Submission received: 1st of September 2024 Revised: 15th of October 2024 Accepted: 21st of October 2024

# SHELTERED EMPLOYMENT WORKSHOPS VS. SUSTAINABILITY POLICY

# Joanna Małecka<sup>1</sup>, Dominik Czerkawski<sup>2</sup>

#### **Abstract**

**Background and Objective:** The purpose of the article is to determine the rate of change of economic aspects related to social demand for the number of Sheltered Employment Workshops (SEWs) compared to the Commercial Labour Market (CLM), taking into account the needs of people with disabilities (PwDs) and sustainable development (SD).

**Materials and Methods:** Using linear regression for fluctuation, the most effective correlation coefficient between SEW funding opportunities and existing businesses in the CLM was determined. A CATI survey was conducted with a sample of N=103 PwDs who indicated a preference for their desired workplace and enterprise size.

**Results:** The survey showed that PwDs primarily want to work anywhere (N=31.07%). They strongly prefer to work in the CLM than in SEWs, avoiding discrimination. They are most willing to work for small, then large and micro companies (13.59%, 11.65%, 10.69%, respectively). Willingness to run their own business was declared by 9.71% of respondents.

**Practical implications:** In light of the pace of these changes, putting the preferences of PwDs into practice would promote a more efficient use of public resources. This also implies the possibility of the vocational activation of PwDs, and can be used in the creation of state and local government policies, and to achieve SD goals.

Conclusions and Summary: Social inclusion, economic development and sustainability must be combined. The preference of PwDs for diverse workplaces challenges conventional views and advocates for inclusive employment. Such a framework interweaves social well-being and sustainability, offering insights for policy makers and researchers working towards equitable and resilient societies.

**Keywords:** sustainability policy; social factor; sheltered employment workshops; disability; commercial labour market; knowledge management

DOI: 10.19253/reme.2024.01.004

<sup>&</sup>lt;sup>1</sup> Poznan University of Technology, Faculty of Management Engineering, <u>joanna.malecka@put.poznan.pl</u>, ORCID: 0000-0002-5017-0417;

<sup>&</sup>lt;sup>2</sup> Twoje Nowe Możliwości, Stowarzyszenie na Rzecz Równego Dostępu do Kształcenia, dominik.czerkawski@gmail.com, ORCID: 0009-0007-8700-9217.

JEL classification: J1, J71, J82

Paper type: research study

### 1. Introduction

Disability is a global, complex and current challenge in the twenty-first century. It is found on all continents, in all countries of the world, whether developed, developing or poor. It is also one of the main issues in sustainable development (SD) policies, as knowledge sharing and management (KM) concerning this 'uncomfortable issue' should contribute to establishing equality and order in the world (WHO, 2023b).

Historically, the issue of disability can be found in the works of ancient Greece, where the proportions, beauty and perfection of the human body ruled. Any deviation from such an imperative was not sanctioned (Dowling, 2014). An example of the behaviour and policy applied to people with disabilities in those days is Sparta, where infants with physiological deviations were ruthlessly thrown off a cliff to certain death. At the same time, it should be emphasised that in ancient Babylon people were compensated for loss of health resulting in the inability to earn money, in the form of financial compensation. The penalty for a slave owner for depriving a slave of limbs was to pay the victim compensation for life, which was established in the Mesopotamian codes around 1700 BC (Mitchell, 2011).

Most countries rated in world rankings and considered developed should have economic systems that are also adapted to the needs of people with disabilities (Araten-Bergman & Stein, 2019, pp. 443-453). Unfortunately, the reality is often the opposite. An attempt was made to provide a permanent answer to this question in an article on the example of policy towards people with disabilities in Poland, where special-purpose institutions, called Sheltered Employment Workshops (SEWs), are dedicated as workplaces for people with disabilities (PwDs), as well as support from government institutions, such as the State Fund for the Rehabilitation of the Disabled (pl. PFRON) (Stankiewicz, 2015).

The global aspect of PwDs is addressed by the first three articles of the Universal Declaration of Human Rights of 1948 (10.12.1948), which guarantee:

- (1) the inherent dignity and equality of all members of the human community (Article 1)
- (2) no distinction of race, sex, language, religion, political opinion, nationality (Article 2)
- (3) all rights of every human being, including life, liberty and security (Article 3) (United Nations, 2023a, 2023b).

Currently, in order to provide long-term support to people with disabilities, each country must allocate financial resources for this purpose. The impetus for

improving the socio-economic situation of PwDs by strengthening the integrity of European economies appeared thanks to the signing of the Treaties of Rome on 25.03.1957 (Van Gerven & Vandenbroeck, 2015). This issue is also addressed by Goal 8 of the Agenda for Sustainable Development (SD) – 2030, which aims to counteract the exclusion of people at risk of the lack of ability to work, including due to gender, social status or disability (ILO, 2023; United Nations, 2023a, 2023b).

In this study, the phenomenon of disability is presented as a multifaceted socio-economic aspect. The scale of legitimacy of the existence of the research problem has been shown in comparison with the population of able-bodied people in the selected EU country – Poland. The objective of the article is to determine the rate of change for economic aspects related to the social demand for the number of Sheltered Employment Workshops (SEWs) compared to the Commercial Labour Market (CLM) in Poland, taking into consideration the needs of people with disabilities, and the possibility of achieving the Sustainable Development Goals (SDGs).

From a social point of view, taking into account the factor of poor employment prospects and the low percentage in 2021 of the median of professional activity of PwDs in Poland: employed (16.8%), unemployed (0.7%) and economically inactive (82.5%), the legitimacy of supporting SEWs in the current scope began to be questioned: Perhaps establishments covered by public support, bearing the status of SEWs are no longer an attractive form of employment for people with disabilities? An attempt was therefore made to determine the rate of change regarding support for the policies of such companies and their actual number concerning the demand for labour in the CLM, as well as to verify the perceptions of PwDs of the government's sustainable development (SD) actions.

This study is structured as follows. Section 2 reviews the economic activity of people with disabilities in the EU and Poland, a research gap in access to data was indicated, and the economic, social and psychological effects of unemployment were defined. Section 3 includes the materials and methods of the study. Section 4 presents the results of the study. The discussion in Section 5 is connected with related studies and proposes an alternative for problem-solving that makes changes to the current process, organisational structure, and human resource allocation. Finally, Section 6 concludes the study.

#### 2. Literature review

Labour market participation, regardless of a person's physical condition or type of exclusion is defined as participation in the process of social production, performing income-generating work, and is a globally important social issue (Gillberg, 2020; Kauffman, 2011; Marszałek, 2007; Rymsza, 2016; Söder, 1990; 1989; Finkelstein, 1980).

Economically inactive working-age or unemployed members of the population, who do not participate fully in society, often face a barrier of fading creativity and entrepreneurship. Furthermore, when budgets for services to assist people with disabilities are insufficient and inadequately managed, they place a burden on taxpayers and employers who contribute to the costs of these programmes. This problem assumes particular significance when considered in the context of the size of an enterprise, its capacity, revenue, expenditure, profitability or commitment to investment (Małecka, 2015). The largest number of people in employment work in the micro, small and medium-sized enterprise sector, which should fundamentally influence the policy of management of public funds in their favour (Małecka, 2021; 2018).

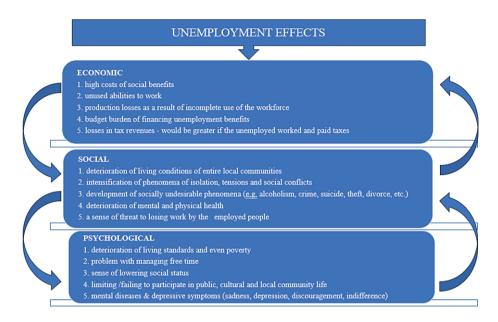
With regard to the discussed issue – the professional activity of people with disabilities – it is important to point out the effects of one of the most important macroeconomic factors encountered in the literature on the subject – unemployment and its dimensions: (1) economic, (2) social and (3) psychological, which affect both non-disabled people and people with disabilities who have been commissioned to work and who show a desire for professional activation. Revenues from taxes paid by these economic operators play a significant role in the budgets of all economies of the world. The costs, which include, for example:

- 1) social benefits
- 2) unemployment benefits
- 3) allowances paid to the poor and to those with deteriorating living conditions
- 4) housing funds supporting the unemployed
- 5) psychological consultations for those chronically looking for a job
- 6) courses enabling professional development and maximising the rate of people who want to be among the professionally active,

directly imply an increase in the amounts intended for:

- 1) government and social administration
- 2) local law enforcement services related to inhibiting socially undesirable phenomena, such as crime or theft
- 3) social welfare centres
- 4) rehabilitation centres
- 5) centres supporting the change or quality of professional qualifications
- 6) companies supporting social housing.

All supporting institutions are funded from the state budget using the direct or indirect redistributive function of public finances, i.e. they concern and burden every citizen, and every citizen is an elementary link in the economic system, which – regardless of the level of efficiency of the taxpayer – is the basic source of public finances (Figure 1).



**Figure 1.** Economic, social and psychological effects of unemployment *Source*: own elaboration (see also: Małecka, 2022; Czerkawski, et al., 2021).

The consequences of remaining unemployed for a prolonged period have further effects that very often begin to overlap (Czerkawski, Małecka, 2022; Hoopengardner, 2001). This macroeconomic factor has taken on a new significance in view of the current reality, which in the studied region is influenced not only by post-Covidian and economic conditions and changing consumer expectations, but also by the war in Ukraine, which is changing the face of the labour market in Poland (Smith, 2022).

EU reports on people with disabilities in the European Union indicate the number of employed people, which does not exceed an employment rate of 50.1% for people with disabilities, of whom 12.2%-19.6% are registered as unemployed in 2004–2021. In comparison, Poland obtained results on average 4.7% lower in the analysed period, of which the lowest difference of 1.8% was recorded in 2021 and the highest of 7.3% in 2006 (% respectively: 50.1–48.3=1.8; 41.0–33.7=7.3) (Table 1).

The issue of jobs for people with disabilities is a complex and problematic issue at the European Union (EU) level, as the share of economically active people with disabilities is still significant compared to the populations of the world's economies. People with disabilities who do not register are consistently above 30%. No homogeneous trend can be identified in terms of: either employed, not employed but registered as unemployed or not employed and not registered as unemployed, although the extremes reached are |0.1%-1.5%| in absolute terms (Małecka, Czerkawski, Weber, 2021).

