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GRANTS FOR EMPLOYMENT AS AN INSTRUMENT FOR COUNTERACTING UNEMPLOYMENT OF PERSONS WITH DISABILITIES IN THE CZECH REPUBLIC AND POLAND

DOTACJE DO ZATRUDNIENIA JAKO INSTRUMENT PRZECIWDZIAŁANIA BEZROBOCIU OSÓB NIEPEŁNOSPRAWNYCH W CZECHACH I W POLSCE

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Summary: People with disabilities are one of the most difficult subpopulations on the labor market. Due to generally worse education, less work experience and health problems, they are not competitive on the labor market. To increase their attractiveness to employers, the cost of job creation is subsidized. Similar instruments of employment support are used in the Czech Republic and Poland. However, their effectiveness in support of employment is different in both countries. This article attempts to compare the financial instruments of support for employers who create jobs for unemployed people with disabilities in Poland and the Czech Republic. The author has made an attempt to determine the cause of their diversified effectiveness in combating unemployment of such people. For this purpose, the author used the method of critical analysis of the literature and existing legal acts as well as statistical methods of data analysis.

Keywords: employment subsidies, persons with disabilities, unemployment and employment of people with disabilities.

Streszczenie. Osoby niepełnosprawne są jedną z najtrudniejszych subpopulacji na rynku pracy. Ze względu na generalnie gorsze wykształcenie, mniejsze doświadczenie zawodowe oraz problemy zdrowotne nie są konkurencyjni na rynku pracy. W zwiększeniu ich atrakcyjności dla pracodawców, zatrudnianie takich osób umożliwia im otrzymanie dotacji na utworzenie miejsca pracy oraz jego oprzyrządowanie. Podobne instrumenty wsparcia zatrudnienia stosowane są w Czechach i w Polsce. Jednakże ich efektywność w zakresie wsparcia zatrudnienia jest odmienna. W Polsce, w urzędach pracy jest zarejestrowanych relatywnie mniej osób niepełnosprawnych w stosunku do ogółu zarejestrowanych osób bezrobotnych, pomimo znacznie większego bezrobocia ogółu ludności. Celem artykułu jest próba porównania instrumentów finansowego wsparcia pracodawców tworzących miejsca pracy dla bezrobotnych osób niepełnosprawnych w Polsce i w Czechach oraz ustalenia przyczyn zróżnicowanej ich efe-

ktywności w zakresie przeciwdziałania bezrobociu tych osób. W tym celu autor posłużył się metodą analizy krytycznej piśmiennictwa i obowiązujących aktów prawnych oraz metodami statystycznej analizy danych.

Słowa kluczowe: dotacje do zatrudnienia, osoby niepełnosprawne, bezrobocie i zatrudnienie osób niepełnosprawnych.

1. Introduction

The problem of unemployment and low economic activity of persons with disabilities remains a common global issue. In order to alter this state of affairs, certain attempts are undertaken to change this situation. For this reason, the entire spectrum of legal and financial instruments is implemented to encourage the disabled in a proactive approach to the existing labor market offer. The implemented multifaceted activities and programs dedicated to persons with disabilities, institutions and employers do not result in expected effects. The percentage of persons with disabilities, either economically inactive or searching for a job, remains relatively high.

The Czech Republic, similarly to Poland, based its policy of professional activation of the disabled on the so-called quota scheme requiring employment of a specific percentage of persons with disabilities against the total number of employees.

In order to improve the efficiency of this system in the Czech Republic and in Poland, as well as in other countries, a number of additional legal and financial solutions were used aimed at increasing its effectiveness. They cover e.g. grants for employment of persons with disabilities. Such grants differ in terms of their financial aspects, which – in the context of a different labor market situation in both countries under analysis – offers an opportunity for making comparisons of this particular employment support instrument addressed to the disabled.

The purpose of the present study is an attempt to compare grants aimed at opening a workplace for a disabled person offered in the Czech Republic and in Poland and their efficiency in terms of providing support for employment of the disabled.

The author puts forward the following research hypothesis: grants dedicated to creating a workplace for a disabled person in the Czech Republic and in Poland, in spite of their general similarities, differ in terms of their effectiveness for non--financial reasons.

The article's time span and legal scope cover the period 2008–2013.

