

Moldova September 13, 2016

Good practices of reaching out to taxpayers in Poland
How human rights and watchdog organizations can make use of the mechanism?

Case study
Poland

Introduction

The mechanism of giving **1% of the annual tax by a taxpayer to a chosen CSO** was introduced by the Law on Public Benefit and Voluntary Activity ("Law") enacted in 2003.

Only physical persons can do a designation. **Their income can come from the employment, pension, scholarship, public aid, different types of contracts and additional income from e.g. renting premises or selling securities.**

Organizations that are entitled to receive 1% designation must be foundations or associations, churches' organizations¹, non-profit stock offering companies, non-profit limited liability companies and non-profit sport clubs. They must work at least in one sphere of the 39 types of public benefit activity listed in the Law².

Not each organization is entitled to receive the 1%. The organization must have the special status of Public Benefit Organization (in Poland this is shortened to "OPP") and be included on the list run by the Ministry of Social Assistance³. Applying for the status of public benefit is possible after two years of the organization's existence and after two years of uninterrupted activity in the public benefit sphere. The status is given by a court-register and requires including in the articles of association or other statutory documents the guarantees for supervisory bodies' independence from the management boards and bans on benefits that the members of the organization or its employees, as well as their families, can receive from the organization.

There are also other general rules that impact the whole construction of the organization's activity, such as the fact that organization cannot focus only on its members' needs (in case of the associations) but should work either for a given group of people or the general public. In addition, any economic activity should be supplementary to the statutory one.

¹ In the Law understanding, the church organizations are those which organize e.g. education or social assistance and are established on the basis of the special regulations concerning relationship of the state and a given church, in contrast to religious organizations focused on religious cult.

² Article 4(1) of the Law on Public Benefit and Voluntary Activity.

³ The name of the Ministry changes, sometimes it also covers labor and family issues.

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As result, in 2015 there was around 8,000 organizations entitled to 1% tax designation⁴, comparing to 100,000 associations and 17,000 foundations⁵.

Income coming from 1% designation can be spent only on the public benefit activity. This provision mostly is caused by the fact that companies are also entitled to have public benefit status. Such condition does not allow companies that hold the OPP status to abuse rules and spent money for another activity, if it has any.

Changes in the Law and typical dilemmas

Over 13 years, the provisions connected with public benefit organizations were amended a few times due to the reasons of some omissions but also because of the misconducts and abuses.

The status was thought as something special. While at the beginning it was easy to get it and also obligations concerning reporting were not followed, the requirement of two years of uninterrupted activity was introduced. Also a more transparent system of controlling the reporting was applied.

- **Simplification of the mechanism.** Till 2007, the taxpayer was obliged to send the 1% to the organization directly. Since 2008 it is done by tax offices providing that the taxpayer filled in this information on his or her tax form.
- **All self-employed taxpayers became eligible to designate.** Also 2007 was a year since which it is also accessible for the flat tax self-employed taxpayers to assign their tax. Before that there was an unequal situation for the **self-employed taxpayers**. Those who paid their taxes according to general rules as other taxpayers could assign their 1% to a chosen organization holding special status. Those who earlier had chosen paying a flat tax could not do it mostly due to the fact that the Law on Physical Persons Taxes did not allow for that⁶. The advocacy for changing the situation took a few years.⁷ As a result, in 2015, 57% of those who have income tax to pay assigned 1% to a Public Benefit Organization, while in 2004 it was only 0,3% of all taxpayers.

⁴ According to the regularly updated by the Ministry of Social Security lists of the organizations <http://www.pozytek.gov.pl/Wykaz,Organizacji,Pozytku,Publicznego,3666.html>

⁵ On the basis of data from Central Statistical Office (register REGON) and Klon/Jawor Association's own research from 2015 entitled „Situation of the CSOs' sector” <http://fakty.ngo.pl/liczba-ngo>

⁶ <http://wiadomosci.ngo.pl/wiadomosc/91216.html>

⁷ The Ombudsman submitted a complaint to the Constitutional Tribunal claiming that this is an unequal treatment⁷, however the Tribunal rejected the case. The Ombudsman continued his efforts by addressing the Minister of Finance⁷. The latter claimed that 1% is a kind of tax relief while the idea of introducing a flat tax assumed lack of any reliefs. See further information at: <http://wiadomosci.ngo.pl/wiadomosc/102134.html> and <https://www.rpo.gov.pl/pliki/1175081358.pdf>

⁸ In the first year of the new provisions, the group of new taxpayers made around 5% of the whole amount from 1%. This group was also more committed to designate a tax than the rest of the taxpayers - around 50% of the flat tax taxpayers decided to do that for the year 2007, comparing to 20% of the others⁸. It is important to underline that although the flat tax payers group is relatively small, it is usually wealthier.