**Table 1.** The rate of changes in the economic activity of People with Disabilities (PwDs) in the EU and Poland in 2004–2021 [%]

Year	PwDs ir	n EU [%]	PwDs in Poland [%]				
	Employment	Unemployment	Employment	Unemployment			
2004	39.3	19.6	32.4	23.2			
2006	41.0	18.3	33.7	22.5			
2008	42.4	16.6	36.2	21.4			
2010	43.7	17.2	38.2	20.1			
2012	44.3	17.6	39.0	19.9			
2014	44.6	16.8	39.9	18.8			
2016	46.1	15.6	42.0	15.5			
2018	48.1	13.7	44.8	12.4			
2020	49.5	13.0	47.2	11.5			
2021	50.1	12.2	48.3	10.5			
2022	no available data						

Note: Eurostat, the statistical office of the European Union, the employment rate of people with disabilities (aged 20–64) in the EU-27.

Source: own collaboration based on Eurostat, March 2024.

The Polish population is about 0.49% of the world's population (2023: 7.7 billion versus about 38 million, data form 2024: 8.2 billion). According to the WHO, there are about 1.1 billion PwDs throughout the world, which is about 15% of the world's total population (WHO, 2023a). In Poland, the collection of population data is carried out by state authorities in the form of regular and public statistics. The issue of disability and professional activity as a social factor is also included in the forms of each National Census (pl. Narodowy Spis Powszechny, NSP). The information gap in Poland regarding the number of PwDs in periods not covered by the NSP is filled by survey questions and annual reports of the State Fund for the Rehabilitation of Disabled Persons (pl. Państwowy Fundusz Rehabilitacji Osób Niepełnosprawnych, PFRON), which illustrates the scale of economic activity of Polish society. This is expressed by the median (midpoint value) of a given year, i.e. the value of the middle data point in an ordered sequence of numbers, in this case, for the number of reported observations in a given year (the so-called second quartile, Mdn) in the nominal value (determining the so-called cut-off point) for employed and unemployed PwDs (Figure 2).

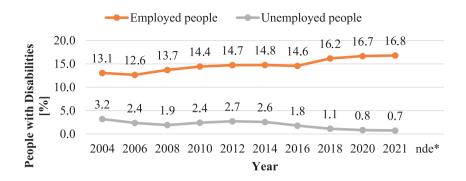


Figure 2. The economic activity median of PwDs from 2004–2021

\*nde – no data available.

Source: own research based on BPRSON, March 2023.

This method allows a value to be obtained from the sample which is a consistent and unburdened (asymptotic) estimator of the expected value in the study population. In addition, it is resistant to the occurrence of outliers in the sample and is applicable in the case of ordinal variables for which the value determines the average level of a given variable (because there is no arithmetic mean for variables of this nature). The second quartile divides the number of observations into two theoretically equal sets of observations, in which the same number of observations should occur.

Sheltered employment workshops (SEWs) are facilities that provide employment and training opportunities for people with disabilities who may face challenges in obtaining and maintaining employment in traditional workplaces. These workshops typically provide a range of work activities, including assembly, packaging and light manufacturing, as well as support services such as job coaching, transportation and counselling. SEWs are designed to help individuals with disabilities gain job skills, work experience and self-confidence while earning a pay check. The goal of these workshops is to help participants transition into integrated, competitive employment in the community whenever possible. Some workshops may also provide vocational training, such as computer skills, communication skills and other job-related skills (Durocher, Gagné, Roy, 2018; Gallimore, Stow, 2017).

It is important to note that sheltered employment workshops have faced criticism in recent years, as some advocates argue that they perpetuate the segregation of people with disabilities from the mainstream workforce. As a result, many workshops have shifted their focus towards providing training and support for integrated employment opportunities in the community (Czerkawski, Małecka, 2022).

## 3. Research Methodology

The paper used secondary public data from 2004–2021 provided on government institution web sites (which can be found in Supplementary Appendix A). The analysis of changes in Sheltered Employment Workshops (SEWs) was done with numerical ranges – over 18 analysed years (12 samples in each year) – in relation to the number of people with disabilities employed in them, in order to determine the rate of change for economic aspects related to the social demand for the number of SEWs compared to the Commercial Labour Market (CLM) in Poland, taking into consideration the needs of people with disabilities, and the Sustainable Development Goals (SDGs).

In the proposed Model A, n=10 signifies the observations used including time series in subsequent years: 2004, 2006, 2008, ..., 2020, 2021. The average value for each year was used. In order to obtain the results of my own research presented in this paper, the principle of linear regression analysis (SEW and CLM) was used in the model, determining the directional coefficients (a\_SEW, a\_CLM), and the coefficients (b\_SEW, b\_CLM).

Hence, the year of Polish accession to the European Union was taken as the base year of the survey. Assuming the existence of linearity and attempting to study this, a relationship of the type: f(x) = ax + b is verified, giving the possibility of a certain freedom to choose a specific function through the value of the directional coefficient a and the free coefficient b. The appropriate selection of parameters allows the proposed function formula to be matched to the data, but only inside the model.

Next, the results of an empirical study were presented, aimed at confirming the correctness of the developed Model A, conducted on the basis of a questionnaire addressed to people with disabilities. For this purpose, N=103 survey interviews were conducted, in which single and multiple-response questions using a 7-point Likert scale and indicators used in social sciences at the level of significance  $\alpha=0.05$  were used to obtain the results. The survey was conducted in October and November, 2021.

The strength of the presented methodology is the knowledge management for the carefully prepared questionnaire based on the authors' long-term experience of economic trends in connection with the state policy aimed at activating PwDs, and used by them in practice. The respondents of the study could express their opinion focusing on the factors determining their needs and the possibility of achieving Sustainable Development Goals (SDGs). The weak point of the presented methodology could be the lack of open-ended questions.

#### 4. Results and Discussion

According to the dataset (see: Appendix A), Model A was created (Table 2, Figure 3).

**Table 2.** Model A of economic activity changes among people with disabilities (PwDs) working in SEWs and the CLM in Poland from 2004–2021

N.	Oha arrastia ra	PwDs worked in					
No.	Observation	SEW	CLM				
1	2004	181 718	23 887				
2	2006	173 685	35 527				
3	2008	166 089	39 115				
4	2010	194 127	65 613				
5	2012	165 639	75 394				
6	2014	149 271	95 998				
7	2016	123 353	129 541				
8	2018	113 227	144 607				
9	2020	94 132	141 939				
10	2021	90 005	142 036				
11	2022	no data available					
12	Average value	145 124	89 366				
13	Median value	157 455	85 696				
14	Max value	194 127	144 607				
15	Min value	90 005	23 887				

Source: own research based on Appendix A.

SEW —CLM Economic activity 194 127 144 607 142 036 90 005 65 613 113 227 2006 2010 2012 2014 2016 2018 2020 2021 2004 2008 nde\* Years

**Figure 3.** Linear regression for the economic activity of PwDs for SEW and CLM from 2004–2021

\*nde – no data available.

Source: own research based on Table 2.

The parameters of Model A are present in Table 3 and the trends in Table 4 (Tables 3 and 4).

**Table 3.** Model A parameters

Par.	coefficient (a)	coefficient (b)	$R^2$
SEW	-11 365.000	207 634.000	0.848
CLM	15 443.000	4 429.800	0.949

Source: own research.

Table 4. Model A trends

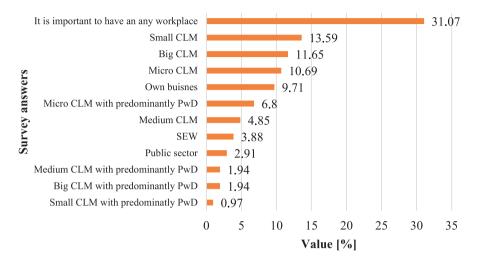
Observation /Year	SEW	Deviation [number]	Trend [%]	CLM	Deviation [number]	Trend [%]
2004	181 718	0	100.000	23 887	0	100.000
2006	173 685	-8 033	-4.625	35 527	11 640	32.764
2008	166 089	-7 596	0.212	39 115	3 588	3.006
2010	194 127	28 038	0.031	65 613	26 497	1.214
2012	165 639	-28 488	-0.005	75 394	9 781	0.157
2014	149 271	-16 368	0.001	95 998	20 604	0.034
2016	123 353	-25 919	0.000	129 541	33 543	0.009
2018	113 227	-10 126	0.000	144 607	15 066	0.001
2020	94 132	-19 094	0.000	141 939	-2 668	0.000
2021	90 005	<del>-4</del> 128	0.000	142 036	97	0.000
2022	no data available					

Source: own research.

In order to verify the direction of the calculated correlation, a survey was conducted among the members of the "Outstanding" Association (pl. Nieprzeciętni) on a sample of 103 respondents – PwDs – in order to verify the economic and social interests in terms of the "attractiveness" of SEWs and the CLM.

Among the PwD study population, there were 48 women and 55 men. The largest number of respondents, 46.6%, live in a city of over 150,000 and 64.1% of respondents with disabilities have a university degree. 79.6% of respondents are people with physical disabilities and 2.9% with mental disabilities. 71.84% of re-

spondents benefited from state subsidies. Slightly above half -50.49% have migrated in their lives in search of work. Own research showed that among the respondents, SEWs (3.88%) are not an attractive form of professional activity (Figure 4).



**Figure 4.** Preferred type of enterprise: SEW or CLM [%].

Note: Micro: 1 to 9 employees, Small: 10 to 49 employees, Medium: 50 to 249 employees, Big: 250 to 500 employees, Own business: 1 person – owner, "predominantly" means more than 50%.

Source: own research.

Respondents who are 100% PwDs would like – first of all – to have the opportunity to access any labour market: It is important to have any workplace (31.07%). Subsequently, they choose commercial enterprises: CLM: 40.78% as opposed to SEW: 3.88%; taking into account the size of the enterprise in the following order – Small: 13.59%, Big: 11.65%, and Micro: 10.69%.

# 5. Results and Theory

Based on the linear regression, there exists the possibility to determine the economic activity of PwDs for SEWs and the CLM from 2004–2021, according to Model A. In this study, presenting a Polish market case, the rate of change for economic aspects related to the social demand for the number of Sheltered Employment Workshops (SEWs) was observed with a decreasing tendency. This is indicated by the calculated directional coefficient a SEW = -11 365.000, as against a CLM = -15 443.000. It can also be used to predict the needs of PwDs outside the study period 2004–2021 by using f(x) = ax + b. Based on the trends, a decreasing tendency

(101.90%) was observed for SEWs in the whole analysed period from 2004–2021, according to Model A, excluding the year 2010.

