THE WALBRZYZCH SPECIAL ECONOMIC ZONE

“INVEST-PARK”

Join the best
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1</td>
</tr>
<tr>
<td>Range</td>
<td>2</td>
</tr>
<tr>
<td>Why is it worth to invest in the Wałbrzych Special Economic Zone</td>
<td>3</td>
</tr>
<tr>
<td>Tax Exemptions</td>
<td>4</td>
</tr>
<tr>
<td>Location</td>
<td>8</td>
</tr>
<tr>
<td>Development of the WSEZ</td>
<td>9</td>
</tr>
<tr>
<td>Investments in the WSEZ</td>
<td>10</td>
</tr>
<tr>
<td>Advantages of conducting service activity in the WSEZ</td>
<td>12</td>
</tr>
<tr>
<td>Procedure leading to the land sale and issuance of the permit to run business activity in the Zone</td>
<td>13</td>
</tr>
<tr>
<td>Lower Silesia Province</td>
<td>14</td>
</tr>
<tr>
<td>Opolskie Province</td>
<td>16</td>
</tr>
<tr>
<td>Wielkopolskie Province</td>
<td>18</td>
</tr>
<tr>
<td>Lubuskie Province</td>
<td>20</td>
</tr>
</tbody>
</table>
Introduction

The Wałbrzych Special Economic Zone “INVEST-PARK” is one of the most quickly developing industrial zones in Poland.

The areas of the WSEZ “INVEST-PARK” are situated in south-western part of Poland, in the region characterized by the convenient geographical location and the vicinity of the Czech Republic and Germany borders.

The areas proposed to the entrepreneurs who would like to conduct business activity within the area of the Wałbrzych Special Economic Zone “INVEST-PARK” are green-field areas, with good communication within the Subzone, as well as good communication with the greatest industrial centre in Poland and Europe. Those areas have a developed technical infrastructure net. There is availability of qualified labor force. That allows Investors to develop dynamically.

Investors wishing to start their business activities in the WSEZ “INVEST-PARK” will enjoy tax exemptions and incentives, which increase the investment capacities and possibilities. A mix of attractive conditions for investment offered by the WSEZ, qualified and skilled labour force available locally in the region, as well as the location of the Wałbrzych Region and its development opportunities provide potential investors with conditions facilitating targeted growth and development dynamics.

We convinced almost 200 investors, including Toyota Motor Corporation, Cersanit, Faurecia, NSK Steering Systems Europe, Mando Corporation, Bosch, Colgate, General Electric, Metzeler, Henkel – Ceresit, Lotte, Ronal, IBM, Marcegaglia, Bridgestone, which have built or are building their factories in the zone and their initial plans have been considerably exceeded. We would like to ensure you that entrepreneurs interested in conducting business activity within the area of the Wałbrzych Special Economic Zone may count on support and help secured by the Management Board and employees of the WSEZ “INVEST-PARK” – in the stage of planning and realization of the investment.

We encourage you to invest in the WSEZ “INVEST-PARK”

The Wałbrzych Special Economic Zone “INVEST-PARK” – Join the best!

Management Board
Range

41 Subzones on the area of Poland

25 Subzones in Lower Silesia Voivodeship

4 Voivodeships, in which WSEZ has its subzones
Why is it worth to invest in the Wałbrzych Special Economic Zone

System of tax exemptions
» income tax exemptions
» real estate tax exemptions
» funds and grants

Rich offer of the investment grounds
» specially prepared allotments
» developed communication Network
» full and complete accessibility to the technical infrastructure
» convenient geographical location in the vicinity of the Czech Republic and Germany

Attractive labour market
» competitive labor costs
» qualified labor force
» well-developed educational system

Well-developed region
» rich industrial traditions
   further development prospects
   developed system of financial and banking services
   abundant offer of leisure time facilities, numerous tourist attractions

Comprehensive help secured by the Company Managing the Zone
» short and clear procedure leading to purchasing land in the WSEZ
» support at each stage of planning and realization of the investment as well as during current business

Rich offer of industrial properties
» real estates designated for BPO services centers
» production halls and warehouses
» conference rooms
Tax Exemptions

The Walbrzych Special Economic Zone “INVEST-PARK” has been established based on the Ordinance by the Council of Ministers dated 15 April, 1997 until 2020.

