

# THE NEW FORMS OF EMPLOYMENT

A comparative report



Institutul pentru Politici Publice  
București

INSTITUTE OF  
PUBLIC AFFAIRS

IRMO

Institut za razvoj i međunarodne odnose  
Institute for Development and International Relations

VÚPSV  
rilsa

VÝZKUMNÝ ÚSTAV PRÁCE A SOCIÁLNÍCH VĚCÍ  
RESEARCH INSTITUTE FOR LABOUR AND SOCIAL AFFAIRS

CED  
CENTER FOR ECONOMIC DEVELOPMENT

CRPM  
Center for  
Research and  
Policy  
Making  
...policy impact since 2004





# THE NEW FORMS OF EMPLOYMENT

---

A comparative report



Institutul pentru Politici Publice  
București

INSTITUTE OF  
PUBLIC AFFAIRS

IRMO

Institut za razvoj i medunarodne odnose  
Institute for Development and International Relations

VÚPSV  
rilsa

VÝZKUMNÝ ÚSTAV PRÁCE A SOCIÁLNÍCH VĚCÍ  
RESEARCH INSTITUTE FOR LABOUR AND SOCIAL AFFAIRS

CED  
CENTER FOR ECONOMIC DEVELOPMENT

CRPM  
Center for  
Research and  
Policy  
Making  
... policy impact since 2004



This study is part of the following project *The adaptation of industrial relations towards new forms of work* - VS/2018/0039 financed by the European Commission through the Directorate General on Employment, Social Affairs and Inclusion.

# ACKNOWLEDGMENTS

This comparative study was written by the Institute for Public Policy (IPP) as part of the project “The adaptation of industrial relations towards new forms of work”, implemented by the IPP in partnership with: the Center for Economic Development (CED) – Bulgaria, the Research Institute for Labour and Social Affairs (RILSA) – Czech Republic, the Institute for Public Affairs (IPA) – Poland, the Institute for Development and International Relations (IRMO) – Croatia, and the Center for Research and Policy Making (CRPM) – Macedonia. The project was financed by the European Commission through DG Employment, Social Affairs and Inclusion. The IPP would like to thank all of its collaborators, including those representing the private sector, for their valuable suggestions and contributions.

## COORDINATORS

**Violeta Alexandru**, *Institute for Public Policy*

**Alexandra Johari**, *Institute for Public Policy*

**Adrian Moraru**, *Institute for Public Policy*

## CONTRIBUTORS

Gabriel Biriş

Hrvoje Butković

Jan Czarzasty

Małgorzata Koziarek

Renata Kyzlinková

Dominik Owczarek

Maciej Pańków

Petr Pojer

Maria Prohaska

Višnja Samardžija

Kristijan Trakjovski

Soňa Veverková

*All rights reserved for the Institute for Public Policy. This publication along with fragments of it cannot be reproduced without permission from IPP. The opinions expressed in this study belong to the authors and they do not necessarily represent the official position of the European Commission.*

# Contents

|   |           |
|---|-----------|
| <b>1. INTRODUCTION .....</b>  | <b>11</b> |
| <b>2. METHODOLOGY .....</b>   | <b>15</b> |
| <b>3. EUROPEAN CONTEXT .....</b>  | <b>19</b> |
| <b>4. OVERVIEW OF RELEVANT LABOR AND FISCAL LEGISLATION PRESENT IN EACH COUNTRY .....</b>         | <b>27</b> |
| 4.1. INDIVIDUAL EMPLOYMENT CONTRACT .....   | 28        |
| 4.1.1. BULGARIA.....  | 29        |
| 4.1.2. CROATIA.....   | 30        |
| 4.1.3. CZECH REPUBLIC.....  | 33        |
| 4.1.4. MACEDONIA .....  | 35        |
| 4.1.5. POLAND.....  | 37        |
| 4.1.6. ROMANIA.....   | 38        |
| 4.2. STATISTICAL OVERVIEW OF THE STANDARD FORMS OF EMPLOYMENT .....                               | 41        |
| 4.2.1. BULGARIA.....  | 42        |
| 4.2.2. CROATIA.....   | 43        |
| 4.2.3. CZECH REPUBLIC.....  | 47        |
| 4.2.4. MACEDONIA .....  | 49        |
| 4.2.5. POLAND.....  | 53        |
| 4.2.6. ROMANIA.....   | 55        |
| <b>5. COMPARATIVE ANALYSIS OF THE QUANTITATIVE DIMENSION OF THE NEW FORMS OF EMPLOYMENT .....</b> | <b>59</b> |
| 5.1. EMPLOYEE SHARING .....   | 65        |
| 5.1.1. IMPLICATION FOR THE LABOR MARKETS .....  | 67        |
| 5.2. JOB SHARING .....  | 68        |
| 5.2.1. IMPLICATION FOR THE LABOR MARKETS .....  | 70        |
| 5.3. VOUCHER BASED WORK.....  | 71        |
| 5.3.1. IMPLICATION FOR THE LABOR MARKETS .....  | 72        |
| 5.4. INTERIM MANAGEMENT .....   | 74        |
| 5.4.1. IMPLICATION FOR THE LABOR MARKETS .....  | 76        |
| 5.5. ICT-BASED MOBILE WORK .....  | 77        |
| 5.5.1. IMPLICATION FOR THE LABOR MARKETS .....  | 84        |