2. The characteristic of the labor market in the Czech Republic and Poland

Since the initiation of systemic transformations in the Czech Republic[1] and in Poland, i.e. since 1989, a relatively diversified process of ongoing transformations

[1] Czechoslovakia was functioning till 1992.

has been observed on labor markets of both countries. The process of their economies restructuring took a different course in many respects. The Czech economy was reconstructed following the so-called "coupon" privatization [Mejstřík 1997], which has been raising numerous legal concerns till now; however, its course was not as drastic as Balcerowicz's plan implemented in Poland. The process of the Czech economy transformation did not result in such severe labor market changes as it took place in Poland. In the first years of transformation the registered unemployment rate in Poland increased from zero level to one of the highest rates in Europe. During the initial four years of transformation, the registered unemployment[2] rate reached the value of over 16% [Central Statistical Office 2014]. A slight decline in unemployment rate was recorded in the subsequent years. In the period 2002–2003 employment offices recorded a 20% unemployment rate which was the highest value after 1989. On the other hand, in 2008 the respective value was the lowest since 1990, i.e. 9.5%. In the following years it was systematically growing and at the end of 2013 reached the level of 13.4%, i.e. similar to the one in mid-1992 [Central Statistical Office 2014].

The Czech Republic recorded unemployment for the first time in June 1990, which till the end of 1992 increased to the level of almost 4% [*Statistická roćenka trhu*... 2009]. A dynamic unemployment rate growth in the first four years of transformation, i.e. 1989–1992 did not reach such a scale as it was recorded in Poland, till 2013 it did not exceed 10.4% [*Labour Market in Poland*... 2007]. This level of the unemployment rate was recorded in the Czech Republic in 2004. In subsequent years a decline in the registered unemployment rate was observed to the value of 8% in 2013.

It should be emphasized that the basic parameters of labor market differ significantly in both countries. The results of the population economic activity survey indicated that the population aged 15–64 in the Czech Republic is characterized by higher economic activity and is more frequently involved in work than the population of Poland (see Table 1).

Table 1. Economic activity rate of the population aged 15–64 in the European Union in the fourth quarter in 2008–2013

Country	Years					
	2008	2009	2010	2011	2012	2013
1	2	3	4	5	6	7
Sweden	78.3	77.9	78.3	79.2	79.7	80.5
The Netherlands	79.7	79.5	78.2	79.1	79.5	79.7
Germany	76.1	76.7	76.8	77.7	77.5	77.8
Denmark	80.9	79.1	78.8	78.9	77.9	77.3

[2] Measured by using unemployment rate as a ratio of those registered in employment offices searching for a job and overall workforce resources.

1	2	3	4	5	6	7
United Kingdom	76.1	75.5	75.6	75.9	76.7	76.6
Austria	75.3	75.2	75.5	75.5	75.8	76.3
Estonia	75.7	73.5	74.0	74.6	74.2	74.9
Spain	73.1	72.9	73.6	73.9	74.2	74.3
Cyprus	73.6	73.6	73.5	73.1	73.7	73.8
Latvia	74.1	72.7	72.6	73.1	74.8	73.8
Finland	74.8	73.4	73.2	73.8	73.7	73.7
Portugal	73.8	73.3	73.6	73.1	73.0	73.4
Czech Republic	69.9	70.4	70.4	70.7	72.3	73.3
Lithuania	69.3	69.4	71.4	71.1	71.9	72.7
EU 28	70.8	70.8	70.9	71.3	71.9	72.1
France	70.2	70.4	70.3	70.4	71.3	71.2
Luxemburg	66.2	68.5	68.4	67.2	69.9	70.6
Slovenia	72.0	72.2	71.4	70.7	71.0	70.1
Ireland	71.0	69.7	69.1	69.3	68.9	69.8
Slovakia	68.9	68.7	68.9	69.1	69.4	69.8
Bulgaria	67.8	66.5	66.6	66.2	67.9	68.6
Belgium	67.0	67.3	68.1	67.0	67.5	67.4
Poland	64.3	64.9	65.4	66.1	66.8	67.4
Greece	66.7	67.5	67.7	67.2	67.6	67.2
Hungary	61.7	62.0	62.6	63.2	64.8	65.7
Malta	58.7	59.6	60.2	61.6	63.1	65.7
Romania	62.0	62.3	62.6	63.0	63.9	64.3
Croatia	63.5	62.3	61.3	60.1	59.7	64.1
Italy	63.0	62.5	62.5	63.0	64.1	63.9

Source: Eurostat.