During that time entrepreneurs investing within the area of the WSEZ “INVEST-PARK” can obtain public aid based on new investment’s costs or based on creation of new work places, related to a given investment, in a form of income tax exemption.

In case the entrepreneur benefits from public aid allocated for the new investment’s costs, he can obtain public aid up to 50% of investment costs qualified for inclusion in the public aid in case of Opolskie Province and Lubuskie Province and up to 40% in case of Lower Silesia Province and Wielkopolskie Province.

The entrepreneur is not allowed to transfer the ownership of elements of the assets which the investment expenditures were connected with – for a five-year period (in case of small and medium-sized entrepreneurs – three-year period) from the date of inputting into fixed assets register and intangible and legal assets, according to provisions on income tax, and the entrepreneur is obliged to conduct business activity for the time not shorter than 5 years (in case of small and medium-sized entrepreneurs not shorter than 3-year period) starting from the completion of the investment. The minimum amount of investment costs which are described above amounts to Euro 100,000. Other condition, which must be fulfilled to apply for public aid based on new investment, is the share of entrepreneur’s own funds (understood as funds, which were not received as a part of granted public aid), at the

The costs qualified for the public aid include:

» purchase price of the ownership title or perpetual usufruct right to the lands;

» purchase price or costs of manufacturing, within one’s capacity, of fixed assets, provided that they are classified, under separate regulations, as elements of taxpayer’s property;

» costs of extension or modernization of the existing fixed assets;

» purchase price of intangible assets connected with the transfer of technology through the acquisition of patent rights, licences, know-how or unpatented technical knowledge;
amount of at least 25% of the total cost of a new investment. In case the entrepreneur benefits from public aid allocated for creation of new work places, the public aid amounts up to 50% of two-year labour costs borne for newly employed employees (including gross salaries increased by all obligatory payments related to employment of employees, borne by the entrepreneur from the date, when the employees were employed) in case of Opolskie Province and Lubuskie Province and up to 40% in case of Lower Silesia and Wielkopolskie Province, however it is required to keep newly created work places for at least a 5-year period (in case of small and medium-sized entrepreneurs for at least a 3-year period).

The public aid granted to the small sized entrepreneur increases:

- from 50% up to 70% in Opolskie and Lubuskie Voivodeship,
- from 40% up to 60% in Lower Silesia and Wielkopolskie Voivodeship,

in case of medium sized entrepreneur:

- from 40% up to 50% in Lower Silesia and Wielkopolskie Voivodeship,
- from 50% up to 60% in Opolskie and Lubuskie Voivodeship, of investment costs borne or two-year labour costs of new employed employees.

- costs connected with lease of lands, buildings and structures, provided that the lease period shall be at least 5 years, and in the case of small and medium-sized enterprises – at least 3 years counting from the expected date of new investment termination;
- purchase price of the assets other than lands, buildings and structures covered by the lease, if the lease has the form of financial leasing and covers the obligation to purchase assets upon the expiry of lease period.
Tax Exemptions

In case of subsidy granted to the entrepreneur to realize a **big investment project** (for which qualifying for inclusion in the public aid exceed 50,000,000 Euro) its maximum amount is established according to the following formula:

\[ I = R \times (50,000,000 \text{ Euro} + 0.5 \times B + 0.34 \times C) \]

where:

- \( I \) – amount of aid of the big investment project,
- \( R \) – intensity of aid for the area of the investment location,
- \( B \) – amount of the investment costs qualifying for inclusion in the public aid scheme over 50,000,000 Euro and not exceeding 100,000,000 Euro,
- \( C \) – amount of the investment costs qualifying to obtain public aid exceeding 100,000,000 Euro.

A legal base to benefit from the public aid in a form of corporate income tax exemption is the **permit for conducting business activity** within the area of the Zone, which is issued by the WSEZ “INVEST-PARK”(Ltd.).

The permit for conducting business activity within the area of the Zone is issued for major manufacturing activities and also for some of the services.

