

tor every child

Economic and Social Consequences of the Participation of Children and Adolescents from Ukraine in the Polish Education System

Policy Brief

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Key findings:

- Full educational integration of students from Ukraine yields long-term economic and social benefits, including higher workforce productivity, reduced social welfare burden, increased tax revenues, and potentially mitigates Poland's negative population growth.
- Lack of integration risks social marginalization, leading to the formation of a large, excluded group, losing potential fiscal revenues in the future, and long-term costs for welfare programs and social support.
- Studies and experiences from other European countries show that the benefits of educating migrants outweigh the costs, provided that effective integration policies are implemented.
- The main barriers to full integration of foreign students in Polish schools include insufficient support for educational integration within the education system.

Key Recommendations:

- 1. Ensure adequate school funding, particularly for teacher salaries and long-term training, as well as psychological support for teachers and students.
- 2. Implement programs to support learning Polish as a second language and the language of instruction as a critical element of integration.
- 3. Systematically monitor the effectiveness of integration policies and adjust them based on data.
- 4. Provide a strong message to the public and policymakers on the benefits of educational integration for foreign children, including those from Ukraine, and the risks associated with the lack of thereof.
- 5. Promote collaboration among educational authorities, local governments, NGOs, and international organizations in providing effective educational support.

Summary

As of September 1, 2024, children and adolescents from Ukraine with refugee experience are subject to mandatory schooling in Poland. The process of integrating them into the educational system brings significant challenges and costs but also offers opportunities and benefits for Polish society and the economy. This policy brief analyzes the social and economic consequences of this process, comparing its costs and benefits.

The Polish education system faced the need to adapt rapidly to new realities in 2022. Enrolling children and adolescents with migration experience into Polish schools requires investments in teacher training and psychological support. On the one hand, this process is seen as a financial challenge and a source of concern for some. On the other hand, it can be an opportunity to increase social capital and bring longterm economic benefits to Poland.

1. Introduction

As of September 1, 2024, children and adolescents from Ukraine with refugee backgrounds are required to attend school in Poland. Educating them in Polish schools has a cost for the Polish public finances and presents challenges for schools and teachers. However, it is rarely acknowledged that, in the long term, this solution also brings benefits resulting from more comprehensive refugee integration in Poland. Although preparing a full balance sheet of costs and benefits is complex, this document aims to outline its main components. The analysis considers the long-term effects of integrating refugee children and adolescents from Ukraine into the Polish education system. It is based on a numerical simulation using statistical and administrative data, as well as expert literature on the impact of migration on host economies and societies. Ethical and legal dilemmas are excluded from this analysis, focusing instead on quantifying possible scenarios regarding the presence of refugees from Ukraine in Poland. Whenever the term "refugees" is used in this report, it refers to individuals from Ukraine who arrived in Poland after February 24, 2022, and are covered by the special act of March 12 of that year (Act 2022).



2. Scenarios of Integration

The analysis of potential economic costs and benefits considered various scenarios of educational integration of students, as well as the integration of future school graduates and their parents into the labor market. For this purpose, the necessary assumptions were made, which provide the framework for the analysis conducted.

Among other things, we assume that in both areas—education and the labor market—integration can reach three different levels:

- 1. Educational Integration:
 - o Full integration of refugee students from Ukraine into the Polish school system.
 - Partial integration of refugee students from Ukraine, with some returning to Ukraine after the war (estimated at around three years).
 - o Lack of integration, with relatively quick resolution of the war and the return of many students to Ukraine.
- 2. Labor Market Integration:
 - Full integration, with refugee citizens from Ukraine achieving workforce participation levels comparable to Polish citizens. This scenario is the most likely, as high labor market activity among war migrants from Ukraine has been observed in Poland and other EU countries (OECD, 2023).
 - o Partial integration, with lower employment rates and wages for refugees from Ukraine.
 - o Lack of integration, with significantly lower employment rates and earnings for refugees from Ukraine.