|  |            |
|--|------------|
| 5.6. CROWD EMPLOYMENT .....  | 87         |
| 5.6.1. IMPLICATION FOR THE LABOR MARKETS.....  | 92         |
| 5.7. CASUAL WORK.....  | 93         |
| 5.7.1. IMPLICATION FOR THE LABOR MARKETS.....  | 96         |
| 5.8. PORTFOLIO WORK .....  | 97         |
| 5.8.1. IMPLICATIONS FOR THE LABOR MARKETS .....  | 99         |
| 5.9. COLLABORATIVE EMPLOYMENT .....  | 99         |
| 5.9.1. IMPLICATION FOR THE LABOR MARKETS.....  | 102        |
| 5.10. CONCLUSIONS .....  | 108        |
| 5.10.1. BULGARIA.....  | 108        |
| 5.10.2. CROATIA.....   | 109        |
| 5.10.3. CZECH REPUBLIC.....  | 112        |
| 5.10.4. MACEDONIA .....  | 114        |
| 5.10.5. POLAND .....   | 118        |
| 5.10.6. ROMANIA .....  | 122        |
| <b>6. COMPARATIVE ANALYSIS OF GENERAL ATTITUDES AND PERCEPTIONS<br/>REGARDING WORK AND EMPLOYMENT.....</b> | <b>125</b> |
| <b>7. INDUSTRIAL RELATIONS .....</b>   | <b>139</b> |
| 7.1. BULGARIA .....  | 142        |
| 7.2. CROATIA .....   | 143        |
| 7.3. CZECH REPUBLIC.....   | 146        |
| 7.4. MACEDONIA .....   | 152        |
| 7.5. POLAND .....  | 154        |
| 7.6. ROMANIA .....   | 155        |
| <b>8. CONCLUSIONS AND RECOMMENDATIONS .....</b>  | <b>159</b> |
| 8.1. BULGARIA .....  | 161        |
| 8.2. CROATIA .....   | 163        |
| 8.3. CZECH REPUBLIC.....   | 167        |
| 8.4. MACEDONIA .....   | 169        |
| 8.5. POLAND .....  | 174        |
| 8.6. ROMANIA .....   | 176        |
| <b>9. BIBLIOGRAPHY .....</b>   | <b>181</b> |
| <b>10. PARTNERS .....</b>  | <b>197</b> |

## TERMS

*The following terms were agreed upon between the project partners to be employed in the identification of the new forms of labour and in helping to create a unified picture of the phenomenon. The terms and their definitions are according those employed by Eurofound.<sup>1</sup>*

1. **EMPLOYEE SHARING** – where an individual worker is jointly hired by a group of employers to meet the HR needs of various companies
2. **JOB SHARING** – where an employer hires two or more workers to jointly fill a specific job, combining two or more part-time jobs into a full-time position;
3. **INTERIM MANAGEMENT** – in which highly skilled experts are hired temporarily for a specific project or to solve a specific problem, thereby integrating external management capacities in the work organisation;
4. **ICT-BASED MOBILE WORK (TELEWORK IN ROMANIA)** – where workers can do their job from any place at any time, supported by modern technologies;

---

<sup>1</sup> Eurofound is the EU Agency for the improvement of living and working conditions:  
<https://www.eurofound.europa.eu/about-eurofound/who-we-are>



5. **CASUAL WORK** – where an employer is not obliged to provide work regularly to the employee, but has the flexibility of calling them in on demand;
6. **VOUCHER-BASED WORK** – where the employment relationship is based on payment for services with a voucher purchased from an authorised organisation that covers both pay and social security contributions;
7. **PORTFOLIO WORK** – where a self-employed individual works for a large number of clients, doing smallscale jobs for each of them;
8. **CROWD EMPLOYMENT** – where an online platform matches employers and workers, often with larger tasks being split up and divided among a ‘virtual cloud’ of workers;
9. **COLLABORATIVE EMPLOYMENT** – where freelancers, the self-employed or micro enterprises cooperate in some way to overcome limitations of size and professional isolation.

01



## 1. INTRODUCTION

---

Digitalization has transformed both the market economy and supply-and-demand dynamic of the labor market on a scale unprecedented since the industrial revolution. In contrast to the standard employment contract, which is a result of a tripartite dialogue between employee, employer and the social partners applicable across the world, the new forms of employment are driven by the needs of the market. As countries move away from large-scale employment in manufacturing and automatize repetitive processes, there is a growing need for staff with specialized skills.

Globalization means that any and all trade has, at least, the potential to be international; the European Union Single Market has already eliminated barriers between its Member States. Thanks to the free movement of goods and services, businesses can be established where they are most economically viable: a company can be established in Romania, produce its goods in Poland, have its website developed in the Czech Republic and deliver its goods all over the continent with clients – all solely online.

Evidently, this new economic model in turn affects the labor market and employment relationships, because the digital economy enables businesses to be run remotely: employees can work on projects from anywhere with an internet connection and a laptop, bank payments can be made online and goods can be shipped using the services of an online fulfillment center. The democratization of access to the public (and thus, potential clients) that the digital economy has brought about has also translated to a proliferation of small businesses and service providers: each of the countries analyzed in this report has the legal concept of self-employed individual which can be used in the legal provision of services. And although the new economy has several negative limitations which can be addressed and contained through correct public policies, even its opponents admit the fact that is a reality which cannot be denied.

Both employees and employers alike have identified strong needs for more flexibility regarding the employment relationship: regarding working hours, location, and a results-oriented remuneration system. Taking into consideration the evolution of the market economy, the European Commission identified the need for more analysis in order to be able to develop policies towards job creation, a sustainable job market and in support of employers. In its 2015 report, Eurofound identified nine new forms of employment, which could broadly be divided into two categories: new forms of employer-employee relations and new methods of working. The first category contains *employee sharing*, *job sharing*, and *voucher-based work* and the second category contains *interim management*,

*casual work, ICT-based mobile work, crowd employment, portfolio work and collaborative employment.*<sup>2</sup>

The present study compares data regarding the new forms of employment as defined by Eurofound in six European countries: Romania, Macedonia, Poland, the Czech Republic, Bulgaria and Croatia. The structure of the study is as follows: first, an overview of the different forms of legislation present in each country will be given in order to examine their flexibility in terms of the new market economy; second, the data gathered from the national surveys implemented in each country regarding professional experience will be compared and discussed; third, general attitudes and perceptions of labor in each country will be compared in order to understand the potential for the new labor relations. The conclusions and recommendations will be presented from the perspective of each country.