**Example calculation of the amount of public aid allocated for the new investment’s costs:**

\[ \text{Amount of income exempted from tax: } \frac{\text{PLN 1.75 million}}{19\%} = \text{PLN 9.2 million} \]

**New investment’s costs:**

- **PLN 500 thousand** – purchasing of the investment ground,
- **PLN 2 million** – hall, facilities, know-how etc.,
- **PLN 2.5 million**

The intensity of public aid granted to the small-sized entrepreneur in Opolskie Province and Lubuskie Province: 70%

Amount of public aid = investment’s value x intensity of public aid

Amount of income exempted from tax:

\[ \text{PLN 1.75 million} \div 19\% = \text{PLN 9.2 million} \]
Definition of small and medium sized enterprises:

<table>
<thead>
<tr>
<th>Type of the enterprise</th>
<th>Number of people employed: annual labor units (RJR)</th>
<th>Annual turnover or Total annual balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medium</td>
<td>&lt; 250</td>
<td>≤ 50 min Euro (1996 – 40 min Euro)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>≤ 43 min Euro (1996 – 27 min Euro)</td>
</tr>
<tr>
<td>Micro</td>
<td>&lt; 50</td>
<td>≤ 10 min Euro (1996 – 7 min Euro)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>≤ 10 min Euro (1996 – 5 min Euro)</td>
</tr>
</tbody>
</table>

On account of the relatively low GDP level in Poland, the thresholds of public assistance are higher than in the majority of the EU states.
The WSEZ “INVEST-PARK” consists of 41 subzones located mainly in Lower Silesia Province, as well as Wielkopolskie, Opolskie and Lubuskie provinces. Some of the subzones are fully developed, in the rest there are still available investment areas. The total area of the WSEZ “INVEST-PARK” is 2,073.72 hectares.

1 subzone in Lubuskie Province
- Szprotawa

7 subzones in Opolskie Province
- Nysa
- Skarbinierz
- Opole
- Kluczbork
- Namysłów
- Praszka
- Prudnik

8 subzones in Wielkopolskie Province
- Krotoszyn
- Śrem
- Września
- Leszno
- Kościan
- Jarocin
- Kalisz
- Rawicz

25 subzones in Lower Silesia Province
- Wałbrzych
- Dzierżoniów
- Nowa Ruda
- Kłodzko
- Żarów
- Jelcz Laskowice
- Kudowa Zdrój
- Wrocław
- Świdnica
- Oława
- Strzelin
- Brzeg Dolny
- Strzegom
- Boleślawiec
- Ząbkowice Śląskie
- Syców
- Wołów
- Wiązów
- Świebodzice
- Bystrzyca Kłodzka
- Twardogóra
- Góra
- Oleśnica
- Bieława
- Piława Górna
The Wałbrzych Special Economic Zone “INVEST-PARK” was founded on April 15th, 1997 within the territory of 256 ha in four subzones in Wałbrzych, Dzierżoniów, Kłodzko and Nowa Ruda. Large interest of entrepreneurs in the investment areas of the Zone and what follows their high degree of development resulted in considerable changes within the territory of the Wałbrzych Special Economic Zone.

In consecutive years the Zone gained new areas in the following provinces: Lower Silesia, Opolskie, Wielkopolskie and Lubuskie. At the end of 2009 the Wałbrzych Special Economic Zone “INVEST-PARK” occupied the area of 1654.5 ha in 38 subzones. At the moment the total area of the WSEZ “INVEST-PARK” is 2073.72 ha, located in 41 subzones.

Several years operation of the Zone Managing Company resulted in almost 200 permits for carrying out business activity within the territory of the Zone. At the end of 2011 there were about 31.3 thousand persons employed within the area of the Zone and the amount of investment expenditures borne by the entrepreneurs operating in the Zone was PLN 13.1 billion. Investment expenditures incurred by the entrepreneurs in the WSEZ were almost 50% higher than their declarations and the number of people employed within the Zone around 50% higher than declared.

### Changes within the area of the WSEZ

- 1998: 256.40 ha
- 2001: 473.80 ha
- 2004: 616.50 ha
- 2009: 1651.52 ha
- 2011: 2073.72 ha

### Employment changes within the WSEZ

- 1998: 719
- 2001: 4,354
- 2004: 10,786
- 2009: 28,468
- 2011: 31,279
Investments in the WSEZ

The entrepreneurs running business activity within the territory of WSEZ “INVEST-PARK” represent the following branches: automotive industry, household appliances production, electro technical and electronic industries, engineering industry, metal processing, construction industry, plastic products production, clothing sector and others. The investments that do dominate within the WSEZ are the automotive industry and household appliances production related.