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- **Changes in reporting requirements.** Since 2011, the Public Benefit Organizations must publish their financial and activity reports in a special on-line database.⁹ The report is standardized. Some questions more often attract citizens and journalists interest than others. These are namely, information on the amount of tax designation collected in a given year; goals for which it was spent; share of the 1% income spent on promotion; amount spent on remunerations; the highest salary of the employee and the highest salary of the board members in one month (including all types of contract); and average salary of employees and board members. Organizations that are late or do not submit their reports are withdrawn from the list of Public Benefit Organizations for a year. The list is sent to all tax offices in Poland. In 2011, in the first year of introducing the new provisions, 25% of the organizations were cancelled from the list.
- **Promotional costs.** Debate is also focused on the share that can be used for promotion of the 1% actions. Although there is no limit on that, since 2016 the organizations that pay for promotional materials from 1% money have to make this fact known through adding to leaflets, posters, radio, TV or Internet spots the following sentence: „This promotional material was financed/co-financed from 1% of the tax coming from physical persons” or if it is not possible by “Financed by 1% of tax”. According to Central Statistical Office those organizations that run a promotional campaign spent on average 20% of the designated money on it¹⁰.

Over 12 years there was a sharp increase of 15,571% in the number of taxpayers who assign 1% of their tax to some organization. In 2004 only 80,000 taxpayers did the designation, in 2015 the number was 12,457,000 taxpayers. The increase in the amounts was 5,361%. In 2004 it amounted to around EUR 2,600,000, in 2015 – to around EUR 139,400,000.

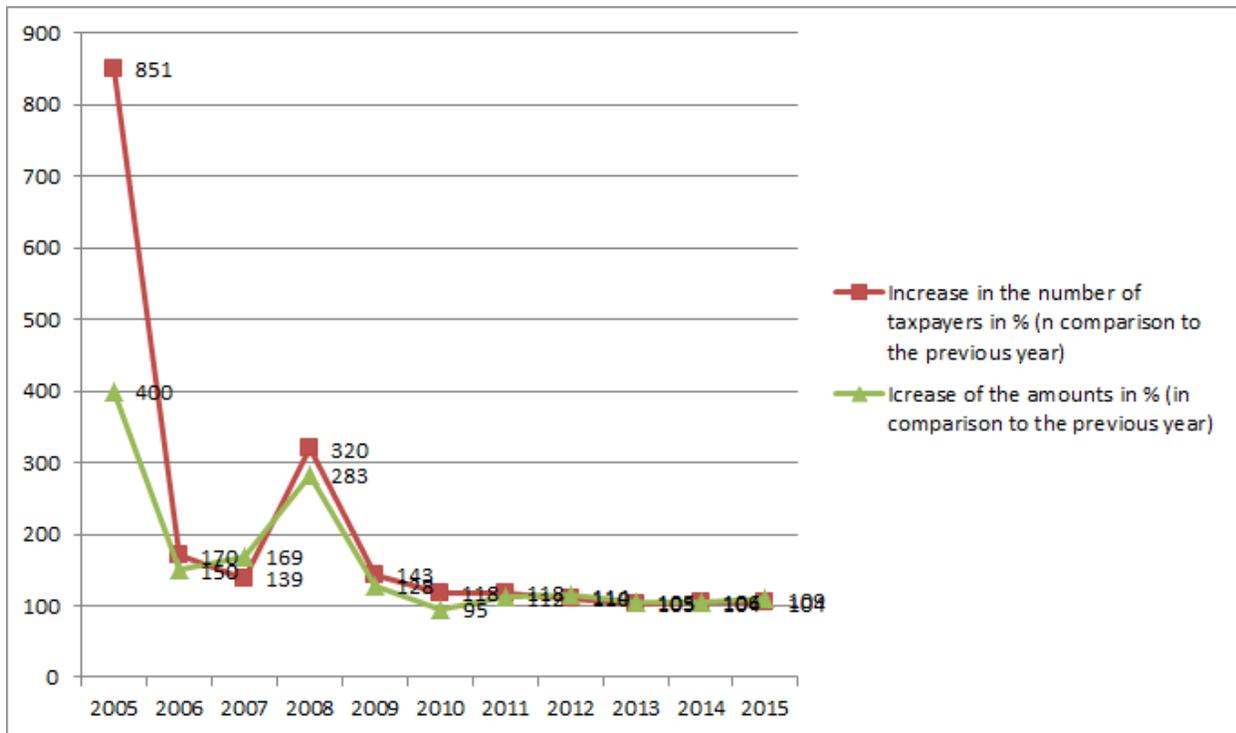
The increase was the highest in the second year (the first year – 2004 – is not included as there was no basis for the comparison) and in 2008 (for the tax year of 2007). The first increase was probably due to the fact that after the first year people learned about the possibility of tax designation. Second increase is connected with making procedures simpler.