---

<sup>2</sup> Eurofound (2015), *New forms of employment*, Publications Office of the European Union, Luxembourg.

02

## 2. METHODOLOGY

---

The present comparative study is based on the quantitative analysis of the research results across 6 European countries: Romania, Croatia, the Czech Republic, Bulgaria, the Republic of Macedonia and Poland, and the data obtained following Freedom of Information requests sent to the relevant public institutions with labor attributes in each country. The quantitative analysis was supplemented by a qualitative research component comprising interviews with representatives from the private and social dialogue sectors (unions, syndicates, representatives from local and central public authorities, business leaders, human resources representatives, temporary employment agencies etc.) and two focus groups with employees working in the new forms of employment and employer representatives.





Each partner organization requested the following information from public institutions with attributes in the field of labor:

- Number of employees and employers involved in the new forms of work
- Number and types of new labor contracts
- Number of meetings/discussions/documents related to the new forms of work
- Total number of contracts signed regarding new forms of employment
- Total number of employees in public and private sectors, broken down by type of contract
- The existence and number of digital skills and qualifications courses available for workers etc.

A note must be made here. Both Bulgaria and Romania reported difficulties obtaining data as requested from the public authorities. The reason for the refusal was that the stated public institutions do not keep centralized information on the items stated above. However, following applied discussions, both organizations succeeded in obtaining the necessary information.

The national survey, a very important component of the quantitative research, was implemented using a questionnaire. The questionnaire was developed jointly with all 6 organizations from the partner countries. Each national survey was implemented using a base of the same questions, thereby ensuring the possibility of a comparative analysis of trends in the region.

The main objective of the questionnaire was to investigate the perception of the new forms of employment by employees, the percentage of individuals currently employed in these new forms of work and the openness of employees towards these forms of work. Another important objective was to act as a sort of barometer regarding general work perceptions of employees.

Each survey was implemented nation-wide in each of the 6 countries, using a statistically relevant population sample. The results of each study can be found on the websites of each of the partners.

The focus group with employees in the new forms of work aimed to:

- Identify challenges faced regarding social protection
- Identify attitudes regarding health and security at work
- Discuss skills required in order to be a valuable employee
- Discuss any advantages they have regarding the transition towards the digital economy.

The focus group with the social partners and private employers discussed the major problems faced in adapting to the new labor market and new demands from employees.

Once the research component of the project was finalized, each organization wrote a national study analyzing the new forms of employment in the context of national legislation. The survey was also assessed, and recommendations were developed and discussed.

03

### 3. EUROPEAN CONTEXT

---

The European Commission launched a proposal for the establishment of a European Labor Authority in March of 2018.<sup>3</sup> The Authority would have three main roles:

- acting as a source of information for citizens and businesspeople
- enhancing collaboration and communication between national authorities in order to protect and supervise the mobility of the labor force in the Member States, and
- it would mediate in the case of transborder labor disputes.

---

*Authority and for access to social protection.* [http://europa.eu/rapid/press-release\\_IP-18-1624\\_en.htm](http://europa.eu/rapid/press-release_IP-18-1624_en.htm)

In addition, the EC presented proposals regarding ensuring and facilitating the access to social protection within the *Council Recommendation on access to social protection for workers and the self-employed*<sup>4</sup>. The Recommendation states that, regardless of the type of employment, each employee and/or self-employed person should have access to and receive adequate social protection.

The European Commission also published a guide<sup>5</sup> to the application of European policy and law in the context of the collaborative economy with the aim to clarify the problematic issues with which the Member States are confronted. In order to combat the fragmentation of the welfare systems of the different EU Member States, the Communication encourages that a basic level of social protection be ensured across European level, through the development of a European agenda. The main recommendations are:

- the establishment of market-entry conditions
- the establishment of accountability in the case of problems
- ensuring the correct application of the EU legislation regarding consumer-protection
- and defining the types of work relationships and the application of fiscal law.

The following recommendations are of special interest to the present study. The first recommendation is that the Member States should differentiate between natural persons who provide occasional services and those who do it at a professional level, by establishing thresholds based on the type of activity. This should not be done though by imposing “disproportionate obligations on natural persons who provide these services occasionally.” The second recommendation would be that online platforms should assume responsibility for the services that they offer directly, like payment services. The third recommendation is that service providers should pay income taxes. Member States, however, are encouraged to

---

<sup>4</sup> Ibid.

<sup>5</sup>European Commission. *Press Release. A European agenda for the collaborative economy* (2 June 2016). [http://europa.eu/rapid/press-release\\_IP-16-2001\\_en.htm](http://europa.eu/rapid/press-release_IP-16-2001_en.htm)

simplify fiscal procedures and regulations applied to the collaborative economy. Finally, the Commission states that while the Labor Code must be applied according to the legal specifications of each Member State, each State must have in mind that the minimum social standards set by the EU must be met. Furthermore, the EC recommends that each Member State take into consideration criteria such as the subordinate relationship between the platform and user, the type of work provided and the associated payment when it decides whether or not an individual is actually a platform employee.

The Employment Committee within the European Parliament published a study<sup>6</sup> analyzing the impact of the development of the new forms of employment upon working conditions and social benefits. The authors of the study, although recognizing the importance of adapting the paradigm of the digital economy, propose recommendations from an inclusive and social perspective, within their argument to reform the legislative framework in such a manner as to include all those active on the labor market. In other words, the guiding philosophy behind the reforms should take into consideration the inclusion, and not the exclusion through rigid definitions, of all those who require social protection in the new framework. For example, one of the recommendations is that the participation in state pension systems should be compulsory for all employees, regardless of their statute according to the law. Another recommendation is the encouragement of universal benefits for all the citizens of a state or the ending of all fiscal benefits for self-employed workers in order to discourage the proliferation of these types of contracts.