Investments made by Polish entrepreneurs within the area of WSEZ accounted for 30% whereas foreign entrepreneurs who have built or are just building their plants within the territory of the WSEZ constitute 70% of the investments. They mostly come from the European countries such as Italy, Germany, Sweden, France, Spain, the Netherlands, Great Britain, Denmark, the Czech Republic, Belgium, Ireland, Portugal and Switzerland, as well as from Japan, the USA, the Republic of Korea and the United Arab Emirates.

Great majority of investments in WSEZ is made by the large-sized entrepreneurs employing over 250 people.

The entrepreneurs from Germany, the USA and Japan have the biggest share in employment in the WSEZ. The largest amount of the investment expenditures in the WSEZ was borne by Japanese entrepreneurs.
Entrepreneurs in the WSEZ by the country of origin

- Taiwan
- Other
- Germany
- Italy
- Japan
- Poland

Investment expenditures in the WSEZ by the entrepreneurs country of origin (in Polish currency)

- Germany
- Poland
- South Korea
- Japan

Employment in the WSEZ by the entrepreneurs country of origin

- Germany
- Poland
- South Korea
- Japan

Entrepreneurs in the WSEZ by the size

- Large
- Medium
- Small and Micro

- Taiwan
- Other
- Germany
- Italy
- Japan
- Poland

Investment expenditures in the WSEZ by the entrepreneurs country of origin (in Polish currency)

- Germany
- Poland
- South Korea
- Japan

Employment in the WSEZ by the entrepreneurs country of origin

- Germany
- Poland
- South Korea
- Japan

Entrepreneurs in the WSEZ by the size

- Large
- Medium
- Small and Micro

- Taiwan
- Other
- Germany
- Italy
- Japan
- Poland
Advantages of conducting service activity in the WSEZ

So far favourable conditions of running a business in the WSEZ “INVEST-PARK” were mainly perceived by the manufacturing companies. However, it is worth to emphasize that the companies conducting service activity also have the opportunity to benefit from the incentives offered by the Special Economic Zone. Advantages of service activity in the WSEZ “INVEST-PARK” have already been appreciated by IBM. IBM will operate within Wrocław Subzone where IT Service Delivery Centre will be opened.

The permit for conducting business activity within the WSEZ “INVEST-PARK” is issued for the following services:

» IT services described in section 62 and 63.1 of PKWiU (Polish Classification of Goods and Services),

» Services in scope of financial audit, described in section 69.20.1 of PKWiU,

» Accountancy and book keeping services, described in section 69.20.2 of PKWiU,

» Services in scope of research and technical analysis, described in section 71.2 of PKWiU,

» Services in scope of scientific research and development works, described in section 72 of PKWiU,

» Services of call centres, described in section 82.2 of PKWiU.

The Wałbrzych Special Economic Zone “INVEST-PARK” offers office space indicated for Service Centres located in Wałbrzych and Wrocław.

Example calculation of the amount of public aid allocated for creation of new work places:

<table>
<thead>
<tr>
<th>Assumed employment</th>
<th>Assumed net wage</th>
<th>Monthly labour cost gross (net wage increased by obligatory fees beard by employee and employer)</th>
</tr>
</thead>
<tbody>
<tr>
<td>150 employees</td>
<td>PLN 2,500.00</td>
<td>PLN 4,138.75</td>
</tr>
</tbody>
</table>
Procedure leading to the land sale and issuance of the permit to run business activity in the Zone

WSEZ “INVEST-PARK” Sp. z o.o. (Ltd.) carries out the procedure leading to the land sale and issuance of the permit to run business activity in the area of the Wałbrzych Special Economic Zone. As it results from the experience of the WSEZ there is a possibility of carrying out the procedure leading to the land sale and issuance of the permit to run business activity in the WSEZ “INVEST-PARK”, referring to the land owned by the Zone Managing Company, within approx. 42 days. In case of selling land belonging to the commune, the procedure lasts about 60 days longer.