⁹ <http://sprawozdaniaopp.mpips.gov.pl/Search>
¹⁰

The Central Statistical Office’s information on Public Benefit Organizations and 1% mechanism
http://stat.gov.pl/files/gfx/portalinformacyjny/pl/defaultaktualnosci/5490/4/2/1/organizacje_pozytku_publicznego_i_1_proc.pdf

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However, the 1% mechanism is criticized for changing its main goal. According to some experts,¹¹ it was meant to be a tool showing trust to the organization and building relationship between the citizen and the organization. But it also became a tool to support concrete people. It is because the Law allows the taxpayer to add information in a tax-form for which activity organization should spend the money. 1% mechanism started to be a way for massive fundraising for persons with illnesses and disabilities through opening sub-accounts. As a result, the organizations raising 1% for individual persons take most of the money.

There is also a lot of practical problems connected with abuses¹². The legal obligation to pass on the money to the specific persons with illnesses and disabilities is not existing. It is also not clear what to do with the money when the person dies. Some families expect to be anyway given the “fundraised” money. There are also questions whether a person who is supported with the 1% money should report it to the tax office as a donation and should pay a tax.

¹¹ e.g. dr Magdalena Archewska from the Warsaw University, a CSOs specialist <http://opinie.ngo.pl/wiadomosc/872474.html>, but the topic is also debated in media <http://biznes.onet.pl/podatki/wiadomosci/1-procent-z-pit-najczesciej-trafia-na-subkonta-opp/fhvz61> and law makers discussions <http://wiadomosci.ngo.pl/wiadomosc/766591.html>. However it is important to mention, that the defenders of the subaccounts mechanism underline that the success of the 1% mechanism is based on supporting individuals and in other circumstances such high level of taxpayers support would be impossible <http://opinie.ngo.pl/wiadomosc/767674.html>.

¹² Abuses are understood on ethical level because finances are usually correct. The organizations with net income above 5,000,000; fixed assets above 2,500,000 EURO or full-time employment above 50 persons have an obligation of auditing their finances. It is enough to meet two requirements out of three to have such obligation.

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Using the organization as an intermediary for the organization that lost its OPP status or has no chance to get it, is another type of abuse connected with indicating a purpose by a taxpayer. Those intermediaries usually are rewarded for their "service". There is also a practice of establishing CSOs at public schools. The organization applies for the OPP status and all parents designate 1% or even encourage others to support public institution, which directly is not entitled to get such support.

Although the 1% mechanism is criticized for described reasons and for replacing the traditional philanthropy, from the individual organization's point of view there is a simple advantage of getting some independent money, sometimes pretty significant, even if the organizations is far behind the leaders of fundraising. In 2015, 1% of the OPP organizations raised above 250,000 EUR, out of which 4 raised extreme amounts like 34,000,000 EUR, and following 4,000,000; 3,000,000 and 2,500,000 EUR. These were all organizations offering sub-accounts. However, there was a large number of the organizations that still raised impressive amounts. As such it can be treated results between 25,000 and 250,000 EUR, which managed to do 5% of the organization. 21% of the organizations raised money allowing to implement a small or medium size project (5,000-25,000 EUR), and 34% raised some additional money to use for urgent issues or for things that are not usually covered by donors – between 1,000 and 5,000. EUR. 44% of the OPP organizations raised less than a 1,000 EUR.