The economic theory of Sheltered Employment Workshops in Poland, according to current regulations, states that an entrepreneur must:

- run a business for at least 12 months
- employ no fewer than 25 full-time employees, and
- ensure that at least 50% of the total employees are people with disabilities (PwDs) (PFRON, 2023).

Summarising, from an economic point of view, it is more profitable to give up the status of a protected employment enterprise, to be a commercial enterprise (CLM) – which is in line with the calculated and presented Model A.

According to the literature review, people with disabilities who are economically active in the labour market more often choose the Commercial Labour Market, against the protected one (Czerkawski, Małecka, 2022, pp. 387–407). The empirical research also found that PwDs who are economically active in the labour market more often choose the CLM: 40.78%, against the protected one: 3.88% (SEW). Even when the survey answers were summarised – suggesting that the chosen enterprise (Micro, Small, Medium, Big) can have an SEW status, e.g. "predominantly" and has more than 50% PwDs (according to SEW regulations) – the value of 11.65% differs by: –29.13% from the one obtained.

# 6. Implications for Practice

The first suggestion is to indicate implications for practice, the government institutions in Poland should give good practice examples for the CLM by supporting the activation of employment for people with disabilities, raising the employment rate of PwDs in their public offices. This could cause a snowball effect (Ghemawat, 1990, pp. 335–351). Personal needs should be identified for people with disabilities in order to evaluate and create better living conditions, and aid integration with society as active individuals in a dynamically changing economic environment (Czerkawski et al., 2021, pp. 163–186).

Most economic activity simulation studies of Sheltered Employment Workshops use generic performance indicators to measure and compare their performance based on government institution data in Poland. Mostly, political decisions are made without prior consultations with entrepreneurs at both SWEs and the CLM taking into account especially the good of PwDs by the goals of sustainable development, such as:

SDG 1: No poverty

SDG 3: Good health and well-being

SDG 8: Descent work and economic growth

SDG 10: Reduced inequalities (see also: Atkinson, Dietz, Neumayer, Agarwal, 2014; Wu, Lo, Ng, 2019).

Modelling the economic activity of people with disabilities, including the demand for Sheltered Employment Workshops, scholars of calculated and presented studies should at first listen to the community to which support is dedicated: according to the research: 53.40% preferred the CLM (including Own business: 9.71% and the Public Sector: 2.91%), and 15.53% chose SEWs (including predominantly PwDs in the CLM: 11.65%, and SEWs: 3.88%), while 31.07% of respondents did not give a preference, because for them it is important to have any workplace (see Figure 4).

It is also important to continue investigating and follow the European Union regulations, and if necessary, change the model of support. The study identified the period after 2004 as the period in which a downward trend in the economic activity of people with disabilities in SEWs was observed (Figure 3) (see also Czerkawski, Małecka, 2022 It is important to examine further research and to follow the global socio-economic trend (Małecka, Czerkawski, Weber, 2021).

## 7. Conclusion

Disability issues have always existed. However, it was not until the 20th century that they became noticed, when public funding of social and psychological factors implying economic effects, began to be considered. Sheltered Employment Workshops (SEWs), which use state aid to employ people with disabilities (PwDs) and offer a protection package, are becoming less and less attractive to those directly concerned, as evidenced by the downward trend in SEWs over the years 2004-2021. This is confirmed by the indicated coefficient which is the subject of own research. Its negative value clearly illustrates the direction of the trend among the studied population: negative growth.

The research presented in the paper – on the basis of data collected over 18 years (2004-2021) – led to the construction of Model A, determined using the coefficient of change of individual mean value – medians – from each analysed year. This allowed for the anticipation of the number of SEWs, depending on the number of professionally active PwDs who definitely prefer to work in the Commercial Labour Market (CLM).

The R-squared factor was a measure of the quality of the presented model which was: 0.848 for SEW, and 0.949 for CLM. Its designation and analysis indicate what percentage of one variable explains the variable. According to the presented analysis, a very good fit occurs, which means that the chosen dependence is correct and important in terms of social and sustainable development. The coefficient b itself can help to determine the tendencies of these people in choosing their career path, and can also be helpful for the government, local governments and local institutions in creating policies regarding the support of PwD entrepreneurship in general and

SEW participation in the public budget. SEWs are now perceived as enterprises in which there is social isolation of the people employed in them.

The existence of an inversely proportional relationship between the number of employees (PwDs) in the commercial labour market and sheltered employment workshops, and the existence of a correlation between an increasing number of people with disabilities active in the CLM and a decreasing number in SEWs were also proven. The presented results determine the further direction of the research because in order for the recommendations to be complete, in-depth interviews should be conducted among the interested parties themselves, i.e. direct surveys should be conducted among PwDs active on both markets – SEW and CLM – trying to find answers to questions regarding the perception of both markets of potential professional activity, both in terms of possible opportunities, and of barriers and threats occurring to them, which are the determinant of PwDs deciding on the choice of labour market.

The presented research results may contribute to broadening knowledge about the condition of the labour market of a group of people who are still not an integrated part of the community and the management of this knowledge (KM) – to support PwDs who are experiencing the positive impact of sustainable development (SD) principles in Poland, but still at an unsatisfactory level. The study also contributes to the opening of a multidisciplinary discourse on the possibilities of the professional activation of people with disabilities, which can serve not only to disseminate knowledge in this area, but also to foster cooperation between theory and practice.

The application goal of the presented study may be consistent with the 2030 Agenda. The results of the research presented in this article provide a basis for creating a sustainable state policy in Poland and for achieving the global goals of Agenda 2030 (in particular: SDG 1, SDG 3, SDG 8, SDG 10) more quickly. The consequence of such action will be strengthening the message of the environment of people with disabilities to improve their socio-economic situation and bring it in line with the standards prevailing in other European Union countries.

In this paper, a broad spectrum of issues related to the disability aspect of the labour market was presented. The suggestions for future research are to:

- extend the research group of study
- compare various SEM enterprise industry segments on the employment of people with disabilities
- extend the research to other economic areas in Poland and the EU
- apply this study in other countries and compare the results.

For this purpose, to attain the future research data, the MARS (Multivariate Adaptive Regression Splines) method could be used, which is a much more powerful tool than linear regression, and artificial neural networks (ANNs).

## 8. Limitations of the Study

This research has certain limitations. The case study demonstrates that a key factor in predicting the economic aspects related to societal demand for the number of Sheltered Employment Workshops (SEWs) in the Commercial Labour Market (CLM), which would be implemented in accordance with the principles of Sustainable Development (SD) and address the expectations of people with disabilities (PwDs), may involve the use of modelling techniques. As indicated in the study, a linear regression tool can forecast the demand for SEWs in the CLM. However, the design of the case study limits the generalisability of the findings, as it is based on a single case focusing on directional coefficients (a\_SEW, a\_CLM) and intercepts (b\_SEW, b\_CLM) within the specified Model A. Therefore, future studies may benefit from applying more advanced methodologies, such as MARS (Multivariate Adaptive Regression Splines), which is recognised as a more robust tool than linear regression (see: Nalcaci, Özmen, Weber, 2019).

This survey study exclusively focuses on people with disabilities, using a representative sample of 103 respondents to gain insights into their workplace preferences. There is a need to extend the scope of this research to a larger population of individuals with disabilities in order to enhance the reliability of the quantitative data.

It is also essential for future research to explore the potential benefits of employing people with disabilities, which may arise at various levels—personal, corporate and national. Below, the positive implications for each of these levels are outlined, emphasising how such benefits can contribute to both individual well-being and societal progress, and suggesting directions for future research.

### 8.1. Benefits for Individuals with Disabilities

Participation in the labour market offers numerous advantages for individuals with disabilities. Primarily, employment facilitates increased personal activity and greater autonomy. By engaging in work, individuals experience more frequent social interactions, mental stimulation and a sense of purpose, which are crucial for fostering self-esteem and psychological well-being.

Additionally, employment contributes to financial independence by generating income from personal labour, enabling individuals with disabilities to secure a stable source of income and reduce reliance on external financial support. This financial autonomy can improve their standard of living and access to essential resources, thereby enhancing their overall quality of life.

Employment also has positive effects on health outcomes. Regular work participation encourages physical and mental activity, which can lead to improved physical fitness and psychological resilience. Studies show that employed individuals tend to report better emotional well-being and lower incidences of mental health disorders, such as depression and anxiety, compared to their unemployed counter-

parts. Employment acts as a buffer against the emotional stress associated with unemployment and social isolation. Moreover, evidence suggests that individuals with disabilities who are employed often experience accelerated rehabilitation, facilitated by a structured routine and opportunities for personal development.

## 8.2. Benefits for Companies

For businesses, employing individuals with disabilities can yield significant organisational advantages. A key benefit is the lower employee turnover rate, frequently observed among workers with disabilities. Research indicates that individuals with disabilities exhibit a greater degree of loyalty and dedication to their workplace, thereby reducing costs associated with the recruitment, onboarding and training of new staff.

Additionally, companies that hire individuals with disabilities often foster stronger internal relationships and promote a culture of inclusivity. Such an environment enhances employee morale and team cohesion, and elevates the company's corporate social responsibility (CSR), a key factor in today's business environment. Diversity in the workforce, including the inclusion of people with disabilities, is increasingly seen as an asset that fosters innovation and creative problem-solving.

Moreover, companies benefit from an enhanced public image by showcasing their commitment to diversity and inclusion, which can improve their reputation and competitiveness in the marketplace. Employing people with disabilities can positively influence customer loyalty and attract new clientele, especially those who value socially responsible business practices.

### 8.3. Benefits for the State

At the national level, the employment of individuals with disabilities brings substantial economic and social benefits. From a fiscal perspective, integrating individuals with disabilities into the workforce reduces the burden on social welfare systems, including disability benefits and social assistance programmes. Employed individuals contribute to the economy through tax payments, thereby increasing state revenues and reducing reliance on public resources.

Furthermore, employed individuals with disabilities tend to require fewer medical interventions and healthcare resources due to better physical and mental health. This leads to a reduction in healthcare expenditures, as there are fewer hospital visits and a reduced need for chronic disease management. Employment plays a pivotal role in fostering faster physical rehabilitation and maintaining emotional stability, which in turn decreases long-term healthcare costs associated with disability management.