The detailed assumptions for the scenarios outlined above can be found in Annex 1 (educational integration scenarios) and Annex 2 (labor market integration scenarios).

Combining potential levels of educational and labor market integration results in nine possible scenarios for economic outcomes related to the presence of refugees from Ukraine in the education system and labor market.

Table 1. Integration scenarios

L		scenario 1	scenario 2	scenario 3
bor market integration	option A	Full educational integration // full labor market integration	Partial educational integration // full labor market integration	Lack of educational integration // full labor market integration
	option B	Full educational integration // partial labor market integration	Partial educational integration // partial labor market integration	Lack of educational integration // partial labor market integration
	option C	Full educational integration // Lack of labor market integration	Partial educational integration // Lack of labor market integration	Lack of educational integration // Lack of labor market integration

Integration on educational system

3. Costs of Integration

Integrating children and adolescents from Ukraine into the Polish education system requires significant financial and organizational resources. Key costs and potential risks include:

Direct Costs of Education

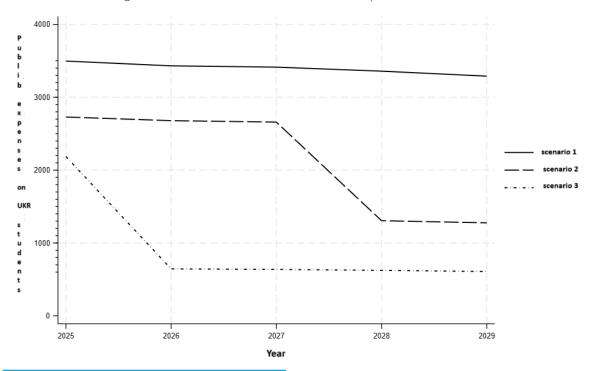
Refugee students from Ukraine will soon be fully included in the calculation of the general education subsidy allocated by the government to local governments. Currently (in the 2024/25 school year), their education is still partially financed through the Aid Fund, calculated similarly to the education subsidy but sourced separately. However, it is expected that students from Ukraine will eventually be integrated into the standard education financing mechanism.

The cost of funding the education of a student from Ukraine in Poland will, on average, be similar to the cost of funding the education of a Polish student. In 2024, the financial standard for educational subsidies amounted to PLN 8,991. The average "weight" of a student (the ratio between the so-called weighted student - "uczeń przeliczeniowy" in Polish - and the actual student¹) is 1,296 for primary school students and 1,233 for secondary school students (Regulation of MEiN 2023).² This translates into per-student costs of PLN 11,652 and PLN 11,086 per year, respectively.

The education subsidy, however, covers only part of the expenses, with a financial gap of 39.5% (Siwek, 2021). The growing number of students from Ukraine increases the burden on local government budgets.

Below, we present a simulation of the costs of educating refugee children from Ukraine in Polish schools according to three integration scenarios described in section 1.2. Detailed calculations forming the basis for this table can be found in Annex 3.

Scheme 1. Projected expenditures on the education of children and adolescents from Ukraine aged 6-18 in Poland according to three scenarios (in million PLN, at 2024 prices).



¹ The number of actual students differs from the number of converted students due to the different weighting factors of the algorithm (different weights assigned to students in rural schools, small towns, and large cities)

² The average weights were calculated based on the actual number of students subject to the respective weighting factors of the algorithm used for the distribution of the education subsidy for 2024. These numbers were provided to the authors by the Ministry of Education and Science.

As seen in the above scheme, scenario 1 – the fullest and broadest integration of refugee students from Ukraine – will be the most costly. In this case, we estimate the total costs at approximately 3.3 billion PLN annually. These costs will remain relatively stable with a slight downward trend.

Scenario 2 – partial integration combined with the assumption that the war in Ukraine will end within three years and that a large portion of non-integrated students will return to their home country with their caregivers – shows lower costs. These are projected to be just under 3 billion PLN in 2025 and 2026, decreasing to about 1.5 billion PLN after 2027 (if the war ends).