The economic activity rate of the Czech population, in the period 2008–2013, ranked this country as 13th among 28 European Union Member States. In this classification Poland was listed as the seventh counting from the end of the list.

Even greater disparities were recorded in terms of the employment rate (see Table 2).

In the Czech Republic, as recorded in the fourth quarter of 2013, the discussed rate increased to the level of 68.3%. In this respect, this value was worse only from that recorded in Sweden (74.3%), The Netherlands (74.2%), Germany (73.9%), Austria (72.4%) and Denmark (72.2). Poland, presenting the employment rate level of 60.8%, was ranked at the 10th position among the EU-28. Lower ranking positions were occupied only by: Slovakia (59.8%), Hungary (59.7%), Bulgaria

(59.6%), Romania (59.6%), Italy (55.7%), Spain (55.1%), Croatia (52.7%) and Greece (48.4%).

Table 2. The employment rate of the population aged 15–64 in the European Union in the fourth quarter in 2008–2013

Country	Years					
	2008	2009	2010	2011	2012	2013
Sweden	73.4	71.3	72.2	73.4	73.5	74.3
The Netherlands	77.6	76.5	74.9	75.3	75.0	74.2
Germany	70.7	71.1	71.7	73.5	73.5	73.9
Austria	72.2	71.6	72.3	72.3	72.4	72.4
Denmark	77.9	73.8	73.0	72.9	72.4	72.2
United Kingdom	71.3	69.7	69.7	69.6	70.8	71.1
Czech Republic	**66.8**	**65.3**	**65.5**	**66.1**	**67.0**	**68.3**
Estonia	69.9	61.8	63.8	66.0	67.3	68.3
Finland	70.3	67.3	67.6	68.6	68.5	67.9
Luxemburg	62.6	64.8	65.3	64.0	66.4	66.2
Latvia	66.3	57.9	59.4	62.0	64.1	65.3
EU 28	65.6	64.2	64.1	64.1	64.1	64.3
Lithuania	63.8	58.5	58.9	61.1	62.3	64.3
France	64.6	63.5	63.6	63.6	63.8	64.0
Slovenia	68.8	67.5	65.7	64.4	64.2	63.2
Cyprus	71.1	69.0	69.3	66.4	64.2	61.8
Belgium	62.4	61.8	62.7	62.2	61.9	61.6
Portugal	67.7	65.5	65.0	62.5	60.1	61.6
Ireland	65.6	60.8	59.0	59.0	59.3	61.4
Malta	55.0	55.3	55.8	57.6	59.2	61.4
Poland	**60.0**	**59.4**	**59.2**	**59.5**	**60.0**	**60.8**
Slovakia	62.9	59.2	59.3	59.3	59.4	59.8
Hungary	56.7	55.5	55.8	56.5	57.8	59.7
Bulgaria	64.3	61.2	59.0	58.6	59.4	59.6
Romania	58.3	57.4	57.9	57.9	59.3	59.5
Italy	58.5	57.1	57.0	56.9	56.5	55.7
Spain	63.0	59.2	58.7	57.1	55.0	55.1
Croatia	57.8	56.4	53.6	51.5	48.7	52.7
Greece	61.3	60.3	57.8	53.0	49.7	48.4

Source: Eurostat.

3. Persons with disabilities on the Czech and the Polish labor market

Statistics provided by the Czech Statistical Office, in the period 2008–2013, showed that the percentage of employed persons with disabilities aged 15 and older, in the total number of the economically active disabled population, amounted to about 15%. The unemployed, in the studied period, constituted 10%, whereas the percentage of economically inactive persons with disabilities amounted to as much as 75%. A similarly bad situation of the disabled on the labor market was confirmed by the research performed by the Czech Statistical Office within the framework of studies covering economic activities of population in 2012.[3] The employment rate of the working age disabled presented the level of 23% in 2012 and was over three times lower than in the case of the Czech Republic total economically active population. About 8% of persons with disabilities remained unemployed [*Výsledky šetření*... 2014].

In December 2013 Czech employment offices recorded 596,833 unemployed (aged 15–64), out of which 62,789 referred to persons with disabilities (see Table 3). Their percentage in the total number of unemployed population was 10.5% at the end of 2013.