<table>
<thead>
<tr>
<th>Action</th>
<th>Responsible Entity</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Presentation of the investment offer of the Zone.</td>
<td>WSEZ</td>
<td>1 day</td>
</tr>
<tr>
<td>Negotiations on the conditions of purchasing the real estate (selection of the location by the investor).</td>
<td>WSEZ / Investor</td>
<td>as needed</td>
</tr>
<tr>
<td>Signing the agreement with the investor (the contract of deposit).</td>
<td>WSEZ / Investor</td>
<td>3 days</td>
</tr>
<tr>
<td>Payment of the deposit amount.</td>
<td>Investor</td>
<td>2 days</td>
</tr>
<tr>
<td>Announcing the tender or negotiations in the press.</td>
<td>WSEZ</td>
<td>1 day</td>
</tr>
<tr>
<td>Purchasing of the Specification of Material Terms and Conditions of Combined Tender or Negotiations. Payment of the tender deposit. Submitting of the offer.</td>
<td>Investor</td>
<td>21 days</td>
</tr>
<tr>
<td>Opening of the offers and the work of the tender commission</td>
<td>WSEZ</td>
<td>1 day</td>
</tr>
<tr>
<td>Confirmation of the tender or negotiations results by the Management Board of the WSSE “INVEST-PARK” Sp. z o.o.</td>
<td>WSEZ</td>
<td>2 days</td>
</tr>
<tr>
<td>Confirmation of the tender or negotiations results by the Supervisory Board of the WSSE “INVEST-PARK” Sp. z o.o</td>
<td>WSEZ</td>
<td>7 days</td>
</tr>
<tr>
<td>Information on the tender or negotiations results</td>
<td>WSEZ</td>
<td>1 day</td>
</tr>
<tr>
<td>Granting the permit to run business activity in the Zone.</td>
<td>WSEZ</td>
<td>1 day</td>
</tr>
<tr>
<td>Selling the real estate (signing the notarial act)</td>
<td>WSEZ / Investor</td>
<td>3 days</td>
</tr>
</tbody>
</table>

Total procedure time: approx. 42 days*

Two-years labour cost/per capita

Two-years labour cost/ per 150 capita

Amount of public aid based on creation of new workplaces
(a big enterprise)

---

PLN 99,330.00 x JAN 10\(^{2}\) x 24 = PLN 99,330.00

PLN 14,899,500.00 x JAN 10\(^{2}\) x 150 = PLN 14,899,500.00

PLN 5,959,800.00 = 40\% \times PLN 14,899,500.00
There are 25 subzones of the Wałbrzych Special Economic Zone “INVEST-PARK” located in the territory of the Lower Silesia Province.

The Lower Silesia Province is situated in south – western part of Poland and borders on Germany and the Czech Republic. Lower Silesia is one of the Poland’s fastest-developing regions, characterized by the convenient location, excellent communication network (rail, road and air connections), great potential of the local industry, the accessibility to qualified labour force and large local market.
## Lower Silesia

### Province in numbers

<table>
<thead>
<tr>
<th>Category</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Area</td>
<td>19,947 km²</td>
</tr>
<tr>
<td>Inhabitants</td>
<td>2,856,000</td>
</tr>
<tr>
<td>People at the productive age</td>
<td>65 %</td>
</tr>
<tr>
<td>Tertiary institutions</td>
<td>41</td>
</tr>
<tr>
<td>Students</td>
<td>168,469</td>
</tr>
<tr>
<td>Graduates</td>
<td>40,562</td>
</tr>
<tr>
<td>Unemployed</td>
<td>152,000</td>
</tr>
<tr>
<td>Unemployment rate</td>
<td>13.1 %</td>
</tr>
<tr>
<td>max. unemployment rate</td>
<td>26.9 %</td>
</tr>
<tr>
<td>min. unemployment rate</td>
<td>5.1 %</td>
</tr>
</tbody>
</table>

*Wrocław* is the capital city of Lower Silesia.

The region is divided into 29 administrative units (poviats), which are further divided into 169 communes.

*refers to the subzones located on the territory of the province
Opolskie Province

There are 7 subzones of the Wałbrzych Special Economic Zone “INVEST-PARK” located in the territory of the Opolskie Province.