Scenario 3 – no educational integration combined with a swift end to the war – assumes a rapid decline in expenditures to under 1 billion PLN annually.

Staffing and Infrastructure Challenges

The presence of a large diaspora in schools introduces greater cultural diversity and varying levels of knowledge and skills among students. This presents challenges for teachers, who require new competencies and curricular and language guidelines—e.g., for teaching history or Polish language.

Integrating children with migration experience requires hiring additional teaching staff and specialists such as psychologists and intercultural assistants. Poland is already experiencing a shortage of teachers, which exacerbates organizational difficulties.

The presence of refugee students from Ukraine also necessitates adapting infrastructure, such as providing appropriate teaching materials and equipment. A lack of investment in staff and infrastructure may lower the quality of education for both refugee and local children, complicating integration and potentially increasing social tensions in the long run.

At the same time, the cost of employing staff such as psychologists or assistants will lead to an improvement in the school environment for all children, including Polish.

Psychological and Cultural Support

Children and adolescents from Ukraine have often experienced war trauma, which requires appropriate psychological support. The lack of such assistance can affect their ability to learn and integrate socially. As studies show, such as the "Ukrainian Students in Polish Schools 2024" research conducted by the Center for Citizenship Education in cooperation with UNICEF,



the current level of understanding among teachers regarding the impact of forced migration on learning is low. This issue is not recognized as a significant factor affecting the child's integration, and the long-term nature of its impact is not fully understood. Therefore, to increase the effectiveness of educational integration efforts, additional costs related to providing refugee students from Ukraine with psychological support would be necessary.

Risk of Social Tensions

The presence of a large Ukrainian diaspora in Polish schools can lead to intercultural tensions. As existing studies and experiences in schools³ have shown, tensions begin to emerge between students, and there is also a risk that these tensions may extend to parents. If Polish parents don't understand that educational integration is an investment and an opportunity rather than unequal treatment of Polish parents may grow. On the other hand, there is also a tendency to segregate students based on nationality, which in turn can provoke resistance and reluctance from children from Ukraine to participate in the Polish education system.

As children from Ukraine become more integrated into Polish schools, the risk of political exploitation of this issue and the tensions associated with it may increase. Given the limited resources and effort required, effective communication is crucial at multiple levels – state, local governments, and school – so that school staff, parents of all students, and the students themselves understand and know what educational integration entails, including its costs and its benefits. Currently, this type of communication at the systemic level is not sufficiently carried out, with most effort in this area being made by civil society organizations.



³ CEO & UNICEF quality research report - Magdalena Tędziagolska, prof. Bartłomiej Walczak, dr Kamil M. Wielecki Students from Ukraine in Polish schools – 2023/2024 school year. Warsaw 2024, page 69-72.

4. Benefits of Educational Integration

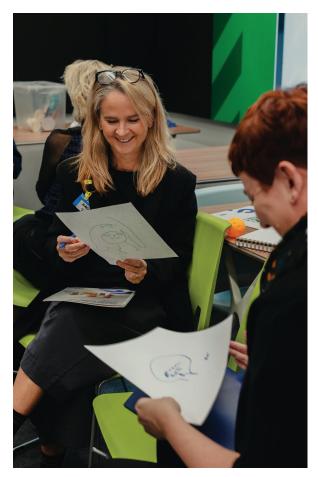
The educational integration of children from Ukraine in Poland is a process that brings numerous benefits, both at the individual and systemic levels. Researches conducted in other EU countries indicates that investing in the education of children with migration experience has a significant positive impact on the economic development and social stability of host countries. Academic literature highlights the long-term effects of investment in education, such as increased productivity and improved social mobility (Psacharopoulos and Patrinos, 2018).