---

<sup>6</sup> European Parliament. Directorate-General for Internal Policies. Policy Department A. Employment and Social Affairs. November 2017. *The Social Protection of Workers in the Platform Economy*. [http://www.europarl.europa.eu/RegData/etudes/STUD/2017/614184/IPOL\\_STU\(2017\)614184\\_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/STUD/2017/614184/IPOL_STU(2017)614184_EN.pdf)

In 2015, Eurofound, the EU agency in charge of the development of social and employment policy, published a report <sup>7</sup> on the topic of the new forms of employment and identified the following 9 different categories:

- **Employee sharing** – where an individual worker is jointly hired by a group of employers to meet the HR needs of various companies
- **Job sharing** – where an employer hires two or more workers to jointly fill a specific job, combining two or more part-time jobs into a full-time position;
- **Interim management** – in which highly skilled experts are hired temporarily for a specific project or to solve a specific problem, thereby integrating external management capacities in the work organisation;
- **ICT-based mobile work (telework in Romania)**– where workers can do their job from any place at any time, supported by modern technologies;
- **Casual work** – where an employer is not obliged to provide work regularly to the employee, but has the flexibility of calling them in on demand;
- **Voucher-based work** – where the employment relationship is based on payment for services with a voucher purchased from an authorised organisation that covers both pay and social security contributions;
- **Portfolio work** – where a self-employed individual works for a large number of clients, doing smallscale jobs for each of them;
- **Crowd employment** – where an online platform matches employers and workers, often with larger tasks being split up and divided among a ‘virtual cloud’ of workers;

---

<sup>7</sup> Eurofound. (2015) *New forms of employment*, Publications Office of the European Union, Luxembourg.  
[https://www.eurofound.europa.eu/sites/default/files/ef\\_publication/field\\_ef\\_document/ef1461en.pdf](https://www.eurofound.europa.eu/sites/default/files/ef_publication/field_ef_document/ef1461en.pdf)



- ***Collaborative employment*** – where freelancers, the self-employed or micro enterprises cooperate in some way to overcome limitations of size and professional isolation.

The new types of employment were valued in terms of their impact on working conditions (flexibility, social protection and job security) and on the labor market in general. The forms of employment which proved to have the best working conditions for employees were employee-sharing and job-sharing. Additionally, the advantages of mobile-based work were listed as being flexibility, autonomy and the employee-emancipation. For those who work as freelancers, working on the basis of a portfolio, collaborative or collective employment are the most advantageous choices. The study also identified certain drawbacks to the new forms of employment such as: stress, income insecurity, lack of social protection (due to the transfer of responsibility from employer to employee) and a blurring of the demarcation lines between an individual's private and professional life. The report concludes that despite the fact that all of these new forms of employment facilitate the integration of certain groups on the market, they do not significantly contribute to job creation. Nevertheless, the authors admit that the new forms of employment contribute to innovation in the labor market.

Eurofound makes the following recommendations: it is necessary to create a specific, country-tailored approach as well as facilitating the exchange of information and best practices between countries. The second recommendation is that the new forms of employment which have been evaluated as having positive effects on working conditions should be encouraged through awareness campaigns in order to encourage more people and inform them as to their advantages. The third recommendation is the need to identify a point of balance between flexibility and social protection. Eurofound also emphasizes the need for clear, consistent employment legislation and the simplification of existent frameworks in order to allow for the development of the new forms of employment. Furthermore, the study recognizes the need to include atypical employment contracts in state welfare and health schemes but warn against interfering with their flexible nature.

Finally, the study recommends the coordination of policies regarding the new forms of employment across multiple domains, such as regional development or entrepreneurship.

In conclusion, the EU debate regarding the framing of the new forms of employment is ongoing from the perspective of their inclusion in state welfare systems. However, it is very important to note that all of the published studies and Communications present a firm reality which is expected to grow and develop into the future. Thus, there is no question of implementing measures of stopping it or reversing its progress. On the contrary, even if some of the measures proposed by some of the studies might take an extreme approach in terms of ensuring social benefits for workers which would affect the very flexible nature of these employment contracts, the most important conclusion of all is that the legislative framework must be adapted so that it takes into account the present real evolution of the labor market.

Throughout the course of the study it will become clear that the issues discussed at European level are also present to some extent in the countries discussed. The terms proposed by Eurofound as defining the new forms of employment will frequently be mentioned and used.







04

## 4. OVERVIEW OF RELEVANT LABOR AND FISCAL LEGISLATION PRESENT IN EACH COUNTRY

---

In the discussion regarding new forms of employment, it is useful to first have an analysis of the existent labor legislation in order to examine what forms are regulated and to evaluate the possibilities for flexibility. As stated in the Methodology, each of the 6 partner organizations provided an analysis of their national legislation pertaining to employment, fiscal obligations and any industrial relations. The aim of the analysis was to understand the legal framework that defines labor and the new forms of employment in each country and to what extent and how these new forms are addressed by each country's authorities. The analysis also aimed to understand whether national public authorities have developed any digitalization strategies aimed at evolving the competencies of their citizens.

Labour law in each country is regulated by either a Law on Labor Relations (as in Macedonia<sup>8</sup>) or a Labor Code (Romania, Bulgaria, Croatia and Czech Republic). Given the fact that all of the countries had inherited communist legislation that was not compatible with the requirements of a democratic system, labor laws in each country had to undergo significant changes in order to adapt.