The 1% campaign can also be a **good opportunity to think on the organization's visibility and communication**. It requires explaining why the organization is important and why the taxpayers should designate their tax. It inspires creative thinking and may make the organization aware that media relations are important. It also **helps in building relation with own constituency**. These conclusions are connected with the observation of developing the campaigns by the CSOs whose good practice are presented in the text.

How human rights and watchdog organizations can make use of the mechanism?

Percentage designation is also a chance for watchdog and human rights organizations. Although they usually work for unpopular groups, such as migrant community, or abstract issues such as surveillance or right to know, they manage to raise some significant money on the basis of their media presence, credibility and high motivation coming from the lack of financing. For several years watchdog and human rights organizations were financed from the international foundations. Around 2010, foreign donors started to gradually withdraw from Poland. Some organizations decided to apply for the OPP status. There is only a few of them but **all those who have broader constituency are able to raise some significant income**. In 2016 it was increased several times as due to political changes, watchdog organizations started to be hope of the society for better future. The newcomer to the OPP watchdog community, Panoptikon Foundation dealing with surveillance raised around 15,000 EURO, which is a very good result for the first year; the Civic Fund – a new grant making fund raised similar amount; Watchdog Poland dealing transparency raised around 32,000 EUR. This was also a **result of earlier investments in constituency building and good support of donors** that helped in development of CSOs capacity to communicate better and get people engaged.

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However it is worth mentioning that some organizations, such as Helsinki Foundation for Human Rights, believe that watchdog organizations should not take 1% designation as the state gets additional opportunity to control the activity of its controller. Also for the Watchdog Poland the fact that ¼ of its budget comes from public money becomes to be a new phenomenon and requires re-thinking what kind of consequences it can bring for accountability of the organization. These questions have never been practically discussed, therefore they are given only as a signalization of possible approaches.

Instruments and good practices on reaching out to taxpayers

There are different methods taken by the organizations on reaching people for designations. Some of them are based on smart ideas, some are more connected with developing communication. Some are a mixture of both.

1. Maintaining relations with the existing constituency or partners and informing

The easiest way is to **send information on 1% assignation to all contacts of the organization**. If the organization has several subcontractors, such as trainers, experts, authors and it needs to send them any letters¹³, it can add a leaflet or another information on the fact that organization holds the OPP status and on the activities of the organizations.

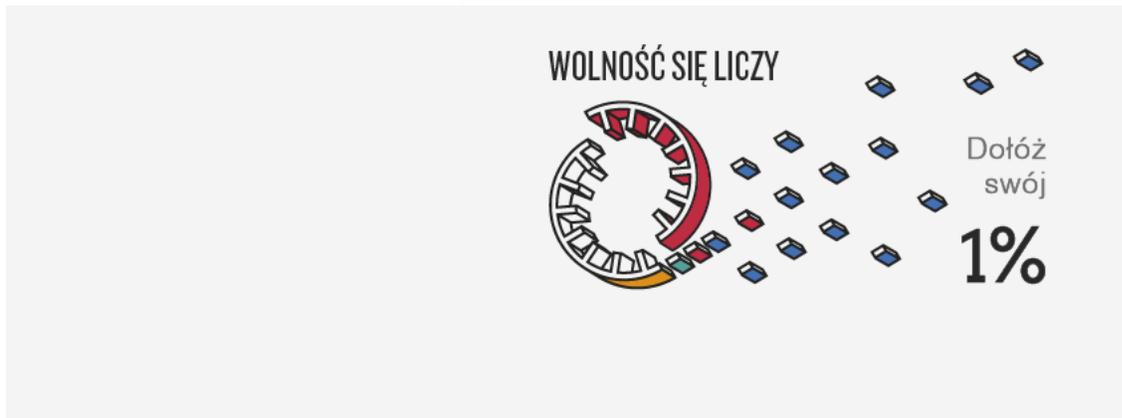
Usually they show stories, e.g. Batory Foundations sends information on children who were supported with scholarships funded from the tax designation. The Citizens Network Watchdog Poland uses a huge stamp on the envelopes which is similar to the stamps necessary to accept financial documents. It contain basic information like "This is OPP, this is name and number, please support". There is also a place to sign and people in the organization sign with full name, handwriting. The person that signs is usually the one that is the closest to a given addressee of the letter.