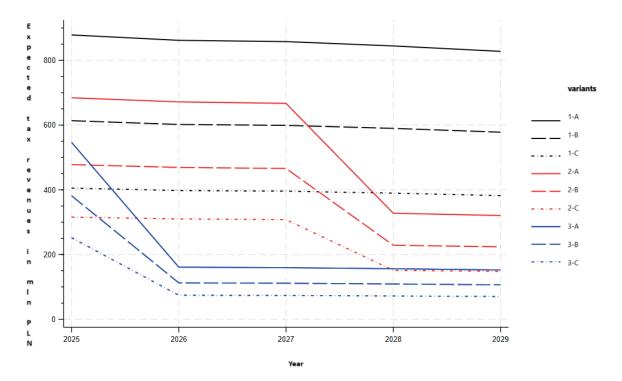
4.1 Economic Benefits

Tax Revenues

For the entire population of migrants in OECD countries, studies indicate a neutral fiscal impact: the taxes migrants pay, and the labor market benefits balance out the systemic costs associated with their presence in host countries (Borjas, 1999; OECD, 2013; OECD, 2021; Migration Advisory Committee 2018; Christl et al. 2022). It is important to note that the current Ukrainian immigration to Poland has specific characteristics that prevent a simple transfer of conclusions from studies on other migration phenomena to the Polish context. These characteristics include linguistic and cultural proximity between Poland and Ukraine, previous migratory relationships, a relatively fast-developing Polish economy, and one of the lowest unemployment rates in the European Union. Additionally, the high level of education among refugees from Ukraine in Poland is a unique factor that may contribute to significantly greaterthan-average tax and financial benefits. A higher level of education correlates with higher earnings, which translates into higher tax revenues.

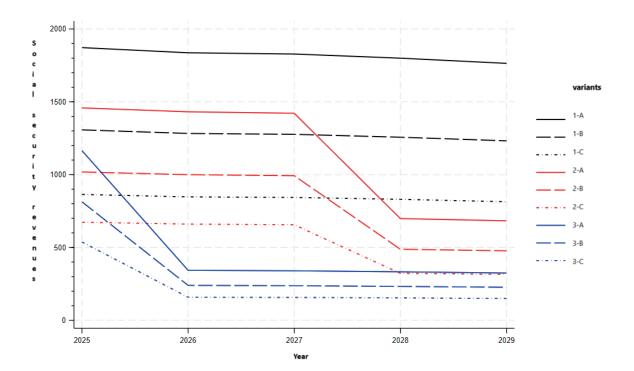
The basic assumption is that the introduction of compulsory education for students from Ukraine and its effective enforcement through genuine integration will lead to the "stabilization" and stronger attachment of refugees from Ukraine to the Polish labor market - both in the generation of the parents of current students (immediate effect) and the generation of the students themselves (deferred effect). Below, we present simulations of tax revenues, social security contributions, and VAT revenues in these two dimensions - concerning the parents of schoolaged children and children entering the labor market. Detailed calculations underlying the tables below are provided in Annexes 4-9. The integration scenarios indicated in the diagrams are described in Table 1 at the beginning of the report.





Scheme 2. Estimated tax (PIT) revenue related to the labor market participation of refugees from Ukraine – parents of school-aged children (in million PLN, at 2024 prices).

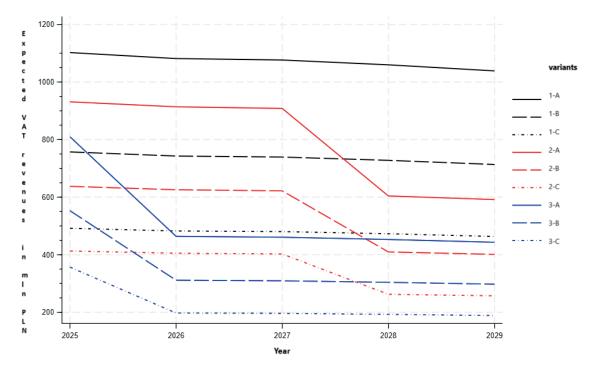
As seen in the graph, the scenario of full integration (Variant 1A)—both at the educational and labor market levels— will generate - concerning parents of school-aged children - over 850 million PLN annually in PIT revenues. Scenarios with lower levels of educational integration potentially yield smaller benefits, which will significantly decrease in subsequent years due to families returning to Ukraine.