---

<sup>8</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

In Macedonia, for example, the Law on Labor Relations was amended 23 times since its adoption in 2005 and is currently in the process of being newly amended to include new provisions on work contracts, seasonal work and home-based work.<sup>9</sup>

## **4.1. INDIVIDUAL EMPLOYMENT CONTRACT**

---

In all countries, the standard form of employment and the most common one is the individual labor/employment agreement (ILA). The ILA ensures the highest level of protection for employees in contrast to other forms of organizing and performing work, but it also has a host of restrictive conditions. Specifically, the restrictive conditions concern workplace safety, obligations regarding gross minimum wage, unilateral amendment or termination of agreement.

The ILA establishes salary and benefits, working hours, vacation time, social benefits and maternal/paternal leave rights. Upon the conclusion of such an employment contract between parties, the employer must announce the relevant tax authority (for example the National Revenue Agency in Bulgaria<sup>10</sup>) and register it in a national registry (for example the Electronic Personnel Record Book – REVISAL, in Romania)<sup>11</sup>. The most common form of ILA is permanent and full-time employment.

The framework of the ILA permits two other forms of contracts which are present in all the participating countries: fixed-term and part-time work. Although the details differ according to each country's legislation, the fixed-term contract generally can only be repeatedly concluded for a limited amount of time. For example, in the case of the Czech Republic, an employer can only conclude a

---

<sup>9</sup> Ibid.

<sup>10</sup> Prohaska, Maria. (2019). New Forms of Employment in Bulgaria. Sofia, the Center for Economic Development (CED)..

<sup>11</sup> Alexandru, Violeta, Alexandra Johari, and Gabriel Biris. (2018). The Impact of Industrial Relations on New Forms of Work in Romania. Bucharest, the Institute for Public Policy (IPP).

fixed-term contract with the same employee a maximum of two times<sup>12</sup>, whereas in Macedonia the contract can only be concluded for a maximum of 5 consecutive years<sup>13</sup> before it must be either transformed into a permanent version or the employment relationship must be terminated.

Given that the standard employment contract is the only form of employment in common to each country, further discussion regarding other forms of legislation will be made with regard to each country, as informed by the organizations implementing this project.

#### **4.1.1. BULGARIA<sup>14</sup>**

---

The Bulgarian Labor Code was recently amended to regulate telework and work performed through temporary agency work. A relatively new measure is the *short-term employment contracts* for seasonal agricultural work. The minimum duration for such a contract is one day and the maximum is 90 days. Employers must declare them to the Labor Inspection Service, while also ensuring the payment of social insurance and tax contributions. Payment is received by the workers at the end of the day upon the provision of a receipt. This is somewhat similar to the Romanian legislation provisions on occasional work.

Bulgarian law also provides for *fixed-term contracts* and *copyright contracts*. The former is result-oriented and therefore a somewhat more flexible form of the standard employment contract. The copyright contract governs all intellectual property activities. As remuneration from this type of activity is not considered income by the Bulgarian tax code, it is exempt from payment of the normally compulsory social contributions.

---

<sup>12</sup> Kyzlinkova, Renata, Petr Pojer, Soňa Veverková. (2019). New Forms of Employment in the Czech Republic. Prague, the Research Institute for Labour and Social Affairs (RILSA).

<sup>13</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

<sup>14</sup> Prohaska, Maria. (2019). New Forms of Employment in Bulgaria. Sofia, the Center for Economic Development (CED).



Self-employment is regulated in Bulgaria through the Social Insurance Code. Self-employment can be pursued by freelancers, professionals, owners and associates in a commercial undertaking, and farmers and tobacco growers. The rate of social contributions is determined annually on the publication of the Public Social Insurance Budget Act.

#### 4.1.2. CROATIA<sup>15</sup>

---

In Croatia, the legislation distinguishes between *short-term work* and *part-time work*. *Short-term work* designates a specific instrument for the protection of workers. *Part-time work* is defined as “any work in the duration shorter than forty hours a week”.<sup>16</sup> The law also provides for *temporary agency work*, whereby the agency acts as an employer who temporarily assigns workers to another employer, on the basis of *worker assignment contracts*. It is important to note that employers formally do not regard temporary agency work as work experience. The law also regulates *seasonal work* by means of fixed-term employment contracts for permanent seasonal jobs. The employer is obligated to pay social contributions for each permanent seasonal employee during the entire year and thus, in the case of unemployment, the employee receives state benefits.

Butkovic et al. write that there are three types of non-standard contracts (the so-called civil contracts): contract for services, author’s contract and the student contract. These alternative work forms are not regulated by the Labour Act but by other legal acts such as the Civil Obligations Act (contract for services), Copyright and Related Rights Act (author’s contract) and the Scientific Activity and Higher Education Act (student contract). These contracts can be used as legal basis for some new forms of work and employment identified by the Eurofound.

Under a contract for services, the contractor undertakes to carry out certain work in exchange for a price that the ordering party undertakes to pay. The contractor

---

<sup>15</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

<sup>16</sup> Ibid.

is not obligated to perform the work personally but can employ a third party to perform the work.<sup>17</sup> The scope of work which can be performed under an author's contract is much more limited as compared to the contract for services. Author's contracts are used for work defined as copyright work specified as an original intellectual creation in the literary, scientific and artistic domain, having an individual character, irrespective of the manner and form of its expression. Work under a contract for services used to be subject to the obligation of paying certain additional contributions to the state which was not the case with work under the author's contracts. However, since January 2017 the obligation to pay all contributions has been expanded to work under author's contracts as well.