The standard activity is also connected with Facebook or Twitter. In the tax raising period it should be easy to find information that organization holds OPP status. The cover photo should inform on it. Several organizations think how to make it attractive.

¹³ In Poland it is compulsory to send information on all earnings till the end of February to all contractors.

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A good idea is to encourage the followers to **share the photo in their social media or to make it a cover photo**. Also some organizations prepare a special profile photo (avatar). Commenting on any content in the social media, the organization reminds that it holds an OPP status. Members and supporters of the organization can also use their own social media capital and use such avatar.

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The information on 1% should be also available on the website of the organization in a visible way.

2. Promotion to new groups and reaching them with advertisement

There are several ways to reach a new audience. The Association of Leaders of Local Civic Groups (now the Citizens Network Watchdog Poland), in 2013 made a viral campaign based on **playing with a main word "Transparency" and historical sentences, pictures or heroes**. It was popular thanks to an absurd sense of humor and allowed to reach more taxpayers.



For Yours and Ours Transparency (national hero)

Several languages, one Right to Know

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I think, therefore I open files (Rene Descartes)

Some organizations make viral films explaining their mission. If they are not able to afford professional advertising company and plan a campaign, **they often ask the beneficiaries of their support to speak about them or their work.** Such as in case of Homo Faber – the association that helps migrants to live in Lublin. Their film concerned learning a language. As a first screen there is a typical text from the medical leaflet that asks to read it before using a medicine. However this time it is only stylization. It asks to read on 1% action. Then the girl pronounces a tongue-twister in Polish and says that she is from Ukraine and learns Polish¹⁴.



¹⁴ <https://www.facebook.com/222576883645/videos/10153289409423646/>

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Some organizations just **make themselves closer to the public opinion by showing their team and telling what they do on the every-day basis**. It may be several people on single films like in case of the Association of Legal Intervention whose team was regularly showing in the course of the 1% campaign in the organization's social media.¹⁵

Organization can also think on making a **campaign in social media showing their subject of activity as closer to the experience of the average citizens**. As in case of the Citizens Network Watchdog Poland in 2014 when it made a campaign entitled "Transparency is on Your Side" and prepared a series of logos, research and articles showing the concrete issues, e.g.

"Transparency is on Parents Side":



The team of the organization asked schools about the acts of reported violence and then wrote articles showing that parents can check the school before choosing it for their child. The goal of the article was to show that transparency matters, therefore it is worth supporting an organization that cares about it.

or "Transparency is on Patients Side"



In another case the team of the organization asked for the information on hospitals' level of errors in medical treatment claiming that people should be aware of how their hospital deals with such problems.

Another idea is to **ask supporters to help by taking leaflets and distributing them in their places of living, working etc.**

All this efforts, not made by professionals in advertisement and promotion, allow to raise some funds. Depending on the organizations outreach at the beginning. The cases chosen to this study present

¹⁵ <https://www.youtube.com/watch?v=OwNG1-iKABk>
<https://www.youtube.com/watch?v=a0dgMYBdsQo>
<https://www.youtube.com/watch?v=nRYMLWi6T9E>
<https://www.youtube.com/watch?v=gPAV5w6IEOI>

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watchdog and human rights organizations whose topics seem to be remote from the experience of the everyday life of citizens. Therefore **they must think more on explaining why their work matters**. The process of working on communication around the 1% campaign creates an opportunity to think on communication of the organization in general. **Organization has to ask question to itself why it is important, whom it serves, whether people know about its activities, what message people understand** etc. Usually the reflection shows where some changes should be introduced. The results of such campaign allow the organization to be visible and to sustain a level of support or expand it gradually. Therefore it is not a way to get significant support. It is however enough to have some additional money in the organization.

3. Professional campaigns with PR companies

Increasing an outreach is possible through making a **professional campaign with support of specialist**. It does not necessarily mean that the organization has to have money for the PR agency. It can ask for pro bono help but money is needed for costs of production e.g. time of the film operator, good camera etc.