In conclusion, the employment of individuals with disabilities provides multifaceted benefits, contributing not only to the personal empowerment of individu-

als, but also to the organisational success of companies and the overall economic well-being of the state. These positive outcomes highlight the importance of promoting inclusive employment practices across all sectors of society. Moreover, the coefficient identified in the study provides valuable insight into directing appropriate financial resources to forecast the economic aspects related to societal demand for Sheltered Employment Workshops (SEWs) in the Commercial Labour Market (CLM), in alignment with Sustainable Development (SD) principles and the expectations of people with disabilities (PwDs).

#### References

- 1. Araten-Bergman, T., & Stein, M.A. (2019). Entrepreneurship as a tool for the integration of people with disabilities into the labor market. *Journal of Business Research*, 104, pp. 443–453. DOI: 10.1016/j.jbusres.2019.06.024.
- 2. Atkinson, G., Dietz, S., Neumayer, E., Agarwal, M. (2014). Handbook of Sustainable Development. Cheltenham, UK, Northampton: Edward Elgar.
- 3. [BPRSON] (March 2023). The Government Plenipotentiary for Disabled People. Data based on the Labor Force Survey (LFS). Accessed at: <a href="https://niepelnosprawni.gov.pl/p,81,bael">https://niepelnosprawni.gov.pl/p,81,bael</a>, (22.11.2024).
- Czerkawski, D., Małecka, J. (2022). Are the Sheltered Employment Workshops Still Necessary? – Change Factor and Market Conditions. European Research Studies Journal, Vol. XXV, Issue 2, 2022, pp. 387–407. DOI: 10.35808/ersj/2928.
- Czerkawski, D., Małecka, J., Weber G.W., Kjamili B. (2021). Social Entrepreneurship Business Models for Handicapped People-Polish & Turkish Case Study of Sharing Public Goods by Doing Business. In: Pinto A., Zilberman D. (eds) Modeling, Dynamics, Optimization and Bioeconomics IV. ICABR 2017, DGS 2018. Springer Proceedings in Mathematics & Statistics, Vol. 365. Springer, Cham, pp. 163–186. DOI: 10.1007/978-3-030-78163-7
- Dowling, L. (2014). Disability in antiquity: Historical and conceptual issues. In L. J. Davis (Ed.), The disability studies reader (5<sup>th</sup> ed., pp. 33–43).
- 7. Durocher, E., Gagné, M., & Roy, M. (2018). Employment integration of individuals with intellectual disabilities: A systematic review of the literature. Journal of Vocational Rehabilitation, 48(1), pp. 1–14. DOI: 10.3233/JVR-170896.
- 8. [Eurostat] (2023). People with disabilities statistics on employment and social inclusion. Accessed at: <a href="https://ec.europa.eu/eurostat/web/equality/data/database">https://ec.europa.eu/eurostat/web/equality/data/database</a> (4.03.2024).
- 9. Finkelstein, V. (1980). Attitudes and disabled people: Issues for discussion (No. 5). World Rehabilitation Fund, Incorporated.
- 10. Gallimore, R., Stow, R. (2017). From sheltered workshops to community employment: Policy and practice considerations for community rehabilitation providers. Journal of Disability Policy Studies, 27(3), pp. 139–149. DOI: 10.1177/1044207316678234.
- 11. Ghemawat, P. (1990). The snowball effect. International Journal of Industrial Organization, 8(3), pp. 335–351.
- 12. Gillberg, C. (2020). Disability experiences, memoirs, autobiographies, and other personal narratives. Disability & Society, DOI: 10.1080/09687599.2020.1744253.

- 13. Hoopengardner, T. (2001). Disability and work in Poland. Disability pensions and programs to encourage the employment of people with disabilities. World Bank
- [ILO] (2023). International Labour Organization. Decent work and the 2030 agenda for sustainable development. Accessed at: <a href="http://ilo.org/wcmsp5/groups/public/dgreports/dcomm/documents/publication/wcms">http://ilo.org/wcmsp5/groups/public/dgreports/dcomm/documents/publication/wcms</a> 436923.pdf (1.03.2024)
- 15. Kauffman, J.M. (2011). Toward a Science of Education: The Battle between Rogue and Real Science. Verona, WI: Attainment.
- Małecka, J. (2021). Alternative sources of finance in the financial management of micro, small and medium size enterprises. Entrepreneurial characteristics and the choice of financing sources. Poznan: PTE. ISBN: 978-83-958472-8-8.
- 17. Małecka, J., Czerkawski, D., Weber, G.W. (2021). People with Disability in Labour Market Main Challenges, First Needs. Zeszyty Naukowe Politechniki Poznańskiej, seria Organizacja i Zarządzanie, 83, pp. 81–96. DOI: 10.21008/j.0239-9415.2021.083.05.
- Małecka, J. (2018). The Perception of Quality in Qualitology Selected Aspects. The Proceedings of the 17<sup>th</sup> European Conference on Research Methodology for Business and Management Studies. Published by Academic Conferences and Publishing International Limited Reading, UK. E-Book: ISBN: 978-1-911218-93-7. E-BOOKISSN: 2049-0976. Book version ISBN: 978-1-911218-92-0. Book Version ISSN: 2049-0969. pp. 246–253. WOS:000461833200032.
- 19. Małecka, J. (2015). Revenues, Expenses, Profitability and Investments of Potential Contenders for the Status of a Listed Company in Poland. Oeconomia Copernicana, 6 (4), pp. 91–122, <a href="http://dx.doi.org/10.12775/OeC.2015.031">http://dx.doi.org/10.12775/OeC.2015.031</a>; WOS:000216511300006.
- 20. Marszałek, Ł. (2007). Społeczny kontekst niepełnosprawności. Journal: Seminaria. Poszukiwania naukowe, pp. 339–353.
- 21. Mitchell, D. (2011). Disability in the ancient Near East: Literary, social, and material approaches. Journal of Near Eastern Studies, 70(1), pp. 13–26. DOI: 10.1086/658088.
- 22. Nalcaci, G., Özmen, A., Weber, G.W. (2019). Long-term load forecasting: models based on MARS, ANN and LR methods. Central European Journal of Operations Research, 27(4), pp. 1033–1049.
- 23. [PPFRON] (2023). Raport końcowy z badania "Zakłady Pracy Chronionej w Polsce". Accessed at: <a href="https://www.pfron.org.pl/aktualnosci/szczegoly-aktualnosci/news/raport-koncowy-z-badania-zaklady-pracy-chronionej-w-polsce/">https://www.pfron.org.pl/aktualnosci/szczegoly-aktualnosci/news/raport-koncowy-z-badania-zaklady-pracy-chronionej-w-polsce/</a> (18.03.2024)
- 24. Rymsza, M. (2016). Disabled as an active citizen issues of social and professional integration of people with disabilities in Poland, University of Lodz, pp. 1–34.
- 25. Smith, J. (2022). The impact of the Ukraine conflict on the labor market in Poland. Economic Review, 76(3), pp. 45–62. DOI:10.1234/er.2022.76.3.45.
- Söder, M. (1990). Prejudice or Ambivalence? Attitudes Toward Persons with Disabilities, Disability, Handicap & Society, 5:3, pp. 227–241, DOI: 10.1080/02674649066780241.
- 27. Söder, M. (1989). Disability as a social construct: the labelling approach revisited, European Journal of Special Needs Education, 4:2, pp. 117–129, DOI: 10.1080/0885625890040204.
- 28. Stankiewicz, K. (2015). Perspectives of social economy and Sheltered Employment Workshops development in Poland. Oeconomia Copernicana, 6(4), pp. 111–125. DOI: 10.12775/OeC.2015.029.
- 29. [United Nations] (2023a). Transforming our world: The 2030 Agenda for Sustainable Development. From https://sdgs.un.org/2030agenda, access of the day: 01.03.2023

- 30. [United Nations] (2023b). General Assembly. Universal Declaration of Human Rights. Accessed at: <a href="https://www.un.org/en/about-us/universal-declaration-of-human-rights">https://www.un.org/en/about-us/universal-declaration-of-human-rights</a>, (01.03.2024).
- 31. Van Gerven, W., Vandenbroeck, M. (2015). Building an inclusive society: A reflection on the history and contemporary challenges for social work in Europe. International Social Work, 58(5), pp. 633–644. DOI: 10.1177/0020872815572462.
- 32. WHO [2023a]. Ageing and health. Accessed at: <a href="https://www.who.int/news-room/fact-sheets/detail/ageing-and-health">https://www.who.int/news-room/fact-sheets/detail/ageing-and-health</a> (01.03.2024).
- 33. WHO [2023b]. World report on disability 2011. Accessed at: <a href="https://apps.who.int/iris/handle/10665/44575">https://apps.who.int/iris/handle/10665/44575</a> (01.03.2024).
- 34. Wu, J., Lo, M.F., Ng, A.W. (2019). Knowledge Management and Sustainable Development. In: Leal Filho W. (eds) Encyclopaedia of Sustainability in Higher Education. Cham: Springer, pp. 1049–1057. https://doi.org/10.1007/978-3-319-63951-2\_175-1.