Work under student contracts is intended for regular students employed via special legal entities, the so-called student employment services. The nature of such work is closer to standard employment than to other forms of work outside of employment relationship. Student work, unlike the other mentioned forms civil contracts, is not as heavily focused on work results. In this case much more importance is placed on the work process. The mandatory contributions for pension and health insurance for the work based on student contract are paid in a reduced amount.<sup>18</sup>

IRMO notes that student work does not entitle one to the rights from the pension insurance. On the other hand, work under a contract for services and author's contract could be the basis for such rights, provided that all contributions are paid. However, considering the lower basis for calculating the contributions and frequently short and interrupted periods of activity, pensions acquired under such contracts are usually lower than average pensions in Croatia.<sup>19</sup> All workers earning predominantly on the basis of contracts for services or author's contracts can be registered as self-employed. However, in practice only a smaller number of workers opt for this step because in this case they must pay pension and other contributions even in the periods without business activity. Therefore, workers

---

<sup>17</sup> Gotovac, 2011

<sup>18</sup> Mrnjavac, 2015

<sup>19</sup> Gregurev, I., Vukorepa, I. 2018. Flexible and New Forms of Employment in Croatia and their Pension Entitlement Aspects. In: Gerald G. Sander, Vesna Tomljenović and Nada Bodirola – Vukobrat (eds.). *Transnational, European and National Labour Relations: Flexicurity and New Economy*. Cham: Springer International Publishing. Pp. 241-263-

under civil contracts often can provide their services at a lower price than regularly employed or even self-employed workers.

Self-employment is not regulated by the Labour Act but by tax regulations. In those regulations, the self-employed are defined as persons running a business and employing one or more employees and as the self-employed not employing other employees. Furthermore, this term also includes the members of production cooperatives and unpaid workers, i.e. family members who are not paid but who participate in company's profits<sup>20</sup>. Self-employed persons in Croatia can choose between two forms of registering their business. One form is to register as a craftsman pursuant to the Crafts Act and the other is to establish a company pursuant to the Companies Act<sup>21</sup>. The self-employed activity can also include independent professions such as journalists, artists, athletes, etc., and the natural persons performing these activities are registered in the registry of income tax payers.

In 2012, the Employment Promotion Act (Articles 9 to 13) introduced the possibility of voucher-based work in agriculture which enables daily work in that sector. Such work is limited to 90 days within a calendar year and is prohibited to minors and parents on parental leave. Furthermore, voucher-based work in agriculture is prohibited to persons in an employment relationship as well as to self-employed. By buying a voucher, employers prepay contributions for their workers on a daily basis. According to data requested from the Croatian Pension Insurance Institute, in 2015 there were 4.075 workers in the voucher-based work, in 2016 there were 3.195 and in 2017 there were 2.269 such workers.

The Employment Promotion Act (Articles 6 to 87) from 2012 expanded the initial scope of persons who can participate in the measure of occupational training without commencing employment, which entered into force for the first time in 2010 with the Labour Act. Pursuant to the Employment Promotion Act the state covers pay (since 2015 approximately at the level of the minimum wage), as well

---

<sup>20</sup> Kulušić, J. 2009. *Isplati li se fleksibilnost*. Zagreb: TIM Press.

<sup>21</sup> Krmelić, Ž. 2014. Samozaposlena osoba i osposobljavanje za rad na siguran način. *Sigurnost*. 56 (2) 163 - 165.

as contributions instead of employers who provide occupational training for young persons with a university degree for 12 months. The training can also be applied to young persons with a vocational secondary school degree who are trained in the period of 24 months. The Labour Act and collective agreements apply to participants of this measure apart from the provisions related to material rights.<sup>22</sup> According to the data of the Croatian Employment Service, this measure covered 10.736 young persons in 2017 which makes it one of the most popular active labour market policy measures in Croatia.<sup>23</sup>

#### 4.1.3. CZECH REPUBLIC<sup>24</sup>

---

The Czech Labour Code provides for two types of agreements on work performed outside of an employment relationship: *agreement to complete a job* and *agreement to perform work*. The former is a more flexible form of employment whereby employees cannot work an excess of 300 hours a year for the same employer. They enjoy a lower level of employment protection and they must pay social and health insurance contributions only if their income surpasses a certain amount and only for the months where their income exceeds this threshold. Employees may conclude several *agreements to complete a job*, which cumulated total more than 300 hours per year, on the condition they are with different employers. In practice, *the agreement to complete work* is frequently combined with an employment contracts and while this is not prohibited by the Labor Code, the employee is not allowed to perform the same work in both contracts.

In an *agreement to perform work*, an employee can only work half of the set weekly working hours. *Agreements to perform work* must include the agreed type of work, number of hours and period for which it is concluded. This type of

---

<sup>22</sup> Butković, H. 2018. U potrazi za primjerima najbolje prakse radi smanjenja nezaposlenosti mladih u Hrvatskoj. In: Višnja Samardžija (ed.) *Izazovi provedbe europskih politika u Hrvatskoj*. Zagreb: Institut za razvoj i međunarodne odnose. Pp. 143-185.

<sup>23</sup> Croatian Employment Service, 2017a

<sup>24</sup> Kyzlinkova, Renata, Petr Pojer, Soňa Veverková. (2019). New Forms of Employment in the Czech Republic. Prague, the Research Institute for Labour and Social Affairs (RILSA).

agreement can be concluded with an unlimited number of employers as long as the maximum of hours worker per week does not exceed the stated maximum.

In order to register as self-employed, an individual must obtain a trade license and it is governed by the Trade Licensing Act. Trade is defined as “*a systematic activity carried out independently, its own name and at its own responsibility in order to obtain profit.*”<sup>25</sup> This is meant to distinguish between a dependent employment activity and a separate one, and it means that self-employed people are effectively, according to the law, seen as entrepreneurs. Self-employment is an attractive form of employment for both individuals and employers due to its flexibility and the reduced administrative costs associated to employment. One of the issues perceived was the “disguise” of employment relationships under self-employment. In other words, in order to benefit from the fiscal advantages, employees renounce their employment contract and become licensed as self-employed, and the same employer hires them.