For example, a good result was achieved in 2014 by the organization named INSPRO. It is an organization working on good governance. Therefore, the topic is not heart-taking. However, the organization prepared a professional campaign with the PR Agency, set up goals and **invited a celebrity to play a role**. It was also present with the campaign in media¹⁶. As a result it raised EUR 58,000, which was almost 6 times as much money as in 2013 (EUR 10,000). The following year organization was not able to sustain the same level of assignation and raised only EUR 13,500 as it did not run a similar campaign.

4. Outreach on the everyday basis

The important thing is therefore **maintaining relations and reaching the public**. It can be only done by constant proving that the organization is useful, does something that matters and is important to somebody. The more people the organization is able to reach with this information, the better, as the scale matters. Therefore media coverage matters. It can be planned or it can be a result of some external factors.

This is visible on the case of the Citizens Network Watchdog Poland. Its income coming from 1% increased significantly three times. Once in 2012, which was a result of the changes in the Right to Know Law in 2011. It started a period of constant Watchdog Poland's presence in media as an expert organization. The 1% increased 50%. Again the coverage and scale increased in 2015. The organization organized an interview¹⁷ in one of the most popular daily's supplement containing interviews and reportages. It was maintained in the light style, with short questions and answers with a very good picture of the organizations' members.

¹⁶ [http://www.proto.pl/case-studies/kampania-1-dla-fundacji-instytut-spraw-obywatelskich-inspro-z-udzialem-piotra\)](http://www.proto.pl/case-studies/kampania-1-dla-fundacji-instytut-spraw-obywatelskich-inspro-z-udzialem-piotra)

¹⁷ http://wyborcza.pl/duzyformat/1,127290,16696081,Niech_minister_pokaze_kalendarz.html

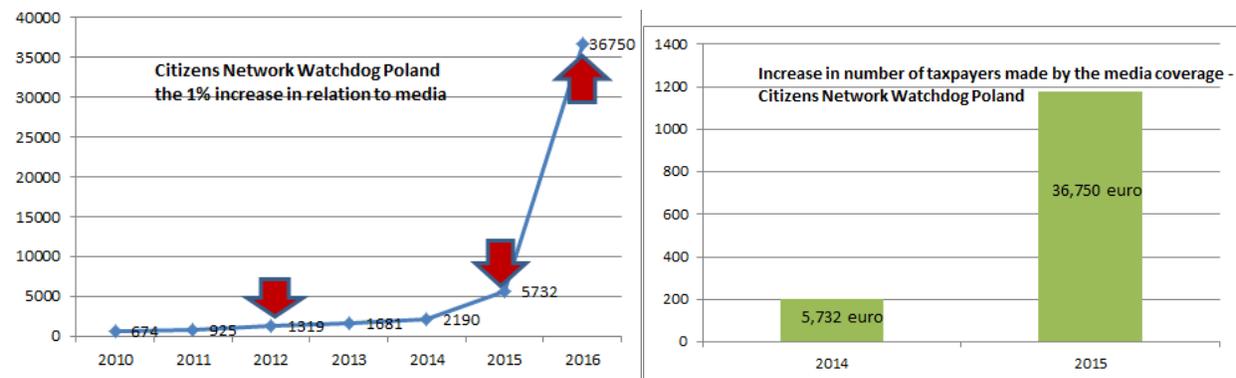
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The interest in the article was enormous and increased popularity. At the same time organization started to **be very active in social media**. It informed regularly on its court cases and reminded on possibility to support it with 1% designation. The 1% income increased 150%.

The last increase started in relation to political situation in Poland. The organization was attacked by one of the unpopular politicians. The FB number of followers increased twice and there was a good media coverage in the popular TV station connected with this attack. Later on, two other newspapers informed that the organization can be supported with 1% designation. This brought an outreach to much more people than before and a raise of 550% more money than in the previous year.

