

Tomasz Sowiński

**REFLECTIONS ON THE PROGRESSIVE DEGRADATION
OF THE PENSION SYSTEM IN POLAND**

The Author indicates general issues of accuracy and irregularities concerning the functioning of a pension system in Poland. He presents selected examples of certain institutions implemented in the legal regulation of pension insurance, as well as loopholes in other areas, such as public finance law, the case law of the Constitutional Tribunal. The Author tries to prove the progressive degradation of the Polish pension insurance system.

Over time, a completely new pension system may be developed and implemented. It could be based on a new philosophy and new rules reflecting the spirit and the needs of society in the 21st century, recognize the State in this area and refer to examples in order not to deceive citizens by promising pensions in Mallorca, with full awareness of their fiction.