**In practice, RILSA found the following combinations to be popular:**

- The combination of an employment contract (whether fixed-term or indefinite, part-time or full-time) and agreement to perform work or agreement to complete a job – typical of certain sectors (healthcare, transport) where this combination served for many years to solve the issues of a shortage of manpower and the exhaustion of overtime working hours. The employee works on a full-time employment contract basis supplemented by an agreement to complete a job or agreement to perform work concluded with the same employer (or e.g. a subsidiary company). If such an agreement is concluded with the same employer as that with whom an employment contract is in force, it must cover a different activity to that stated in the employment contract. According to RILSA, these combinations are “borderline”, i.e. they may or may not be in accordance with the Labour Code.

---

<sup>25</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

- The combination of an employment contract and self-employment. Act No. 589/1992 Coll., on social security, as amended, distinguishes for the purposes of social security contributions between so-called self-employment as the main work activity and self-employment as a secondary work activity.

The current government strongly supports job sharing and new legislation, which should regulate this kind of new form of employment. However, legislation has not been introduced yet. Concerning the mobile and home-base work, the Labour Code does not specifically address it. However, it does provide for regulations regarding work outside of an employer's premises. As such, the employee can in theory perform mobile work or work from home while establishing her/his own working schedule. In practice, however, employers are quite hesitant to use this form because of its legal uncertainty. An amendment to the Labor Code was introduced in 2016 in an attempt to regulated working from home, however, due to serious controversies, the project was abandoned.

#### 4.1.4. MACEDONIA<sup>26</sup>

---

Outside of the standard employment contract, the Macedonian Labor Relations Law regulates several other forms of contracting. The first of these is *seasonal-work contracts*, whereby workers can be employed for fixed terms, beginning with three months. Macedonian legislation also regulates *part-time work contracts with several employers*. In this form of contracting, the employee concludes several part-time contracts with several employers. The Law provides for compensation for the employee for use of personal assets during work from home and the employer shall provide him/her with safe working conditions In the *home-based employment contract*, work from home or other premises outside of the employer's offices is regulated. The lack of sufficiently clear and precise provisions that regulate issues such as health and safety regulations (which the

---

<sup>26</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

employee must ensure, in accordance with the Law on Contributions from Mandatory Social Insurance), creates legal uncertainty for employers and it leaves legislation open for interpretation. According to CRPM, the lack of sufficiently clear and precise provisions that regulate these issues creates legal uncertainty for employers but workers as well, as it leaves the possibility for different interpretation from both sides in of dispute or during inspection control from the relevant institutions.

Macedonian legislation also provides for contracts for employment of domestic and household help. Food and accommodation provided by the employer can constitute part of the salary of the employee.

Macedonia also provides for *agreement for employment of business executives* specifically addressed to the hiring of managers and business executives. Temporary agency work is also regulated on the basis of the conclusion of a contract of assignment of workers between agency and client. The agency then concludes an employment contract with the employee. As such, the employee enjoys all of the benefits and rights afforded by the law.

In Macedonia self-employment is regulated by the Law on Contributions from Mandatory Social Insurance and it is defined as “a natural person engaged in independent economic activity or professional or other intellectual service.” This includes a large range of individuals who provide professional or intellectual services. As such, in Macedonia, self-employment also regulates intellectual property rights contracts. Tax is levied according to a progressive tax rate beginning at 10%.



#### 4.1.5. POLAND<sup>27</sup>

---

In Poland, civil law contracts include *mandate contracts* and *specific work contracts*. A mandate contract is based on “due diligence” and it constitutes a continuous relationship between the two parties, without an end-result. In a mandate contract, the worker is non-subordinated to the employer and the fee is paid upon the completion of the contract. The specific work contract is an end-result based contract. The workers is paid upon the completion of the agreed-upon task/project. The work performed in the specific work contract is also unsupervised.

Polish law also provides for an *agency contract*, whereby a contractor assumes an obligation to represent the contracting party’s interests on a regular basis in exchange for a commission. Under law, an agency contract is seen as being concluded between two entrepreneurs and, in that sense, it is related to self-employment.

The *contract for management* is interesting to note, because, while it is not specifically regulated under law, it is used in practice in the form of an employment contract, mandate contract or contract of collaboration. The contractor assumes the obligation to operate the enterprise owned by the contracting party in exchange for a fee.

Intellectual property rights are also regulated under the copyright transfer agreement.

Polish legislation also provides for a *contract for temporary agency work* governing the relationship between the employment agency, worker and end-employer. Social contributions are paid the same as for a regular employment contract.

---

<sup>27</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

Polish legislation provides for two non-standard forms of work: self-employment and telework. Self-employed individuals are defined as entrepreneurs according to the law and therefore enter into contracts on their own account. The following categories of individuals can register as self-employed: those conducting business within the framework of the Business Act and registered as entrepreneurs; freelancers, shareholders, and individuals operating educational facilities.

Telework is regulated by the Polish Labor Code only within the confines of an employment contracts. It is defined as work performed outside of the employer's premises by means of ICT.

#### 4.1.6. ROMANIA<sup>28</sup>

---

Outside of the standard employment contract, Romanian labor legislation provides for several other forms of hiring workers. ICT-based mobile work, called “telework” in Romania, is a flexible option within the framework of the employment contract. Mobile-based work is regulated by Law no. 81/2018 that entered into force on the 5<sup>th</sup> of April 2018 and as such it is quite a new form of work. Mobile-based work is defined as *“the organizational form of work where the employee (called mobile-based employee), regularly and voluntarily, fulfils her/his obligations specific to the office, profession or craft in a place of work outside that of his employer's premises, at least one day a month, with the means of information and communication technology”*. Admittedly, the law governing this type of work is not flexible enough, as it requires the clear indication in the employment contract of the place or places where the mobile-based ICT work will be carried out. In addition, the legislation governing the employer's obligations on health and safety at work (sanitate si Securitate in munca – “SSM” in Romanian) has not evolved accordingly, thus the employer still has the same obligations (detailed below) as in the case where work is carried out at the employer's

---

<sup>28</sup> Alexandru, Violeta, Alexandra Johari, and Gabriel Biris. (2018). The Impact of Industrial Relations on New Forms of Work in Romania. Bucharest, the Institute for Public Policy (IPP).

premises – which is difficult if, for example, the mobile-based employee wants to work from a café, a hub, or a holiday location (the employer must assess the environment for risks and train the mobile-based employee about SSM). This is similar to the restrictions faced in other countries where telework is regulated.