The Opolskie Province is situated in south-western part of Poland and borders on the Czech Republic. The region has the following assets: advantageous geographical location on the main transit routes, A4 motorway that crosses the Opolskie Province, well-developed road and railway network and also highly qualified and experienced labour force.
## Opolskie Province in numbers

<table>
<thead>
<tr>
<th>Category</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Area</td>
<td>9,412 km²</td>
</tr>
<tr>
<td>Inhabitants</td>
<td>990,000</td>
</tr>
<tr>
<td>People at the productive age</td>
<td>676,427</td>
</tr>
<tr>
<td>Tertiary institutions</td>
<td>8</td>
</tr>
<tr>
<td>Students</td>
<td>39,861</td>
</tr>
<tr>
<td>Graduates</td>
<td>10,978</td>
</tr>
<tr>
<td>Unemployed</td>
<td>50,600</td>
</tr>
<tr>
<td>Unemployment rate</td>
<td>13.2 %</td>
</tr>
<tr>
<td>max. unemployment rate (Brzeski Poviat)*</td>
<td>20.4 %</td>
</tr>
<tr>
<td>min. unemployment rate (Opole)*</td>
<td>6.6 %</td>
</tr>
</tbody>
</table>

* refers to the subzones located on the territory of the province

Opole is the capital city of Opolskie Province.

The region is divided into 12 administrative units (poviats), which are further divided into 71 communes.
There are 8 subzones of the Wałbrzych Special Economic Zone “INVEST-PARK” located in the territory of the Wielkopolskie Province.

The Wielkopolskie Province is situated in central-west Poland. It ranks second among Polish provinces in terms of area and third in terms of population. Wielkopolskie Province belongs to the Poland’s most-developed regions, the advantages of the region are the following: diverse and well developed industry, excellent communication network, significant human resources with highly qualified specialists and also large local market.
Wielkopolskie Province in numbers

<table>
<thead>
<tr>
<th>Category</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Area</td>
<td>29,826 km²</td>
</tr>
<tr>
<td>Inhabitants</td>
<td>3,417,000</td>
</tr>
<tr>
<td>People at the productive age</td>
<td>64 %</td>
</tr>
<tr>
<td>Tertiary institutions</td>
<td>62</td>
</tr>
<tr>
<td>Students</td>
<td>164,198</td>
</tr>
<tr>
<td>Graduates</td>
<td>46,385</td>
</tr>
<tr>
<td>Unemployed</td>
<td>142,700</td>
</tr>
<tr>
<td>Unemployment rate</td>
<td>9.6 %</td>
</tr>
<tr>
<td>max. unemployment rate (Wrzesiński Poviat)*</td>
<td>20.2 %</td>
</tr>
<tr>
<td>min. unemployment rate (Leszno Poviat)*</td>
<td>4.3 %</td>
</tr>
</tbody>
</table>

Poznań is the capital city of Wielkopolskie Province. The region is divided into 31 administrative units (poviats), which are further divided into 226 communes.

* dot. podstref WSSE położonych na terenie województwa 31.12.2011 r.
Lubuskie Province

The first sub-zone of the “INVEST-PARK” Wałbrzych Special Economic Zone is located in the area of the Lubuskie Province.

The Lubuskie Province lies in western Poland and borders on Germany. It is distinguished by its location at the crossing of natural routes north-south and east-west which, along with the developing network of roads results in the fact that the region is well connected with the rest of Poland and Europe. Small companies which have up to five employees are dominant in the Lubuskie Province, which testifies to significant entrepreneurship of the region’s inhabitants. The inhabitants of the Lubuskie Province are considered enterprising, which is evidenced by a great number of small and medium-sized enterprises that operate in the region.
Lubuskie Province in numbers

<table>
<thead>
<tr>
<th>Category</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Area</td>
<td>13,987 km²</td>
</tr>
<tr>
<td>Inhabitants</td>
<td>1,001,000</td>
</tr>
<tr>
<td>People at the productive age</td>
<td>65 %</td>
</tr>
<tr>
<td>Tertiary institutions</td>
<td>21</td>
</tr>
<tr>
<td>Students</td>
<td>101,540</td>
</tr>
<tr>
<td>Graduates</td>
<td>29,584</td>
</tr>
<tr>
<td>Unemployed</td>
<td>61,100</td>
</tr>
<tr>
<td>Unemployment rate</td>
<td>15.7 %</td>
</tr>
<tr>
<td>Max unemployment rate Žagański district*</td>
<td>25.2 %</td>
</tr>
<tr>
<td>Min unemployment rate Zielona Góra*</td>
<td>8.5 %</td>
</tr>
</tbody>
</table>

The capital cities of Lubuskie Province are Gorzów Wielkopolski & Zielona Góra

* dot. podstref WSSE położonych na terenie województwa 31.12.2011 r.