Scheme 3. Estimated social security contributions (ZUS) to be paid by refugees from Ukraine – parents of school-aged children (in million PLN, at 2024 prices).

Trends in ZUS contributions are similar – in the case of full integration (Variant 1A), we can expect nearly 2 billion in revenue from this source annually. Partial integration scenarios (variants 2A - 2c) assume revenue levels ranging from just over 1 billion to almost 1.5 billion per year, with a rapid decline expected after 2027. Lack of integration would result in less than 0.5 billion annually from this source.

Scheme 4. Estimated VAT revenue related to the presence of refugees from Ukraine in Poland – parents of school-aged children (in million PLN, at 2024 prices).



The trends for VAT revenue are analogous. The variant of full integration means revenues of around PLN 1.1 billion per year, variants of partial integration from PLN 400 to over PLN 900 million per year - also with a significant decline after 2027. Scenario 3C - full non-integration means VAT revenues of only PLN 200 million per year.

Summing up the estimated tax revenues and assuming the most optimistic scenario of full educational and labor market integration, the combined tax revenues from PIT, VAT, and social security contributions will exceed PLN 3.6 billion annually in 2025 and 2026. Thus, the balance of costs, assuming educational expenditures of PLN 3-3.3 billion in this scenario, will be positive by about PLN 300-500 million annually.

In a scenario of weaker educational integration, the balance will also be positive (due to lower costs). With approximately PLN 2.7 billion in educational expenditures, tax benefits will exceed PLN 3 billion, resulting in a positive balance of over PLN 300 million.

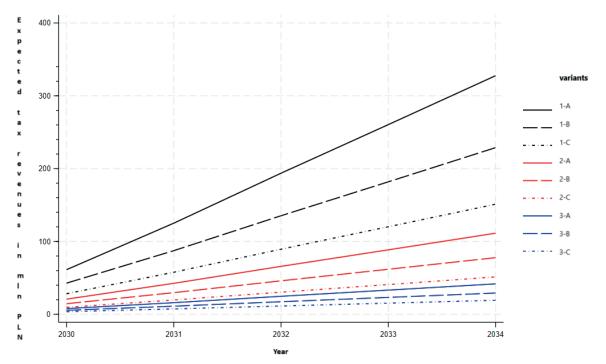
The balance will be negative in less favorable scenarios of weaker labor market integration— tax revenues will not balance the educational expenditures, which will exceed gains by approximately PLN 0.5 billion in 2026 and PLN 175 million in 2029.

Table 2. Benefit balance and fiscal costs resulting from the compulsory education in Polish schools for refugee students from Ukraine – comparison of scenarios/variants 2A and 2B (in PLN at 2024 prices).

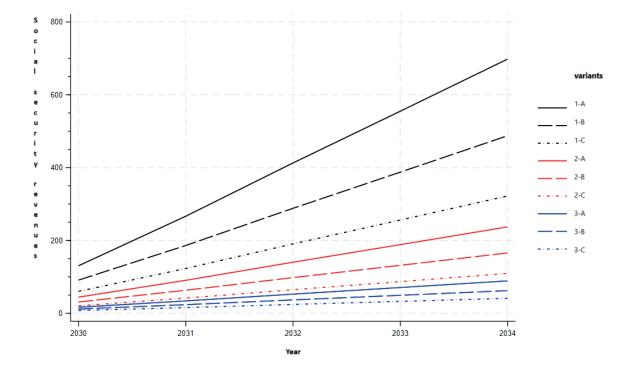
Scenario 2, variant A								
Year	Public education ex- penses in total	tax (PIT) reve- nues	social security (ZUS) revenues	VAT revenues	Balance			
2026	2 678 990 255	671 672 184	1 431 307 352	913 876 196	337 865 478			
2029	1 276 558 678	320 552 274	683 084 452	591 616 082	318 694 130			
Scenario 2, variant B								
2026	2 678 990 255	469 107 219	999 649 275	625 781 325	- 584 452 435			
2029	1 276 558 678	223 879 132	477 077 740	401 203 643	- 174 398 162			

In a longer-term perspective, financial benefits will increase as current refugee students from Ukraine enter the labor market. Simulations show that gains will be significantly larger in cases of fuller educational integration of students from Ukraine.