Table 3. Unemployment registered in the Czech Republic in the period 2008–2013

Specification	Years					
	2008	2009	2010	2011	2012	2013
Total unemployed population: including:	352,250	539,136	561,551	508,451	545,311	596,833
unemployed persons with disabilities	61,136	67,738	69,499	63,092	62,038	62,789
Total unemployment rate (%)	5.96	9.24	9.57	8.62	9.36	8.37
Percentage of unemployed persons with disabilities in the number of total registered unemployed population	17.4	12.6	12.4	12.4	11.4	10.5

Source: Czech Statistical Office.

General information about the economic activity of the Polish population, including persons with disabilities on the Polish labor market in particular, presented in the results of the conducted survey covering the period 2008–2013, indicate that

[3] Attention should be paid to the fact that persons with disabilities are not subject to cyclical studies of their economic activity as it is performed in Poland. Detailed analyses of this subpopulation were carried out in 2007 and next in 2012.

economic activity of the disabled aged 15 and more remains very low and does not exceeded 27.5% (see Table 4)

Table 4. Economic activity of persons with disabilities at working age in Poland in the period 2008-2013

Year	Annual report							
	Total	Economically active			Economically inactive	Economic activity rate	Employment rate	Unemployment rate
		Total	Employed	Unemployed				
	In thousands					*In %*		
2008	2,213	528	460	69	1,685	23.9	20.8	13.1
2009	2,068	508	443	65	1,560	24.6	21.4	12.8
2010	2,023	521	441	80	1,503	25.7	21.8	15.3
2011	1,991	523	442	81	1,467	26.3	22.2	15.5
2012	1,953	537	450	87	1,416	27.5	23.0	16.2
2013	1,918	524	430	94	1,394	27.3	22.4	17.9

Source: Data provided by the Office of the Government Plenipotentiary for Disabled People, February 2015 [*Report* 2015].

The unemployment rate has been continuously growing since 2009 and reached the level of 17.9% in 2013. Sill, almost three quarters of the entire disabled subpopulation aged 15 and more remains economically inactive and only 20% of them have a job.

The unemployment rate statistics provided by employment offices in the period 2008–2013 recorded from 96,577 persons with disabilities in 2008 up to 135,675 in 2013 (see Table 5).

Table 5. Registered unemployment of the disabled in Poland in the period 2008–2013 (as at the end of the year)

Years	Total unemployed and looking for a job at the end of the month			Total unemployment rate	Share of the disabled in the total unemployed
	Total	Persons with disabilities	Persons without disabilities		
2008	1,518,161	96,577	1,421,584	9.5	6.4
2009	1,938,856	118,944	1,819,912	12.1	6.1
2010	2,000,212	123,499	1,876,713	12.4	6.2
2011	2,022,377	124,238	1,898,139	12.5	6.1
2012	2,177,563	131,254	2,046,309	13.4	6.0
2013	2,199,278	135,675	2,063,603	13.4	6.2

Source: Data provided by the Office of the Government Plenipotentiary for Disabled People February 2015 [*Report* 2015] and Ministry of Labor and Social Policy, Warsaw, February 2015.

The entire period under analysis is characterized by a growing number of the disabled recorded as unemployed and looking for a job. However, the percentage of such persons in the unemployed group remains at a similar level, which confirms that the general deterioration of the situation on the Polish labor market is responsible for the increasing level of unemployed persons with disabilities registered in employment offices.

The records of the disabled with a legally specified disability, registered in the State Fund for Rehabilitation of Disabled Persons, covered by grants to reimburse a part of their salary costs [Koza 2012] indicated that the number of such persons rose from 203,000 up to 252,000 in the period 2008–2013 (see Table 6).

Table 6. Persons with disabilities and their employers registered in the State Fund for Rehabilitation of Disabled Persons in the period 2008–2013 (as at the end of the year)

Specification	Years					
	2008	2009	2010	2011	2012	2013
Total disabled workers in thousands	203.0	247.2	267.2	245.5	243.6	252.0
Sheltered workshops	163.8	188.7	198.2	173.8	163.1	166.9
Open labor market	39.2	58.4	68.7	71.6	80.5	85.1
Total employers	9,281	13,596	16,086	17,481	18,740	20,710
Running sheltered workshops	2,146	2,087	2,003	1,807	1,437	1,392
Open labor market	7,134	11,507	14,075	15,671	17,302	19,318

Source: Data provided by the Office of the Government Plenipotentiary for Disabled People, February 2015 [*Report* 2015].