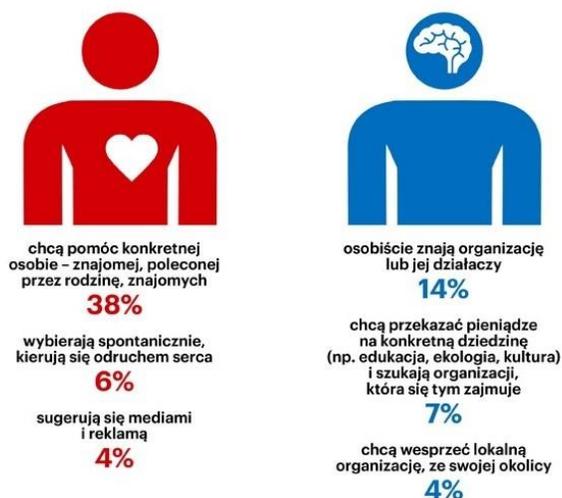


There is no better solution to get outreach than **cooperation with media and constant work on engaging, easy to understand, open for feedback and evaluated communication**. According to the research made in 2014 by the Association Klon/Jawor¹⁸, a research institutions for the CSOs sector, 38% of the taxpayers support the organization as they want to help a given person. This explains the phenomena of the sub-accounts, 6% is motivated by emotions, 4% is motivated by advertisement, 14% has personal ties to the organization, 7% wants to support given type of activity, such as education, ecology, culture, 4% want to support the local organization. This show limitations and opportunities for communication.

¹⁸ <http://fakty.ngo.pl/opp>

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Czym kierują się przekazujący?



5. Methods connected with strategic allies

It is also important to **be aware that taxpayer's income matters**. The organization which has contacts with poorer constituency has to work on the number of taxpayers, the one that has more wealthy constituency can focus on convincing fewer people, e.g. 25% of taxpayers who supported Citizens Network Watchdog Poland in 2016 paid their taxes in Warsaw, which is wealthier than the rest of the country and they made 40% of the income.

To achieve better results, some organizations contact bigger companies and address their promotion to the employees of this company or identify local entrepreneurs and wealthier people to convince them to designate 1% to their organization. Another way is to **be in touch with people who make tax declarations, usually accountants, who can recommend an organization to their clients**.

6. National and regional promotion of the 1% mechanism

There were also **activities undertaken for the whole sector as a public promotion**. In Poland, public TV broadcasted a spot prepared by INSPRO¹⁹, civic organization. It was an own initiative by the organization that is dealing with financial sustainability of CSOs among others, and is experienced in making campaigns. It submitted its project for the call of Civic Initiatives Fund, which is budget money for supporting CSOs' projects. The Ministry of Social Services gave a patronage to this spot. The grant supported production and management, as in Poland, **according to the Law, CSOs holding an OPP status have free access to public media**²⁰.

¹⁹ <https://inspro.org.pl>

²⁰ This opportunity is rarely used by CSOs. In 2014 only 10% of the TV time available was used <http://opinie.ngo.pl/wiadomosc/1258610.html>. This is partially because organizations are not prepared to do a TV spot. In the radio it is much easier to meet the requirements. On the other hand it is difficult to get time due to the

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The spot tells a story of a person who brought his tax declaration to the tax office and says that he indicated the OPP organization to support with the 1% of his tax. The staff of the office claps their hands. The film ends with a slogan: "You can also feel special. Give your 1% to a chosen public benefit organization"²¹



Another type of **promotion stresses leaving taxes in the region or city**. Usually it is a project undertaken by some local or regional federation of CSOs. They run a dedicated website with a list of OPP organizations from a given territory, are present at local public events, wait for the taxpayers in the local tax office. Although according to the mentioned research only 4% of taxpayers take such motivation into account, still the issue is worth to be raised. According to evaluation of the campaign in Kujawsko-Pomorskie Voivodeship (a name of a region), thanks to it the increase of the amount assigned to CSO's in 2014 amounted to 12%²².

7. Transparency as a means to credibility building

Transparency of spending 1% seems to be a topic for discussion, but not a key decision-making factor for the taxpayer.

discretionary rules <http://wiadomosci.ngo.pl/wiadomosc/1894718.html>. There were at least two resonating cases of the rejection. One was INSPRO's spot that was encouraging to vote and make politicians accountable by saying "Tell stop to being ignored". However the spot was based on a buzz-words. Instead of neutral "ignored" it was used popular expression associating ignoring with pissing. But this association is not direct. It can be also associated with "pouring". And the spot was based on images of pouring. It was decided by the body giving permissions to broadcast a spot as too vulgar: <https://www.youtube.com/watch?v=QzFPme5FwU>. Another spot was rejected due to unclear message and not relevant colors. The spot was aimed to put a message to the pregnant women to take care of their rights <https://youtu.be/4Lx0ffBXMPe>.