# Appendix A

2												
2	No.	SEW	CLM	No.	SEW	CLM	No.	SEW	CLM	No.	SEW	CLM
18	1	177 309	15 289	55	167 249	39 059	109	160 549	80 327	163	126 151	139 956
18	2	182 070	19 793	56	166 665	38 308	110	162 551	80 164	164	126 164	139 791
5         186 416         25 931         59         165 120         38 888         113         165 417         81 419         167         122 844         138 38 46           6         187 099         26 352         60         163 794         39 241         114         166 541         82 048         168         22 453         138 419           7         184 814         25 640         61         181 971         44 728         115         167 041         82 733         160         118 1971         44 728         115         167 041         82 733         160         118 1971         44 728         115         168 083         38 364         171         116 1052         143 72           10         177 570         23 914         65         183 017         49 985         119         168 164         85 666         175         114 452         144 408           12         172 700         28 499         68         185 200         52 222         121         161 167 388         133 177         11 145 145         145 145           13         170 168         28 789         68         185 285         56 73         12 16 168         86 76 175         11 14 14 175         145 24           14	3		22 726	57	167 224	39 349	111	164 333	79 882	165	126 019	141 393
	4	185 973	25 608	58	166 739	39 773	112	164 355	80 581	166	123 931	139 603
Name	5	186 416	/	59		38 888	113		81 419	167	122 846	138 547
8.         182 870         25 701         62         182 702         46 947         116         167 338         83 093         170         161 06         143 27           9.         180 896         23 894         63         183 146         47 856         117         168 083         83 64         171         116 052         143 72           10         179 155         23 663         64         182 387         49 188         118         168 487         85 006         172         114 542         144 08           11         177 690         23 914         65         183 017         49 985         119         168 164         85 466         173         114 175         144         172 702         28 499         68         185 980         35 252         122         161 161 89         85 676         175         113 204         145 50           15         172 110         28 781         69         187 107         54 862         123         160 245         88 133         177         111 394         146 80           16         172 226         29 906         70         187 5875         525 50         182 151 9818         33 522         179 10941         146 02           18 <td< td=""><td>6</td><td>187 009</td><td>26 352</td><td>60</td><td>163 794</td><td>39 241</td><td>114</td><td>166 541</td><td>82 048</td><td>168</td><td>122 453</td><td>138 479</td></td<>	6	187 009	26 352	60	163 794	39 241	114	166 541	82 048	168	122 453	138 479
9	7	184 814	25 640	61	181 971	44 728	115	167 041	82 763	169	118 834	139 591
1	8	182 870	25 701	62	182 702	46 947	116	167 338	83 093	170	116 106	143 271
11   177   690   23   914   65   183   017   49   985   119   168   164   85   466   173   114   508   144   57     12   172   597   28   130   66   183   428   51   203   120   166   862   85   142   174   114   175   145   47     13   170   914   26   202   67   185   910   52   222   121   161   589   85   676   175   113   204   145   544     14   172   706   28   499   68   185   980   53   259   122   161   616   87   603   176   112   417   145   05     15   172   110   28   781   69   187   107   54   862   123   160   245   88   133   177   111   394   146   08     16   172   226   29   906   70   187   558   56   533   124   151   976   92   245   178   110   401   146   08     17   171   154   30   102   71   188   418   57   335   125   149   818   93   522   179   109   441   146   07     18   171   1568   30   715   72   188   704   58   444   126   148   234   96   218   180   107   205   145   33     19   171   1531   30   136   73   188   007   59   507   127   145   509   98   760   181   104   607   145   49     20   172   645   31   180   74   189   657   61   314   128   144   646   99   835   182   104   256   146   24     21   173   434   31   539   75   190   565   63   298   129   143   960   101   157   183   103   645   147   44     22   174   109   32   241   76   191   530   64   630   130   142   980   102   11   184   103   301   147   48     23   173   804   32   208   77   193   30   65   535   131   141   826   103   171   185   103   482   146     24   173   885   329   278   194   553   65   571   132   139   403   104   407   186   103   404     25   170   430   32   163   79   195   849   67   739   133   133   125   106   839   187   10   001   147   88     26   172   294   33   344   80   195   226   67   005   134   132   706   109   496   188   102   007   146   44     27   172   894   33   348   81   196   836   67   183   135   132   235   107   43   189   101   61   46   81     28   172   953   34   422   82   197   814   67   306   136   130   373   112   487   19	9	180 896	23 894	63	183 146	47 856	117	168 083	83 864	171	116 052	143 722
12	10	179 155	23 663	64	182 387	49 188	118	168 487	85 006	172	114 542	144 089
18	11	177 690	23 914	65	183 017	49 985	119	168 164	85 466	173	114 508	144 575
14   172 706	12	172 597	28 130	66	183 428	51 203	120	166 862	85 142	174	114 175	145 471
15	13	170 914	26 020	67	185 010	52 222	121	161 589	85 676	175	113 204	145 542
16	14	172 706	28 499	68	185 980	53 259	122	161 061	87 063	176	112 417	145 056
17	15	172 110	28 781	69	187 107	54 862	123	160 245	88 133	177	111 394	146 082
18	16	172 226	29 906	70	187 558	56 753	124	151 976	92 245	178	110 841	146 482
19	17	171 254	30 102	71	188 418	57 335	125	149 818	93 522	179	109 441	146 072
20	18	171 568	30 715	72	188 704	58 444	126	148 234	96 218	180	107 205	145 331
173   173   174   175	19	171 531	30 136	73	188 007	59 507	127	145 509	98 760	181	104 697	145 495
22 174 097 32 241 76 191 530 64 630 130 142 989 102 211 184 103 391 147 47 23 173 804 32 086 77 193 300 65 535 131 141 826 103 117 185 103 482 146 95 24 173 885 32 902 78 194 553 66 571 132 139 403 104 037 186 103 403 147 56 25 170 430 32 163 79 195 849 67 739 133 133 125 106 839 187 103 027 147 21. 26 172 446 33 344 80 195 226 67 005 134 132 706 109 496 188 102 007 146 44 27 172 894 33 948 81 196 856 67 183 135 132 235 110 743 189 101 661 146 81. 28 172 953 34 422 82 197 814 67 306 136 130 573 112 487 190 100 769 147 68. 29 173 611 34 752 83 197 928 68 257 137 128 631 113 957 191 100 219 146 92 30 173 755 35 622 84 198 234 69 007 138 128 258 114 477 192 99 879 145 82 31 173 566 35 782 85 193 001 69 903 139 127 377 116 165 193 98 451 143 89 32 174 134 36 418 86 193 099 71 257 140 126 610 117 613 194 97 787 145 23 33 175 123 36 663 87 171 272 65 220 141 125 933 119 383 195 97 118 143 64 34 175 826 37 396 88 171 545 65 752 142 126 024 120 105 196 94 812 138 80 35 175 372 37 845 89 172 224 66 194 143 125 267 121 028 197 92 516 139 15 36 174 103 37 96 90 173 275 67 638 144 124 467 121 611 198 92 678 141 38 37 175 763 38 497 91 173 754 68 722 145 122 250 122 475 199 92 828 142 43 38 176 389 39 64 92 173 726 69 558 146 123 106 123 917 200 92 576 142 32 39 177 217 40 349 26 95 173 335 71 394 149 123 665 126 563 203 92 271 141 72 42 178 337 41 443 96 173 388 71 388 71 38 149 123 665 126 563 203 92 71 141 72 42 178 337 04 14 43 96 173 385 71 394 149 123 665 126 563 203 92 771 141 72 44 179 170 41 617 98 167 786 71 643 152 123 405 124 859 206 91 318 140 61 45 179 162 40 703 99 168 126 71 222 153 123 381 133 761 207 91 487 141 29 46 180 297 41 875 100 168 131 71 099 154 124 157 134 610 208 90 757 141 37 47 178 739 42 200 101 167 871 71 143 155 124 845 139 072 211 89 773 143 46 48 178 796 42 188 102 169 141 71 485 156 124 217 135 200 210 90 255 142 25 53 167 935 39 000 107 163 701 80 505 161 126 697 137 546 214 89 115 142 62 53 167 935 39 000 107 163 701 80 505 161 126 744 137 97 012 13 89 307 121 89 515 142 62 53 167 935	20	172 645	31 180	74	189 657	61 314	128	144 646	99 835	182	104 256	146 244
23	21	173 434	31 539	75	190 565	63 298	129	143 960	101 157	183	103 645	147 442
24 173 885 32 902 78 194 553 66 571 132 139 403 140 37 186 103 403 147 56 25 170 430 32 163 79 195 849 67 739 133 133 125 106 839 187 103 027 147 21. 26 172 446 33 344 80 195 226 67 005 134 132 706 109 496 188 102 007 146 44. 27 172 894 33 948 81 196 856 67 183 135 132 235 110 743 189 101 661 146 81. 28 172 953 34 422 82 197 814 67 306 136 130 573 112 487 190 100 769 147 68. 29 173 611 34 752 83 197 928 68 257 137 128 631 113 957 191 100 219 146 92. 30 173 755 35 622 84 198 234 69 007 138 128 258 114 477 192 99 879 145 82. 31 173 566 35 782 85 193 001 69 903 139 127 377 116 165 193 98 451 143 89. 32 174 134 36 418 86 193 059 71 257 140 126 610 176 13 194 97 787 145 23. 33 175 123 36 663 87 717 272 65 220 141 125 933 193 83 195 97 118 143 69. 34 175 826 37 396 88 171 545 65 752 142 126 024 120 105 196 94 812 138 80. 35 175 372 37 845 89 172 224 66 194 143 125 267 121 028 197 92 516 139 15. 36 174 105 37 968 90 173 275 67 638 144 124 467 121 611 198 92 678 141 38. 37 175 763 38 497 91 173 754 68 722 145 122 250 122 475 199 92 828 142 43. 38 176 389 39 694 92 173 756 69 558 146 123 405 124 865 201 93 469 141 76. 40 177 588 40 689 94 173 288 710 54 148 123 343 125 470 20 92 576 142 32. 39 177 217 40 349 93 173 090 70 213 147 123 405 124 865 201 93 469 141 76. 41 177 621 40 90 39 91 173 875 87 113 123 30 124 69 20 92 576 142 32. 41 177 621 40 90 99 173 815 71 688 150 122 866 125 750 20 99 30 73 142 09. 44 179 170 41 617 98 167 786 71 643 152 123 405 124 657 20 99 90 177 142 64 179 170 14 617 98 167 786 71 643 152 123 405 125 505 91 106 139 87. 44 179 170 41 617 98 167 786 71 643 152 123 405 125 505 91 106 139 87. 45 179 162 40 703 99 168 126 71 222 153 123 381 133 761 207 91 487 141 29. 46 180 297 41 875 100 168 131 71 099 154 124 157 134 610 208 90 757 141 37. 47 178 739 42 200 101 167 871 71 143 155 124 854 139 072 211 89 773 142 64. 48 178 796 42 188 102 169 141 71 485 156 124 217 135 200 210 90 255 142 55 143 15 166 248 39 598 105 163 409 78 792 159 125 048 139 072 211 89 773 144 42 55 166 63 77 39 655 106 136 4	22	174 097	32 241	76	191 530	64 630	130	142 989	102 211	184	103 391	147 478
