Rules and Regulations for financial support from a cash donation made by NAU Broker Ubezpieczeniowy Sp. z o.o.

§ 1

These Rules and Regulations lay down the principles and procedures for granting financial support to the projects carried out by the University of Lodz (UL) (further: the University) for the benefit of the UL students (including international students), in particular in view of deterioration in their financial situation as a result of the outbreak of SARS-CoV-2 pandemic in Poland.

§ 2

The donor, NAU Broker Ubezpieczeniowy Sp. z o.o., has made a donation of 10,000 PLN to the University under a donation agreement of 22 April 2020 for the purposes set out in § 1.

§ 3

- 1. Any person holding a status of the UL student may apply for the financial support.
- 2. The students applying for the one-off support in connection with a difficult financial situation may be asked to provide documents certifying their income/loss of income for all members in their household.
- 3. Applications for the support should be submitted via an application form constituting Appendix 1 to these Rules and Regulations.
- 4. Application forms should be submitted to the UL Student Service Centre [Centrum Obsługi Studentów i Doktorantów UŁ Sprawy Bytowe].
- 5. Application forms (with supporting documents) may be submitted:
 - 1) by e-mail, to: cos@uni.lodz.pl;
 - 2) by letter or in person:
 - a) to the address: Centrum Obsługi Studentów i Doktorantów UŁ Sprawy Bytowe, ul. Lumumby 1/3, 91-404 Łódź;
 - b) during the limited opening hours of the University, a full set of documents can be left in the specially marked letter box.

§ 4

- 1. The financial support is granted by Vice-Rector for Student Affairs and Education (further: the Vice-Rector).
- 2. The amount of the financial support depends on the circumstances invoked in the student's application.
- 3. If the circumstances specified in § 3(2) occur, the Vice-Rector may apply the rules specified in the Scholarship Regulations (in particular in Chapter VI and VII) constituting Appendix 1 to Internal Regulation 172 of the Rector of the UL of 15 September 2020.
- 4. The UL students who are not entitled to receive scholarships under Article 86 of the Act of 20 July 2018 the Law on Higher Education and Science [*Prawo o szkolnictwie wyższym i nauce*] (consolidated text, Journal of Laws of 2020, item 85 as amended) may apply for the financial support due to their difficult financial situation, unless the Vice-Rector decides otherwise.

- 1. Students who have been granted the support are obliged to provide their bank account number to which the support payments will be made.
- 2. After receiving a positive decision, each student delivers to the Student Service Centre (located at ul. Lumumby 1/3) a filled out form: "Information for tax purposes" constituting Appendix 2 (for Polish citizens) or Appendix 3 (for citizens of other countries) to these Rules and Regulations. The above requirement is a prerequisite for payments.
- 3. The one-off payment of the financial support constitutes 'other revenue' for the student. The University does not withhold an income tax advance on the payment.
- 4. Each student who has been granted support will receive a Personal Income Tax Return from the University of Lodz. The return should be used by the student for settlement of their income in a given tax year with a relevant tax office.
- 5. International students who are not Polish tax residents will receive a PIT-11 form. The return should be used by the student for settlement of their income with a relevant tax office in Poland.

§ 6

Decisions of the Vice-Rector for Student Affairs and Education are final and binding, and cannot be appealed against.