Their vast majority was working in sheltered workshops. Attention should be paid to the fact that each year an increasing number of the disabled were employed by employers from the open labor market and their number was dynamically growing (as opposed to the number of sheltered workshops).

4. Grants for employment in the Czech Republic and Poland in the period 2008–2013

The activities dedicated to counteracting unemployment in the Czech Republic remain similar to those performed in this matter in Poland and many other well-developed countries. They mainly cover the following: grants for employment of persons with disabilities working in sheltered workshops and on the open labor market, financing trainings and retraining courses, job consultancy and other forms of vocational rehabilitation. State aid allocated to employment offices remains the major financing source addressed to counteracting unemployment. The activities

performed by public employment authorities, implementing the policy focused on providing employment for persons with disabilities, are – to a limited extent – financed by funds at the disposal of Nadačního Fondu pro Podporu Zaměstnávání Osob se Zdravotním Postižením (NFOZP).[4]

Sheltered workplaces are created by an employer for disabled persons or as a form of self-employment of an unemployed disabled person based on a written agreement with an employment office. The minimum period of such workplace functioning and employing a disabled person to do a job is 36 months.[5] Concluding an agreement with an employment office regarding sheltered workplace opening is determined, e.g. by bringing own contribution in cash or in kind by an employer. Moreover, it is possible to subsidize part of running costs spent on providing employment for a disabled person, as well as funding a vocational training for a such person to be employed at an opened workplace, by an employment office.

Public aid dedicated to cover the costs of opening sheltered workplaces can be spent either on creating workplaces on the open labor market or in sheltered workshops.[6] Maximum funding addressed to opening workplaces cannot exceed eight times the average monthly salary in the case of persons with lower disability level (I and II disability group) and twelve times the average monthly salary if a workplace is opened for a significantly disabled person (III disability group). The level of such funding is based on the actually incurred expenses to open a workplace for a disabled person.

Table 7 presents the list of grants possible to obtain in order to open a sheltered workplace in the Czech Republic in the period 2008–2013.

In practice, based on agreements signed with employment offices, employers representing both the open and the sheltered labor market could receive much more. This resulted from several factors, but mostly from the limited state budget funding for implementing such activities. Moreover, within the framework of applications placed in employment offices to obtain granting the priority was given to applications quoting lower workplace creation costs and offering an extensive financial input made by an employer participating in workplace opening expenses.

In the period 2008–2013 the total of 4,791 sheltered workplaces were created, which offered employment to 6,835 disabled persons (see Table 8).[7] An average cost of such workplace opening amounted to CZK 73.7 thous., i.e. about PLN 11.7 thous. An average cost of disabled person employment presented the level of almost PLN 8.2 thous.

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[4] Established in 2007 as a state special fund aimed at supporting employment of persons with disabilities and their social integration. The Fund's main tasks also cover organizing and financing social actions and programs for equalizing opportunities for the disabled on the labor market and in society.

[5] 24 months till 2011.

[6] To obtain the status of a sheltered workshop, an entity (till 2011 the name "Chráněná pracovní dílna" was used – i.e. sheltered workshop) had to employ at least 50% of the disabled in fulltime employment (60% till 2011).

[7] It was due to the fact that at some workplaces the employed worked two or three shifts; moreover, a rotation of the disabled persons' employment was practised during the term of agreement.

Table 7. Maximum grant for creating one workplace for a disabled person in the Czech Republic in the period 2008–2013

Year	Average salary	Maximum grant amount to open a workplace (8 x average salary)	Maximum grant amount to open a workplace (12 x average salary)	Average CZK exchange rate in Polish National Bank	Maximum grant amount for persons with moderate and light disability (I and II group)	Maximum grant amount for persons with significant disability (III group)
2008	22,592	180,736	271,104	0.1566	28,303.3	42,454.95
2009	23,344	186,752	280,128	0.1554	29,021.3	43,531.95
2010	23,864	190,912	286,368	0.1580	30,164.1	45,246.15
2011	24,455	195,640	293,460	0.1711	33,474.0	50,211.00
2012	25,112	200,896	301,344	0.1613	32,404.5	48,606.75
2013	24,622	196,976	295,464	0.1513	29,802.5	44,703.75

Source: author's compilation based on: [Zákon o zaměstnanosti ć. 435/2004].