25 170 430 32 163 79 195 849 67 739 133 133 125 106 839 187 103 027 147 21 26 172 446 33 344 80 195 226 67 005 134 132 706 109 496 188 102 007 146 44 27 172 894 33 948 81 196 856 67 183 135 132 235 110 743 189 101 661 146 81. 28 172 953 34 422 82 197 814 67 306 136 130 573 112 487 190 100 769 147 68 29 173 611 34 752 83 197 928 68 257 137 128 631 113 957 191 100 219 146 92 30 173 755 35 622 84 198 234 69 007 138 128 258 114 477 192 99 879 145 82 31 173 566 35 782 85 193 001 69 903 139 127 377 116 165 193 98 451 143 89 32 174 134 36 418 86 193 059 71 257 140 126 610 117 613 194 97 787 145 23 33 175 123 36 663 87 171 272 65 220 141 125 933 193 83 195 97 118 143 69 34 175 826 37 396 88 171 545 65 752 142 126 024 120 105 196 94 812 138 80 35 175 337 37 845 89 172 224 66 194 143 125 267 121 028 197 92 516 139 15 36 174 105 37 968 90 173 275 67 638 144 124 467 121 611 198 92 678 141 88 37 175 763 38 497 91 173 754 68 722 145 122 250 122 475 199 92 828 142 43 38 176 389 39 694 92 173 726 69 558 146 123 106 123 917 200 92 576 142 32 39 177 217 40 349 93 173 090 70 213 147 123 66 123 917 200 92 576 142 32 40 177 888 40 689 94 173 288 710 54 148 123 343 125 470 202 93 073 142 09 40 177 888 40 689 94 173 288 710 54 148 123 343 125 470 202 93 073 142 09 41 177 621 40 926 95 173 335 71 394 149 123 665 126 563 203 92 271 141 72 42 178 370 41 443 96 173 815 71 688 150 122 664 127 825 205 91 06 139 87 44 179 170 41 617 98 167 786 71 643 152 123 406 133 459 206 91 318 140 61 45 179 162 40 703 99 168 126 71 222 153 123 381 133 761 207 91 487 141 29 46 180 297 41 875 100 168 131 71 099 154 124 157 134 610 208 90 757 141 37 47 178 739 42 200 101 167 871 71 143 155 124 354 134 768 209 90 197 142 64 48 178 796 42 188 102 169 141 71 485 156 124 217 135 200 210 90 255 143 25 49 162 842 37 985 103 162 607 77 840 157 125 048 139 072 211 89 773 143 46 50 165 422 39 304 104 163 161 78 105 185 126 541 137 307 212 89 581 142 25 51 166 137 39 665 106 163 540 80 196 160 126 697 137 546 214 89 115 142 62 53 167 935 39000 107 163 701 80 505 161	23	173 804	32 086	77	193 300	65 535	131	141 826	103 117	185	103 482	146 958
26 172 446 33 344 80 195 226 67 005 134 132 706 109 496 188 102 007 146 44 27 172 894 33 948 81 196 856 67 183 135 132 235 110 743 189 101 661 146 81. 28 172 953 34 422 82 197 814 67 306 136 130 573 112 487 190 100 769 147 68. 29 173 611 34 752 83 197 928 68 257 137 128 631 113 957 191 100 219 146 92 30 173 755 35 622 84 198 234 69 007 138 128 258 114 477 192 99 879 145 82 31 173 566 35 782 85 193 001 69 903 139 127 377 116 165 193 98 451 143 89 32 174 134 36 418 86 193 059 71 257 140 126 610 117 613 194 97 787 145 23 33 175 123 36 663 87 171 272 65 220 141 125 933 119 383 195 97 118 143 69 34 175 826 37 396 88 171 545 65 752 142 126 024 120 105 196 94 812 138 80 35 175 372 37 845 89 172 224 66 194 143 125 267 121 028 197 92 516 139 15 36 174 105 37 968 90 173 275 67 638 144 124 467 121 611 198 92 678 141 38 37 175 763 38 497 91 173 754 68 722 145 122 20 122 475 199 92 828 142 43 38 176 389 39 694 92 173 726 69 558 146 123 106 123 917 200 92 576 142 32 39 177 217 40 349 93 173 090 70 213 147 123 05 124 56 563 203 92 271 141 72 40 177 88 40 689 94 173 288 71054 148 123 305 126 563 203 92 271 141 72 41 177 621 40 926 95 173 335 71 39 41 49 123 065 126 563 203 92 271 141 72 42 178 370 41 443 96 173 818 71 688 150 122 604 127 825 20 30 30 32 271 141 72 43 178 490 41 010 97 166 656 72 203 151 122 866 132 459 206 91 318 140 61 45 179 162 40 703 99 168 126 71 222 153 123 301 133 761 207 91 487 141 29 46 180 297 41 875 100 168 131 71 099 154 124 157 134 610 208 90 757 141 37 47 178 739 42 200 101 167 871 71 143 155 124 354 134 768 209 90 197 142 64 48 178 770 41 617 98 167 786 71 643 152 123 366 132 459 206 91 318 140 61 48 178 796 42 188 102 169 141 71 485 156 124 217 135 200 21 0 90 255 143 25 49 162 842 37 985 103 162 667 77 840 157 125 048 139 072 211 89 773 142 49 162 842 37 985 103 162 667 77 840 157 125 048 139 072 211 89 773 142 49 162 648 39 598 105 163 469 78 792 159 125 048 139 072 21 189 773 142 49 162 648 39 598 105 163 469 78 792 159 125 048 139 072 21 189 753 142 62 163 317 39 665 106 163 540 80 196 160	24	173 885	32 902	78	194 553	66 571	132	139 403	104 037	186	103 403	147 569
28   172 953   34 482   82   197 814   67 306   136   130 573   112 487   190   100 769   147 68   29   173 611   34 752   83   197 928   68 257   137   128 631   113 957   191   100 219   146 92 30   173 755   35 622   84   198 234   69 007   138   128 281   114 477   192   99 879   145 82 31   173 566   35 782   85   193 001   69 903   139   127 377   116 165   193   98 451   143 89   32   174 134   36 418   86   193 059   71 257   140   126 610   117 613   194   97 787   145 23   33   175 123   36 663   87   171 272   65 220   141   125 933   119 383   195   97 118   143 664   175 826   37 396   88   171 545   65 752   142   126 024   120 105   196   94 812   138 80   35   175 372   37 845   89   172 224   66 194   143   125 267   121 028   197   92 516   139 15   36 174 105   37 968   90   173 275   67 638   144   124 467   121 611   198   92 678   141 38   37   175 763   38 497   91   173 754   68 752   145   122 250   122 475   199   92 828   142 43 39   177 217   40 349   93   173 090   70 213   147   123 405   124 65   201   93 469   141 76 24 40 926   95   173 335   71 394   149   123 405   126 645   127 825   204   92 107 3 64   177 717 0 41 617   98   173 815   71 688   150   122 664   127 825   204   92 107 1 66 656   72 203   151   122 86   132 575   205   91 106   39 87   44   179 170   41 617   98   167 786   71 643   152   133 65   133 57   134 610   208   90 179   142 64   179 170   41 617   98   167 786   71 643   152   123 365   123 549   206   91 318   140 61   177 879   42 200   101   167 871   71 143   155   123 345   134 768   209   90 197   142 64   187 879   42 200   101   167 871   71 143   155   124 354   134 768   209   90 197   142 64   187 879   42 80   101   167 871   71 143   155   124 354   134 768   209   90 197   142 64   187 879   42 80   101   167 871   71 143   155   124 354   134 768   209   90 197   142 64   187 879   42 80   101   167 871   71 143   155   124 354   134 768   209   90 197   142 64   187 879   42 80   101   167 871   71 143   155   124 354   134 768   209	25	170 430	32 163	79	195 849	67 739	133	133 125	106 839	187	103 027	147 215
28         172 953         34 422         82         197 814         67 306         136         130 573         112 487         190         100 769         147 68           29         173 611         34 752         83         197 928         68 257         137         128 631         113 957         191         100 219         146 92           30         173 755         35 622         84         198 234         69 007         138         128 258         114 477         192         99 879         145 82           31         173 566         35 782         85         193 001         69 903         139         127 377         116 165         193         98 451         143 89           32         174 134         36 418         86         193 059         71 257         140         126 610         117 613         194         97 87         145 23           33         175 123         36 663         87         171 272         65 220         141         125 933         119 383         195         97 118         143 66           34         175 826         37 396         80         173 275         67 538         144         124 467         121 611         198         92 678 <td>26</td> <td>172 446</td> <td>33 344</td> <td>80</td> <td>195 226</td> <td>67 005</td> <td>134</td> <td>132 706</td> <td>109 496</td> <td>188</td> <td>102 007</td> <td>146 448</td>	26	172 446	33 344	80	195 226	67 005	134	132 706	109 496	188	102 007	146 448
29         173 611         34 752         83         197 928         68 257         137         128 631         113 957         191         100 219         146 92           30         173 755         35 622         84         198 234         69 007         138         128 258         114 477         192         99 879         145 82           31         173 566         35 782         85         193 001         69 903         139         127 377         116 165         193         98 451         143 89           32         174 134         36 418         86         193 059         71 257         140         126 610         117 613         194         97 787         145 23           33         175 123         36 663         87         171 272         65 220         141         125 933         119 383         195         97 118         143 66           34         175 826         37 396         88         171 545         65 752         142         126 024         120 105         196         94 812         138 80           35         175 372         37 845         89         172 224         66 194         143         125 267         12 10 18         99         282 81 <td>27</td> <td>172 894</td> <td>33 948</td> <td>81</td> <td>196 856</td> <td>67 183</td> <td>135</td> <td>132 235</td> <td>110 743</td> <td>189</td> <td>101 661</td> <td>146 815</td>	27	172 894	33 948	81	196 856	67 183	135	132 235	110 743	189	101 661	146 815
30	28	172 953	34 422	82	197 814	67 306	136	130 573	112 487	190	100 769	147 688
31         173         566         35         782         85         193         001         69         903         139         127         377         116         165         193         98         451         143         98         32         174         134         36         18         86         193         059         71         257         140         126         610         117         613         194         97         787         71         452         33         175         122         36         663         87         171         272         65         220         141         125         933         195         97         118         143         66         173         175         66         88         171         125         66         142         126         024         120         105         196         94         812         138         80         35         175         37         88         90         172         224         66         194         143         125         67         121         142         126         022         152         153         139         142         143         38         171	29	173 611	34 752	83	197 928	68 257	137	128 631	113 957	191	100 219	146 920
32         174 134         36 418         86         193 059         71 257         140         126 610         117 613         194         97 787         145 23           33         175 123         36 663         87         171 272         65 220         141         125 933         119 383         195         97 118         143 66           34         175 826         37 396         88         171 545         65 752         142         126 024         120 105         196         94 812         138 80           35         175 372         37 845         89         172 224         66 194         143         125 267         121 028         197         92 516         139 15           36         174 105         37 986         90         173 275         67 638         144         124 467         121 611         198         92 678         141 38           37         175 763         38 497         91         173 754         68 752         145         122 250         122 475         199         92 828         142 43           38         177 177         40 349         93         173 750         70 213         147         123 405         124 865         201         93 409	30	173 755	35 622	84	198 234	69 007	138	128 258	114 477	192	99 879	145 828
