contracts and Union Projects within 7 days of its approval, however, with due regard to the provisions of the individual contracts.

6. By the end of each month, after partial completion of tasks or completion of the subject of the contract, the Contractor shall issue a receipt.

7. Payment of remuneration for activities performed under a contract of mandate requires the submission of an invoice to the Office of Civil Law Contracts and Union Projects by the 3rd of each month for the previous month. The Office of Civil Contracts and Union Projects is responsible for verifying the compliance of the submitted bill with the contract.

8. If the invoice is not submitted by the due date, the Contractor will bear the consequences of any delayed payment, and the payment of wages under the contract shall be transferred to the following month.

9. In the case of assignment contracts concluded for more than one month, payment of wages shall be made at least once a month.

10. Payment of remuneration for the work shall be made upon submission of a duly completed invoice together with an acknowledgment of receipt of the work without reservations. Acceptance of the work specified in the contract shall be made by the head of the organizational unit or a person designated by him.

11. Documents constituting the basis for calculation of remuneration under civil law contracts shall be submitted to the Office of Civil Law Contracts and Union Projects at least 7 days before the date of payment..

12. Payment of wages under civil law contracts is made on the 10th and 25th of each month.

**§ 8**

**CONTROLS ON THE EXECUTION OF ACTIVITIES UNDER CIVIL LAW AGREEMENTS**

1. The Principal, the Ordering Party, or a designated representative may conduct substantive inspections of the performance of any work or commissioned activities. Inspections may take place during the term of the agreement.

2. The final verification of the correctness of the performance of the work agreement is carried out before the realization of the receipt issued by the contractor or author - by receiving the work or part of it according to the specified attachment.

3. Persons executing assignment contracts determine the number of hours necessary to perform the assigned activities. The confirmation of their completion, is made on the basis of a statement of the number of hours and a bill according to the specified attachments.

4. The statement of the number of hours of the completed assignment remains in the contracting unit. The Office of Civil Contracts and Union Projects may inspect the preparation and storage of the above document. In addition, the State Labor Inspectorate may be the controlling body. If the above-mentioned document is missing, the responsibility lies with the contracting unit

**§ 9**

1. The obligation to calculate Social Security and Health Insurance contributions shall apply to a contract of mandate concluded, for example:

1) with a University employee;

2) with a pensioner/ retiree;

3) with an individual who does not provide work, and for whom a contract of mandate is the only title to social insurance;

4) with an individual employed outside the University who receives a monthly salary of less than the minimum wage from employment.

2. High school students and students under the age of 26 performing work under a contract of mandate are exempt from insurance contributions.

For social security purposes, a student is considered to be - until August 31 of each year - a person who:

1) continues his education in the same school;

2) has finished school and is starting at a school in which the school year begins on the 1st of September;

3) graduated from school and is not continuing her education.

**A student** is a person pursuing higher education, including first-cycle, second-cycle, or long-cycle Master's degree studies.

For the purposes of this document:

 **First-cycle studies** *[pl: studia pierwszego stopnia]* means Bachelor's degree programmes *[ pl: licencjat or inżynier],* providing knowledge and skills in a specific field of study, preparing for professional work, and concluding with the award of a Bachelor's or Engineer's degree;

 **Second-cycle** studies *[pl: studia drugiego stopnia]* means Master's degree programmes, enabling the acquisition of specialized knowledge in a specific field of study as well as preparing for creative professional work, and concluding with the award of a Master's degree *[pl: magister]* or equivalent title;

 **Long-cycle Master's studies** *[pl: jednolite studia magisterskie]* means integrated Master's degree programmes admitting candidates with a secondary school leaving certificate *[pl: świadectwo dojrzałości]*, enabling the acquisition of specialized knowledge in a specific field of study as well as preparing for creative professional work, and concluding with the award of a Master's degree *[pl: magister]* or equivalent title.

A person becomes a student upon formal admission to the university (matriculation), which includes taking the university oath, and remains a student until graduation or removal from the student register.

If the date of formal matriculation is later than the 1st of October in a given calendar year, then the social security exemption also covers the period between the 1st of October and the date of matriculation.

A person retains student status until the date of completion of studies, i.e., until the date of:

 passing the final degree examination or;

 being removed from the student register.

**A student is not** a participant of doctoral studies, Doctoral School candidates, or postgraduate course attendees.

3. In accordance with Polish insurance regulations, foreigners who perform work under a contract of mandate on the territory of the Republic of Poland are subject to social and health insurance under the contract. If a foreign citizen stays in Poland for less than 183 days during a calendar year or does not have their centre of vital interests in Poland, the Principal must withhold income tax at a rate of 20% of the income, as outlined in the Personal Income Tax Act. Submission of a tax residence certificate, i.e. a certificate of the taxpayer's place of residence for tax purposes issued by the competent tax administration authority of the taxpayer's country of residence, will allow the application of the tax rate resulting from the relevant double taxation avoidance agreement or non-payment (non-payment) of tax. The submitted certificate must be in its original form or a copy certified by a notary or certified "true to the original" by the signature of a representative of the tax authority issuing the document. In addition, the presented certificate must be translated by a sworn translator into Polish.

**§ 10**

While entering into an assignment contract, it is important to remember the obligation under Article 304 § 1 of the Labor Code, which states: 'The employer must provide safe and hygienic working conditions, as specified in Article 207 § 2, to individuals working under non-employment relationships’.

**§ 11**

The heads of the organizational units, or their designees, are responsible for the proper drafting of work order and work contracts, the acquisition of identification data, the preparation of receipts and insurance documentation and its timely submission.