Table 8. The number of created workplaces and employed persons with disabilities including the cost of one workplace opening for a disabled person in the Czech Republic in the period 2008–2013

Specification	Years						
	2008	2009	2010	2011	2012	2013	2008–2013
Created workplaces	522	1,069	1,081	769	644	706	4,791
Number of employees	974	1,231	1,640	1,405	817	768	6,835
Cost of workplace creation in thousands of CZK	44,555	88,016	88,400	47,244	38,565	46,538	353,318
Cost of workplace creation in thousands of PLN	6,977.31	13,677.7	13,967.2	8,083.5	6,220.5	7,041.2	55,967.4
Average cost of workplace creation in thousands of CZK	85.354	82.335	81.776	61.436	59.884	65.918	73.746
Average cost of workplace creation in thousands of PLN	13.367	12.795	12.921	10.512	9.659	9.973	11.682
Average cost per 1 person employment in thousands of CZK	45.744	71.500	53.902	33.626	47.203	60.596	51.692
Average cost per 1 person employment in thousands of PLN	7.1636	11.111	8.5166	5.7533	7.6139	9.1682	8.188

Source: author's calculations based on: *Analýza vývoje…* [2011, 2012, 2013, 2014].

In Poland an employer who employs a disabled person for a period of at least 36 months can be reimbursed for costs of workplace equipment by the State Fund for Rehabilitation of the Disabled Persons. The maximum level of reimbursement of workplace equipment costs amounts to fifteen times average salary (from PLN 44.5 thous. up to PLN 49.2 thous. in the period 2008–2013). The actual reimbursement amount is specified in a civil agreement concluded with the district governor.

In the case of Poland opening an average workplace for a disabled person was much more expensive than in the Czech Republic (see Table 9).

Table 9. The number of created workplaces for the disabled and their opening cost in Poland in the period 2008–2013

Years	Cost	Number of created workplaces	Average cost per one workplace
2008	84.358.378	2.604	32.396
2009	39.163.207	1.264	30.984
2010	28.355.134	982	28.875
2011	23.187.323	845	27.441
2012	60.992.347	1.783	34.208
2013	30.372.029	909	33.413
Total in the period 2008–2013	266.428.418	8.387	31.767

Source: author's compilation based on the data provided by the State Fund for Rehabilitation of the Disabled Persons.

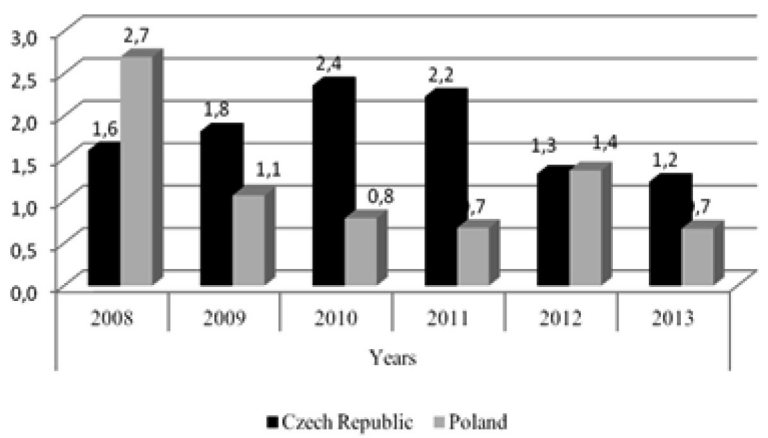

Figure 1. The percentage of persons with disabilities employed at created workplaces in the Czech Republic and Poland in the period 2008–2013

Source: author's calculations based on data from Table 6 and 7.

In the period 2008–2013, in order to open 8387 workplaces the State Fund for Rehabilitation of the Disabled Persons spent, through district employment offices, the total of PLN 266.5 billion. The average cost of workplace creation for a disabled person amounted to almost PLN 31.8 thous. This amount was several times higher than the one spent on similar activities in the Czech Republic. It is quite striking that in spite of much lower grants for opening a workplace for a disabled person, the percentage of those who, owing to the created workplaces, were rescued from unemployment remains similar, as presented in Figure 1.