²¹ <https://www.youtube.com/watch?list=PLV050r-UYQA2zc2B8-PYUjBISkSgLt4A8&v=IC3WMZQuvRA>

²² <http://www.1procentregionalnie.pl/1procent/34/1-regionalnie--podsumowanie>

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There is a group of taxpayers who seek information on how the 1% is spent. Some of them go to a court and win cases as regards to access to invoices paid from the 1% budget²³. On the other hand, some organizations, such as the Citizens Network Watchdog Poland **build trust on the basis of publishing its whole spending done from the tax assignation**. It is a list of annual income from 1%²⁴, then a list of spending – invoice by invoice²⁵ and finally the scans of documents²⁶. For the constituency of the Citizens Network Watchdog Poland it works. Another organization, Wikimedia Association in Poland has a special website where it informs on its activities funded under 1% designation²⁷.

Recommendations for similar initiatives

Most of the practical experience in Poland is not a discovery. Several issues have been probably discussed in Moldova. What can be recommended concerns mostly the communication and friendliness of the system.

On the level of the legal regulations it is worth to think on good reporting to public opinion and on making system of money designation as simple as possible.

It would be advisable to organize some national or local campaign to promote the mechanism. If public money is not available for such purpose it may be financed by foreign donors or worked out in partnership of organizations and donors community.

It is also important to monitor how the mechanism work, to analyze public data, and to have one place in the internet where all amendments and all important links, as well as commenting articles, are gathered. In Poland such function was taken by the CSOs portal ngo.pl and public portal pozytek.gov.pl.

Organizations that want to be successful in raising money should think on their communication. It should not be one action annually but constant work on constituency building. The benefit of such approach is also building strength of the organization in all other aspects. These efforts should be supported by donors who should help in capacity building, finance employees responsible for communication, finance training and planning meeting for communication, support research into community of organization supporters, graphic materials etc. Such investment should be planned over the years and organizations should set goals for their achievement measured in money, FB followers, number of press articles, etc.

²³ <http://ochrona.jawne.info.pl/2013/12/30/czy-jawnosc-dotyczy-takze-trzeciego-sektora-praktyczny-test/>

²⁴ <http://bip.siecobywatelska.pl/index.php?id=469&id2=500>

²⁵

<http://bip.siecobywatelska.pl/userfiles/file/Darowizny/ca%C5%82y%202015%20do%20udost%C4%99pnienia%20anonimizacja%20BIP.pdf>

²⁶ http://bip.siecobywatelska.pl/userfiles/file/JedenProcent/JEDEN_PROCENT_skany.pdf

²⁷ <http://opp.wikimedia.pl/2016/>

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Further reading and references

Information:

The advice for CSOs is run by the portal dedicated to CSOs in Poland and available for everybody
<http://poradnik.ngo.pl/jeden-procent>

The information on the main developments of legal situation concerning the Law of Public and Volunteer Activity is available on the Ministry of Social Security's dedicated website
<http://pozytek.gov.pl/>. There is also a section on 1% there
<http://pozytek.gov.pl/INFORMACJA,W,SPRAWIE,ZASAD,PROMOCJI,1,PODATKU,465.html>

Reports:

The Central Statistical Office's information on Public Benefit Organizations and 1% mechanism
http://stat.gov.pl/files/gfx/portalinformacyjny/pl/defaultaktualnosci/5490/4/2/1/organizacje_pozytku_publicznego_i_1_proc.pdf

The Ministry of Finance's report on the 1% of the 2014 tax
<http://www.finanse.mf.gov.pl/documents/766655/5008832/Wykaz+organizacji+po%C5%BCytku+publicznego,+kt%C3%B3re+w+2015+otrzyma%C5%82y+kwoty+1+proc.>

A report of the INSPRO on the 1% mechanism „Tylko jeden, a procentuje. Raport na temat mechanizmu 1% podatku dochodowego”
<https://inspro.org.pl/polecamy/raport-tylko-jeden-a-procentuje/>

A report of the Supreme Audit Office on the supervision by the Ministry of Social Security over using 1% of tax by the Public Benefit Organizations
<https://www.nik.gov.pl/plik/id,7646,vp,9587.pdf>

A summing up of the 1% designation functioning in the years 2003-2007
http://www.pozytek.gov.pl/files/pozytek/Pliki_aktualnosci/proc.pdf