33         175         123         36         663         87         171         272         65         220         141         125         933         119         383         195         97         118         143         66         34         175         826         37         396         88         171         545         65         752         142         126         024         120         105         196         94         812         138         80           35         175         37         845         89         172         224         66         194         143         125         267         121         028         197         92         151         139         15         36         174         103         99         173         75         67         538         144         124         407         121         119         92         28         141         138         36         173         89         173         73         69         558         146         123         106         123         91         21         120         92         576         142         22         39         177         104	31	173 566	35 782	85	193 001	69 903	139	127 377	116 165	193	98 451	143 899
34 175 826 37 396 88 717 545 65 752 142 126 024 120 105 196 94 812 138 80 35 175 372 37 845 89 172 224 66 194 143 125 267 121 028 197 92 516 139 15 36 174 105 37 968 90 173 275 67 638 144 124 467 121 611 198 92 678 141 38 37 175 763 38 497 91 173 754 68 722 145 122 250 122 475 199 92 828 142 43 38 176 389 39 694 92 173 726 69 558 146 123 106 123 917 200 92 576 142 32 39 177 217 40 349 93 173 090 70 213 147 123 405 124 865 201 93 469 141 76 40 177 588 40 689 94 173 288 71 054 148 123 343 125 470 202 93 073 142 09 41 177 621 40 926 95 173 335 71 394 149 123 065 126 563 203 92 271 141 72 42 178 370 41 443 96 173 815 71 688 150 122 664 127 825 204 92 010 140 77 43 178 490 41 061 97 166 656 72 203 151 122 886 132 575 205 91 106 139 87 44 179 170 41 617 98 167 786 71 643 152 123 406 132 459 206 91 318 140 61 45 179 162 40 703 99 168 126 71 222 153 123 348 133 761 207 91 487 141 29 46 180 297 41 875 100 168 131 71 099 154 124 157 134 610 208 90 757 141 37 47 178 739 42 200 101 167 871 71 143 155 124 354 134 768 209 90 197 142 64 48 178 796 42 188 102 169 141 71 485 156 124 217 135 200 210 90 255 143 25 49 162 842 37 985 103 162 967 77 840 157 125 048 139 072 211 89 773 143 46 50 165 422 39 304 104 163 61 78 105 158 126 541 37 307 212 89 581 142 73 51 166 248 39 598 105 163 649 78 792 159 125 048 139 072 213 89 307 142 49 52 166 317 39 665 106 163 540 80 196 160 126 997 137 546 214 89 115 142 62 53 167 935 39 000 107 163 701 80 505 161 126 744 137 990 125 88 708 144 242	32	174 134	36 418	86	193 059	71 257	140	126 610	117 613	194	97 787	145 235
35 175 372 37 845 89 172 224 66 194 143 125 267 121 028 197 92 516 139 15 36 174 105 37 968 90 173 275 67 638 144 124 467 121 611 198 92 678 141 38 37 175 763 38 497 91 173 754 68 722 145 122 250 122 475 199 92 828 142 43 38 176 389 39 694 92 173 726 69 558 146 123 106 123 917 200 92 576 142 32 39 177 217 40 349 93 173 090 70 213 147 123 405 124 865 201 93 469 141 76 40 177 588 40 689 94 173 288 71 054 148 123 343 125 470 202 93 073 142 09 41 177 621 40 926 95 173 335 71 394 149 123 065 126 563 203 92 271 141 72 42 178 370 41 443 96 173 815 71 688 150 122 664 127 825 204 92 010 140 77 43 178 490 41 061 97 166 656 72 203 151 122 886 132 575 205 91 106 139 87 44 179 170 41 617 98 167 786 71 643 152 123 406 132 459 206 91 318 140 61 80 297 41 875 100 168 131 71 099 154 124 157 134 610 208 90 757 141 37 47 178 739 42 200 101 167 871 71 143 155 124 354 134 610 208 90 757 141 37 47 178 739 42 200 101 167 871 71 143 155 124 354 134 768 209 90 197 142 64 8 178 796 42 188 102 169 141 71 485 156 124 217 135 200 210 90 255 143 25 16 165 242 39 304 104 163 161 78 105 185 125 048 139 072 211 89 773 143 46 10 165 442 39 598 105 163 649 78 792 159 125 048 139 072 213 89 307 142 49 162 483 39 598 105 163 649 78 792 159 125 048 139 072 213 89 307 142 49 52 166 317 39 665 106 163 540 80 196 160 126 997 137 546 214 89 115 142 62 53 167 935 39 000 107 163 701 80 505 161 126 744 137 990 215 88 708 142 42 53 167 935 39 000 107 163 701 80 505 161 126 744 137 990 215 88 708 142 42 53	33	175 123	36 663	87	171 272	65 220	141	125 933	119 383	195	97 118	143 660
36         174 105         37 968         90         173 275         67 638         144         124 467         121 611         198         92 678         141 38           37         175 763         38 497         91         173 754         68 722         145         122 250         122 475         199         92 828         142 43           38         176 389         39 694         92         173 726         69 558         146         123 106         123 917         200         92 576         142 32           39         177 217         40 349         93         173 090         70 213         147         123 405         124 865         201         93 469         141 76           40         177 588         40 689         94         173 288         71 054         148         123 343         125 470         202         93 073         142 09           41         177 621         40 926         95         173 335         71 394         149         123 065         126 563         203         92 271         141 72           42         178 370         41 443         96         173 815         71 688         150         122 664         127 825         204         92 010	34	175 826	37 396	88	171 545	65 752	142	126 024	120 105	196	94 812	138 806
37         175 763         38 497         91         173 754         68 722         145         122 250         122 475         199         92 828         142 43           38         176 389         39 694         92         173 726         69 558         146         123 106         123 917         200         92 576         142 32           39         177 217         40 349         93         173 090         70 213         147         123 405         124 865         201         93 469         141 76           40         177 588         40 689         94         173 288         71 054         148         123 343         125 470         202         93 073         142 09           41         177 621         40 926         95         173 335         71 394         149         123 065         126 563         203         92 271         141 72           42         178 370         41 443         96         173 815         71 688         150         122 664         127 825         204         92 010         140 77           43         178 490         41 061         97         166 656         72 203         151         122 886         132 575         205         91 106	35	175 372	37 845	89	172 224	66 194	143	125 267	121 028	197	92 516	139 158
38   176 389   39 694   92   173 726   69 558   146   123 106   123 917   200   92 576   142 32 39   177 217   40 349   93   173 000   70 213   147   123 405   124 865   201   93 469   141 76   40   177 588   40 689   94   173 288   71 034   148   123 343   125 470   202   93 073   142 09   41   177 621   40 926   95   173 335   71 394   149   123 065   126 563   203   92 271   141 72   42   178 370   41 443   96   173 815   71 688   150   122 664   127 825   204   92 010   140 77   43   178 499   41 061   97   166 656   72 203   151   122 886   132 575   205   91 106   139 87   44   179 170   41 617   98   167 786   71 643   152   123 405   132 459   206   91 318   140 61   45   179 162   40 703   99   168 126   71 222   153   123 381   133 761   207   91 487   141 29   46   180 297   41 875   100   168 131   71 099   154   124 157   134 610   208   90 757   141 37   47   178 739   42 200   101   167 871   71 143   155   124 354   134 768   209   90 197   142 64   48   178 796   42 188   102   169 141   71 485   156   124 217   135 200   210   90 255   143 25   49   162 842   37 985   103   162 967   77 840   157   125 048   139 072   211   89 773   143 46   50   165 422   39 304   104   163 161   78 105   158   126 541   137 307   212   89 581   142 73   51   166 248   39 598   105   163 469   78 792   159   125 048   139 072   213   89 307   142 49   52   166 317   39 665   106   165 540   80 196   100   126 997   37 546   214   89 115   142 625   53   167 935   39 000   107   163 701   80 505   161   126 744   137 990   215   88 708   142 425   53   167 935   39 000   107   163 701   80 505   161   126 744   137 990   215   88 708   142 425   143 424   144 424   1	36	174 105	37 968	90	173 275	67 638	144	124 467	121 611	198	92 678	141 381
39         177 217         40 349         93         173 090         70 213         147         123 405         124 865         201         93 469         141 76           40         177 588         40 689         94         173 288         71 054         148         123 343         125 470         202         93 073         142 09           41         177 621         40 926         95         173 335         71 394         149         123 065         126 563         203         92 271         141 72           42         178 370         41 443         96         173 815         71 688         150         122 664         127 825         204         92 010         140 77           43         178 490         41 061         97         166 656         72 203         151         122 886         132 575         205         91 106         139 87           44         179 170         41 617         98         167 786         71 643         152         123 406         132 459         206         91 318         140 61           45         179 162         40 703         99         168 126         71 222         153         123 381         133 761         207         91 487	37	175 763	38 497	91	173 754	68 722	145	122 250	122 475	199	92 828	142 434
40 177 588 40 689 94 173 288 71 034 148 123 343 125 470 202 93 073 142 09 41 177 621 40 926 95 173 335 71 394 149 123 065 126 563 203 92 271 141 72 42 178 370 41 443 96 173 815 71 688 150 122 664 127 825 204 92 010 140 77 43 178 490 41 061 97 166 656 72 203 151 122 886 132 575 205 91 106 139 87 44 179 170 41 617 98 167 786 71 643 152 123 406 132 459 206 91 318 140 61 45 179 162 40 703 99 168 126 71 222 153 123 381 133 761 207 91 487 141 29 46 180 297 41 875 100 168 131 71 099 154 124 157 134 610 208 90 757 141 37 47 178 739 42 200 101 167 871 71 143 155 124 354 134 768 209 90 197 142 64 48 178 796 42 188 102 169 141 71 485 156 124 217 135 200 210 90 255 143 25 49 162 842 37 985 103 162 967 77 840 157 125 048 139 072 211 89 773 143 46 50 165 422 39 304 104 163 161 78 105 158 126 541 137 307 212 89 581 142 73 51 166 248 39 598 105 163 469 78 792 159 125 048 139 072 213 89 307 142 49 52 166 317 39 665 106 163 540 80 196 100 126 997 137 546 214 89 115 142 62 53 167 935 39 000 107 163 701 80 505 161 126 744 137 990 215 88 708 142 42 53	38	176 389	39 694	92	173 726	69 558	146	123 106	123 917	200	92 576	142 328