Scheme 5. Estimated PIT revenue related to the labor market entry of the first cohorts of students from Ukraine subject to compulsory education (in million PLN, at 2024 prices).

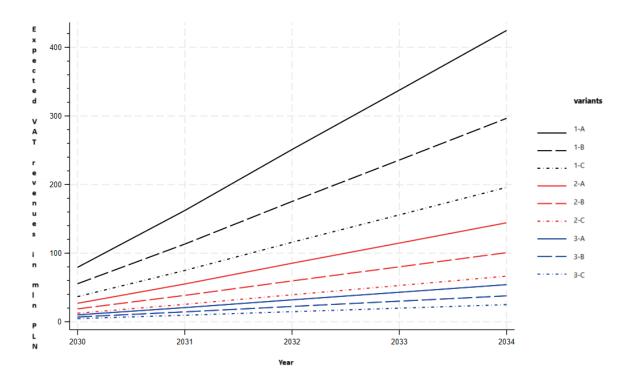


Estimated PIT revenues are highest in the full integration scenario (Variant 1A) – ranging from approximately 60 million PLN in 2030 to potentially 340 million PLN in 2034. This growth is attributed to the increasing number of children from Ukraine entering the labor market, which will also drive their potential incomes higher. In contrast, the non-integration scenarios (Variants 3A–3C) are projected to generate at most several million to a few dozen million PLN in PIT revenue annually.



Scheme 6. Estimated social security contributions (ZUS) to be paid by the first cohorts of students from Ukraine subject to compulsory education entering the labor market (in million PLN, at 2024 prices).

Scheme 7. Estimated VAT revenue related to the labor market entry of the first cohorts of students from Ukraine subject to compulsory education (in million PLN, at 2024 prices).





A similar trend applies to estimated VAT revenues and social security contributions – the higher the level of educational (and labor market) integration, the higher the projected revenues for the state budget. From this standpoint, it is clear that the educational integration of students from Ukraine represents a long-term investment. This strategy can benefit Poland not only in the short term, through tax revenues from the parents of current students, but especially over the next 8–10 years, when these students will enter the labor market and join the workforce. In the scenario of full educational integration, additional tax revenues for the state budget could amount to approximately 1.5 billion PLN annually.

In summary, while the above projections are based on several assumptions subject to change, they reveal an important trend: current investments in the educational integration of refugee students from Ukraine, though substantial, are very likely to yield significant returns in the form of increased tax revenues, far outweighing the costs incurred.

Reduced Social Welfare Burden

With a higher level of education, the likelihood of experiencing unemployment and remaining without work decreases, people with higher education are less likely to rely on welfare benefits and other forms of social support (Hamilton and Gueron, 2002). In Poland, according to Deloitte and UNHCR analysis the percentage of refugees and pre-2022 migrants from Ukraine with higher education, is significantly higher than that of the Polish population – based on NBP data from 2022: 48% of refugees had higher education, while in Polish society, this percentage was around 30%. ⁴

Higher educated also tend to have better health awareness and habits, which may lead to reduced healthcare costs (Hamilton and Gueron, 2002). In the short term, continuing education by a child in Poland extends the period for receiving childcare benefits until the age of 24. This amount is currently 135 PLN per child aged between 18 and 24 years. However, even authors who have noted that immigration increases the burden on social assistance systems in host countries, they also show that the financial contribution of migrants to "age-dependent" welfare programs (in the form of contributions and taxes) often significantly exceeds the costs they generate (Geschwind et al., 2019).