In 2008 in Poland 2.7 workplaces were opened for a disabled person per 100 unemployed persons with disabilities registered in employment offices. In the same year in the Czech Republic it was 1.6. In subsequent years the discussed relations should change significantly. In the period 2009–2011 and in 2013 employment at a reimbursed workplace was a more frequent form of coming out of unemployment in the Czech Republic than in Poland.

5. Conclusions

Persons with disabilities are present in every country and make up, on average, about 10% of entire society. Their situation on the labor market is, in general terms, worse than the one of those without disabilities. They are less active in looking for a job; they are more inclined to become economically inactive, less educated, fall ill more often and thus remain less efficient than employees without disabilities. For those reasons, they are much more prone to social exclusion resulting from unemployment than other social groups.

In many countries worldwide all sorts of instruments are applied to increase the attractiveness of the disabled on labor markets. Firstly, employers of persons with disabilities can expect grants to cover costs of their employment, including the creation of specialized workplaces, adequate to their health condition and also mental and physical capabilities. Secondly, legal compulsion is applied in relation to employment of a specified percentage of persons with disabilities against the total number of employees, under pain of financial penalties.

As the experience in many countries confirms, the effectiveness of instruments supporting employment is significantly diversified. In some countries the employment rate of persons with disabilities is similar to the one of those without disabilities. In general, these countries present a high economic activity rate, a high employment rate and a low unemployment rate, e.g.: Denmark, Germany, the Netherlands, Sweden, Austria. However, according to statistics, in the majority of countries the percentage of working persons with disabilities is much lower than the healthy ones. Poland and the Czech Republic are included in the latter group.

In the present study the author attempted to compare the labor market situation of persons with disabilities in the Czech Republic and Poland in terms of financial

and legal conditions as well as the effectiveness of applying grants in opening workplaces for the disabled.

Based on the conducted empirical research and literature studies, the author concludes that in Czech employment offices' records, persons with disabilities make up a larger percentage of the unemployed than it was recorded in Poland. In the period 2008–2013 out of 100 registered unemployed persons as many as 17 were disabled. Their percentage was much higher than the total unemployment rate. In Poland, in spite of the almost twice higher registered unemployment rate than in the Czech Republic, the percentage of those disabled in the total number of the registered unemployed was much lower and did not exceed 6.4%. An assumption can also be mad that such a situation resulted from the fact that in Poland persons with disabilities were less active in looking for a job (confirmed by the results of the population economic activity survey).

In the light of conducted research, the author is of the opinion that applying grants for employment addressed to unemployed persons with disabilities differs in both discussed countries in terms of attractiveness and financial conditions offered to employers in Poland and in the Czech Republic. In Poland maximum funding per one workplace, in the period 2008–2012, was much higher than in the Czech Republic. Even larger disproportions referred to average amounts of funding granted in particular years. In Poland an average grant for employment of a disabled person was not less than PLN 27 thous., whereas in the Czech Republic it did not exceed PLN 14 thous. in the entire analyzed period. Attention should be paid to the fact that in the Czech Republic the created workplaces were frequently occupied by several disabled persons, which increased the effectiveness of public means dedicated to this purpose. Moreover, in the Czech Republic, despite much lower financial attractiveness of granted amounts to open a workplace, relatively more persons with disabilities came out of unemployment. In the author's opinion, this could be caused by non-financial factors supporting employment within the framework of created workplaces. A candidate for a position opened from public means could participate in trainings preparing for work at such a position or undergo retraining for this purpose. Larger popularity of this instrument in the Czech Republic is also influenced by the generally better labor market situation and therefore less extensive spectrum of instruments applied in counteracting unemployment than in Poland. This forces unemployed persons with disabilities to get involved in creating sheltered workplaces, from employment offices' means, also for themselves which, however, is not separately presented in the statistics.[8]

[8] Neither the Czech Statistical Office nor the Ministry of Labor has detailed information about persons with disabilities in the Czech Republic at their disposal and especially in terms of their participation in the carried out programs for proactive combating unemployment and addressing employment support instruments to such persons. There is no information about self-employment of persons with

The author would like to emphasize that it was not until 2007 when a specific fund was established in the Czech Republic aimed at the promotion of persons with disabilities on the labor market. In Poland such a fund has been functioning since 1991.

Having considered the above, the author has been able to verify positively the research hypothesis put forward in the introduction of this article.

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