41 177 621 40 926 95 173 335 71 394 149 123 065 126 563 203 92 271 141 72 42 178 370 41 443 96 173 815 71 688 150 122 664 127 825 204 92 010 140 77 43 178 490 41 061 97 166 656 72 203 151 122 886 132 75 205 91 106 139 87 44 179 170 41 617 98 167 786 71 643 152 123 406 132 459 206 91 318 140 61 45 179 162 40 703 99 168 126 71 222 153 123 381 133 761 207 91 487 141 29 46 180 297 41 875 100 168 131 71 099 154 124 157 134 610 208 90 757 141 37 47 178 739 42 200 101 167 871 71 143 155 124 354 134 768 209 90 197 142 64 8 178 796 42 188 102 169 141 71 485 156 124 217 135 200 210 90 255 143 25 49 162 842 37 985 103 162 967 77 840 157 125 048 139 072 211 89 773 143 46 50 165 422 39 304 104 163 161 78 105 188 126 541 137 307 212 89 581 142 73 51 166 248 39 598 105 163 469 78 792 159 125 048 139 072 213 89 307 142 49 52 166 317 39 665 106 163 540 80 196 160 126 997 137 546 214 89 115 142 62 53 167 935 39 000 107 163 701 80 505 161 126 744 137 990 215 88 708 142 42 53	39	177 217	40 349	93	173 090	70 213	147	123 405	124 865	201	93 469	141 767
42 178 370 41 443 96 173 815 71 688 150 122 664 127 825 204 92 010 140 77 43 178 490 41 061 97 166 656 72 203 151 122 886 132 575 205 91 106 139 87 44 179 170 41 617 98 167 786 71 643 152 123 406 132 459 206 91 318 140 61 45 179 162 40 703 99 168 126 71 222 153 123 381 133 761 207 91 487 141 29 46 180 297 41 875 100 168 131 71 099 154 124 157 134 610 208 90 757 141 37 47 178 739 42 200 101 167 871 71 143 155 124 354 134 768 209 90 197 142 64 8 178 796 42 188 102 169 141 71 485 156 124 217 135 200 210 90 255 143 25 49 162 842 37 985 103 162 967 77 840 157 125 048 139 072 211 89 773 143 46 50 165 422 39 304 104 163 161 78 105 188 126 541 137 307 212 89 581 142 73 166 248 39 598 105 163 469 78 792 159 125 048 139 072 213 89 307 142 49 52 166 317 39 665 106 163 540 80 196 160 126 997 137 546 214 89 115 142 62 53 167 935 39 000 107 163 701 80 505 161 126 744 137 990 215 88 708 142 42 53	40	177 588	40 689	94	173 288	71 054	148	123 343	125 470	202	93 073	142 096
43         178 490         41 061         97         166 656         72 203         151         122 886         132 575         205         91 106         139 87           44         179 170         41 617         98         167 786         71 643         152         123 406         132 459         206         91 318         140 61           45         179 162         40 703         99         168 126         71 222         153         123 381         133 761         207         91 487         141 29           46         180 297         41 875         100         168 131         71 099         154         124 157         134 610         208         90 757         141 37           47         178 739         42 200         101         167 871         71 143         155         124 354         134 768         209         90 197         142 64           48         178 796         42 188         102         169 141         71 485         156         124 217         135 200         210         90 255         143 25           49         162 842         37 985         103         162 967         77 840         157         125 048         139 072         211         89 781<	41	177 621	40 926	95	173 335	71 394	149	123 065	126 563	203	92 271	141 727
44         179 170         41 617         98         167 786         71 643         152         123 406         132 459         206         91 318         140 61           45         179 162         40 703         99         168 126         71 222         153         123 381         133 761         207         91 487         141 29           46         180 297         41 875         100         168 131         71 099         154         124 157         134 610         208         90 757         141 37           47         178 739         42 200         101         167 871         71 143         155         124 354         134 768         209         90 197         142 64           48         178 796         42 188         102         169 141         71 485         156         124 217         135 200         210         90 255         143 25           49         162 842         37 985         103         162 967         77 840         157         125 048         139 072         211         89 751         143 46           50         165 422         39 304         104         163 161         78 105         158         126 541         137 307         212         89 581	42	178 370	41 443	96	173 815	71 688	150	122 664	127 825	204	92 010	140 774
45 179 162 40 703 99 168 126 71 222 153 123 381 133 761 207 91 487 141 29 46 180 297 41 875 100 168 131 71 099 154 124 157 134 610 208 90 757 141 37 47 178 739 42 200 101 167 871 71 143 155 124 354 134 768 209 90 197 142 64 48 178 796 42 188 102 169 141 71 485 156 124 217 135 200 210 90 255 143 25 49 162 842 37 985 103 162 967 77 840 157 125 048 139 072 211 89 773 143 46 50 165 422 39 304 104 163 161 78 105 158 126 541 137 307 212 89 581 142 73 51 166 248 39 598 105 163 469 78 792 159 125 048 139 072 213 89 307 142 49 52 166 317 39 665 106 163 540 80 196 160 126 997 137 546 214 89 115 142 62 53 167 935 39 000 107 163 701 80 505 161 126 744 137 990 215 88 708 142 42	43	178 490	41 061	97	166 656	72 203	151	122 886	132 575	205	91 106	139 870
46         180 297         41 875         100         168 131         71 099         154         124 157         134 610         208         90 757         141 37           47         178 739         42 200         101         167 871         71 143         155         124 354         134 768         209         90 197         142 64           48         178 796         42 188         102         169 141         71 485         156         124 217         135 200         210         90 255         143 25           49         162 842         37 985         103         162 967         77 840         157         125 048         139 072         211         89 751         143 46           50         165 422         39 304         104         163 161         78 105         185 126 541         137 307         212         89 581         142 73           51         166 248         39 598         105         163 469         78 792         159         125 048         139 072         213         89 307         142 49           52         166 317         39 665         106         163 540         80 196         160         126 997         137 546         214         89 115         <	44	179 170	41 617	98	167 786	71 643	152	123 406	132 459	206	91 318	140 615
47         178 739         42 200         101         167 871         71 143         155         124 354         134 768         209         90 197         142 64           48         178 796         42 188         102         169 141         71 485         156         124 217         135 200         210         90 255         143 25           49         162 842         37 985         103         162 967         77 840         157         125 048         139 072         211         89 787         143 46           50         165 422         39 304         104         163 161         78 105         158         126 541         137 307         212         89 581         142 73           51         166 248         39 598         105         163 469         78 792         159         125 048         139 072         213         89 307         142 49           52         166 317         39 665         106         163 540         80 196         160         126 997         137 546         214         89 115         142 62           53         167 935         39 000         107         163 701         80 505         161         126 744         137 990         215         88 7	45	179 162	40 703	99	168 126	71 222	153	123 381	133 761	207	91 487	141 296
48     178 796     42 188     102     169 141     71 485     156     124 217     135 200     210     90 255     143 25       49     162 842     37 985     103     162 967     77 840     157     125 048     139 072     211     89 751     143 46       50     165 422     39 304     104     163 161     78 105     158     126 541     137 307     212     89 581     142 73       51     166 248     39 598     105     163 469     78 792     159     125 048     139 072     213     89 307     142 49       52     166 317     39 665     106     163 540     80 196     160     126 997     137 546     214     89 115     142 62       53     167 935     39 000     107     163 701     80 505     161     126 744     137 990     215     88 708     142 42	46	180 297	41 875	100	168 131	71 099	154	124 157	134 610	208	90 757	141 370
49         162 842         37 985         103         162 967         77 840         157         125 048         139 072         211         89 773         143 46           50         165 422         39 304         104         163 161         78 105         158         126 541         137 307         212         89 581         142 73           51         166 248         39 598         105         163 469         78 792         159         125 048         139 072         213         89 307         142 49           52         166 317         39 665         106         163 540         80 196         160         126 997         137 546         214         89 115         142 62           53         167 935         39 000         107         163 701         80 505         161         126 744         137 990         215         88 708         142 42	47	178 739	42 200	101	167 871	71 143	155	124 354	134 768	209	90 197	142 645
50     165 422     39 304     104     163 161     78 105     158     126 541     137 307     212     89 581     142 73       51     166 248     39 598     105     163 469     78 792     159     125 048     139 072     213     89 307     142 49       52     166 317     39 665     106     163 540     80 196     160     126 997     137 546     214     89 115     142 62       53     167 935     39 000     107     163 701     80 505     161     126 744     137 990     215     88 708     142 42	48	178 796	42 188	102	169 141	71 485	156	124 217	135 200	210	90 255	143 251
51     166 248     39 598     105     163 469     78 792     159     125 048     139 072     213     89 307     142 49       52     166 317     39 665     106     163 540     80 196     160     126 997     137 546     214     89 115     142 62       53     167 935     39 000     107     163 701     80 505     161     126 744     137 990     215     88 708     142 42	49	162 842	37 985	103	162 967	77 840	157	125 048	139 072	211	89 773	143 462
52 166 317 39 665 106 163 540 80 196 160 126 997 137 546 214 89 115 142 62 53 167 935 39 000 107 163 701 80 505 161 126 744 137 990 215 88 708 142 42	50	165 422	39 304	104	163 161	78 105	158	126 541	137 307	212	89 581	142 730
53   167 935   39 000   107   163 701   80 505   161   126 744   137 990   215   88 708   142 42	51	166 248	39 598	105	163 469	78 792	159	125 048	139 072	213	89 307	142 493
<del>                                     </del>	52	166 317	39 665	106	163 540	80 196	160	126 997	137 546	214	89 115	142 626
54   167 511   39 213   108   163 118   80 493   162   126 511   138 866   216   88 455   141 64	53	167 935	39 000	107	163 701	80 505	161	126 744	137 990	215	88 708	142 428
	54	167 511	39 213	108	163 118	80 493	162	126 511	138 866	216	88 455	141 646

Źródło: Own elaboration based on government reports from various years.