⁴ UNHCR and Deloitte: Analysis of the impact of Ukrainian refugees on the economy of Poland. Warsaw 2024.

Increased Productivity

benefits Long-term economic also result from the improved productivity of workers educated in Poland. According to a UNHCR and Deloitte report (2024), the educational structure of refugees from Ukraine in Poland, which shows a high percentage of individuals with higher and secondary education, suggests that refugees from Ukraine can achieve productivity 18-19% higher than the average productivity of Polish workers. This, in turn, can contribute to an increase in the average level of tax revenues and the overall efficiency of the Polish economy. A key factor here is ensuring access to education and support in learning the Polish language, which accelerates adaptation to the labor market.

Social Security System Stability

Poland, facing demographic challenges, can benefit from the presence of children from Ukraine in its education system. A younger population reduces the burden on the pension system and can contribute to the long-term stability of public finances. Immediate effects include increased social security contributions resulting from the professional activity of refugees, as estimated in the above analysis.

The demographic structure of refugees from Ukraine differs from that of the overall Polish population. Among women, there are relatively more young people—children and women of working age. Both among men and women, there are few people of postworking age - as per UNHCR data, 37% of refugees are women of working age, the other 37% are children and adolescents while people of post-working age are only 7%.⁵ This means that integrating refugees into the Polish education system and labor market will increase the demographic dividend and reduce the burden of the pension system (GUS, 2023).

4.2 Social Benefits

Reducing the Risk of Marginalization

Education is a key element of social integration, preventing marginalization and exclusion of students with refugee backgrounds. Children and adolescents from Ukraine attending Polish schools can develop linguistic, cultural, and social competencies, enabling them to function better in public life. The OECD emphasizes that education in the local school system prepares migrant children for active participation in social life, regardless of their future place of residence (Lauren and Dumont, 2023).

Children from Ukraine constitute 40% of all homeless children in Poland .⁶ The Poverty Watch report raises awareness that the most under-reported group of people in the homelessness crisis may be refugees from. National Polish Bank report from 2023 indicates that 20% of refugees were in the worst financial situation, "living day to day". Poverty Watch report indicates also that approximately 300 000 refugees from Ukraine in 2023 could live in poverty, some of them in extreme poverty⁷. Education, or the lack of it for many young people living in such conditions, may be the only chance for change.

Greater educational integration also reduces threats to public safety, as better-educated individuals have better job prospects and a lower risk of engaging in criminal activities. Higher education levels, through increased job market opportunities, promotion of social integration, and understanding of legal norms, lead to lower crime rates and a reduced likelihood of imprisonment (Ades and Mishra, 2021; Lochner and Moretti, 2004).

<u>5</u> source: https://data.unhcr.org/en/situations/ukraine/location/10781, access: 4.02.2025 <u>6</u> https://www.tvp.info/79388824/bezdomni-cudzoziemcy-w-polsce-mamy-powazny-problem <u>7</u> https://www.eapn.eu/wp-content/uploads/2024/10/eapn-PL-Poverty-Watch-Poland-2024-ENG-6027.pdf

Human Capital Development

The integration of children from Ukraine enriches the human capital of Polish society. A high level of education increases chances of career success, improves social mobility, and reduces unemployment risk. According to OECD data, individuals with higher education are less likely to rely on social assistance, are healthier, and are more socially active (OECD, 2024). Migrant children educated in the local system also have greater awareness of legal norms and principles of functioning in a civil society.

This is particularly important in the Polish context, where the level of social capital remains relatively low compared to other European countries⁸. Research from the European Social Survey indicates that Poles exhibit lower levels of social trust than residents of many other European nations⁹.

At the same time, Poland maintains a predominantly welcoming attitude toward immigrants, with acceptance increasing by 29 percentage points compared to the previous edition of the survey in 2018. 65% of respondents in Poland believe that the country should allow foreigners of a different skin color or ethnic background to settle- a percentage comparable to the Netherlands (76%) and Germany (70%), yet significantly higher than in neighboring Czechia (27%).

The successful integration of migrant children plays a key role in building social capital and reinforcing a positive approach to immigrants in the long run.

Increasing Cultural Diversity in Polish Schools

The presence of refugee students from Ukraine increases cultural diversity in schools, fostering intercultural skills and creativity. Studies show that integrated education systems that promote inclusivity generate innovative ideas and enhance productivity in the labor market (OECD, 2023).

Students educated in a multicultural environment are better prepared to operate in such settings in work and daily life. Experiencing multiculturalism will be increasingly common among Polish students in the future, whether they remain in Poland or work in other EU countries. Functioning in a multicultural environment enhances openness to understanding others, communication skills, and social competences.



There is no research done by now that shows how multiculturalism influence Polish children as it is relatively new situation, but we can assume this influence could be similar as showed in the researches done in countries with significant number of refugee community. Although schools in Poland do not have a long history of multiculturalism, the number of foreign students in Polish schools is increasing year on year:

- 2020/2021 48,449 foreign children,
- 2021/2022 66,877 foreign children,
- 2022/2023 222,523 foreign children.

In the 2023/2024 school year the percentage of foreign students in Polish schools reached 5,5% 10, while four years earlier it was only 1%¹¹.

https://pie.net.pl/wp-content/uploads/2024/11/Raport_PIE_Kapital-spoleczny-w-Polsce.pdf

https://ess.ifispan.pl/pierwsze-wyniki-10-rundy-europejskiego-sondazu-spolecznego ¹⁰ https://ceo.org.pl/co-wiemy-o-uczniach-z-ukrainy-z-doswiadczeniem-uchodzstwa-w-polskiei-szkole/ ¹¹ https://www.nik.gov.pl/aktualnosci/ksztalcenie-dzieci-cudzoziemcow-i-powracajacych-do-kraju.html

5. Recommendations for Educational Policy

1. Effective Enforcement of Compulsory Education.

Introducing compulsory education for students from Ukraine in the Polish education system brings valuable benefits to Polish society. Consistently enforcing the law ensures that all children and adolescents residing permanently in Poland exercise their right to education by attending Polish schools. This may require strengthening cooperation between schools, local government, educational authorities, and institutions responsible for migration policy, including integrating PESEL UKR, ZUS, and SIO data.

2. Support for Educational Integration

The presence of foreign students in the Polish education system enriches it but also poses new challenges for schools. Therefore, supporting schools in educational integration is essential, including providing necessary resources, infrastructure, and investments in teacher competencies, as well as developing systemic solutions for teaching and assessing foreign students. Responsibility for creating such a support system primarily lies with the Ministry of National Education.

3. Public Communication

Consistent and coherent communication about the consequences of migrants' and refugees' presence in Polish society is essential. This communication should be grounded in values and based on reliable data and analyses, considering both the costs and benefits of integration. Messaging should highlight the actual and potential benefits of integration for the education system as well as the risk of no integration. It is important to emphasize that the inclusion of foreign students in Polish schools is a way of upholding the right to education enshrined in Polish law, which applies to all children and adolescents regardless of nationality. Responsibility for this lies with all public authorities, the political class, media, and public opinion leaders.

Proposing a nationwide narrative on the costs and benefits of integration (grounded in values and based on reliable data) should also be reflected in the development of similar messages at the local community level, primarily through local governments and media, as well as at the level of schools and individual classes. In this regard, school administrations and teachers play a key role.

4. Monitoring and Evaluation of the Effectiveness of Educational Support.

The scale of foreign students' presence in the Polish education system justifies creating a monitoring and evaluation system for educational integration. Based on agreed-upon indicators, this system should allow for assessing the extent to which the education system fulfills its tasks for foreign students and the overall impact of new students on the education system.

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