Outside of telework, Romanian legislation also specifically provides for home-based work, which distinguishes itself from mobile-based work through the fact that the employee is not required to also work from the employer's premises, at least part of the month. The home-based work contract is still provided for within the framework of the standard employment contract, thus employees benefit from its full range of protection and social rights but are afforded more flexibility in terms of work schedule and location.

In accordance with the current legal provisions any natural person may carry out economic activities on the territory of Romania as follows:

- Individually and independently as authorized natural persons (personae fizice autorizate “PFA” – in Romanian);
- As entrepreneurs who are holders of an individual enterprise;
- As members of a family enterprise.

Any economic activity carried out permanently, occasionally or temporarily in Romania by authorized natural persons, individual enterprises and family enterprises must be registered and authorized under the law. The provisions governing the situations listed above shall not apply to the liberal professions and economic activities which, by law, are subject to other legal provisions, as well as certain ongoing restrictions or other prohibitions and those activities expressly prohibited by law for free initiative. Therefore, in so far as a natural person carries out an economic activity in Romania, if he/she does not work under an ILA or has a liberal profession (e.g. lawyers, notaries, architects, pharmacists, physicians, accountants), in principle he/she is obliged to be authorized to carry out economic activities. In other words, it appears that individuals cannot freely conduct economic activities without going through an authorization and registration

procedure in advance, even in situations where these activities are occasional or temporary. While self-employment is quite advantageous from the perspective of fiscal obligations (a flat rate of 10% is applied to a pre-established income norm), many are discouraged from registering as such due to the numerous documents and steps in the registering procedure.

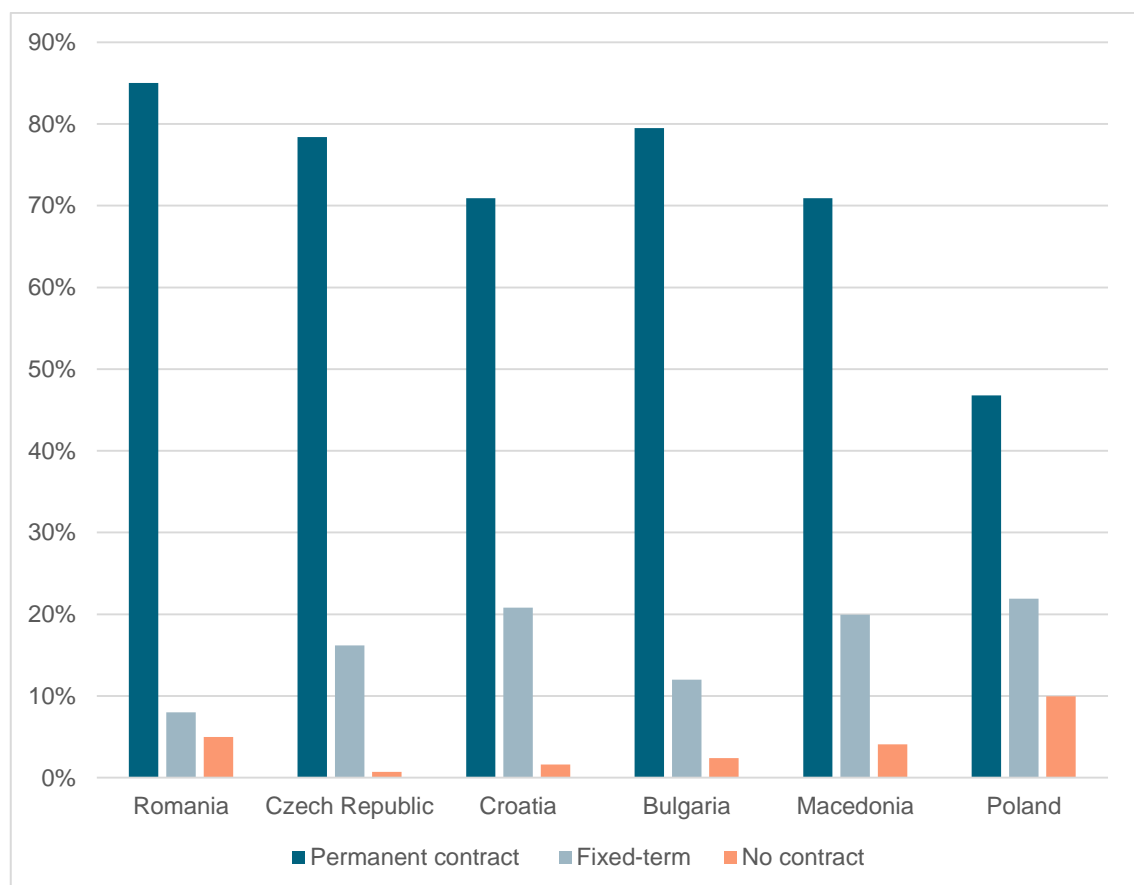
Although the Romanian tax code distinguishes between occasional and recurring activities, the former theoretically not requiring registration, the Labor Code states that the individual must register as self-employed regardless. However, in practice, many individuals who occasionally carry out certain economic activities independently choose not to register as a PFA, despite the legal requirements to do so. For example, a teacher who has an employment contract with a school, but also provides a couple of hours of private tutoring per week, must register as self-employed in order to be able to legally accept remuneration. This situation of legislative uncertainty and the obligation of authorization regardless of the frequency of activity is perceived as an important barrier for people who want to carry out economic activities independently from their regular employment contracts, without a recurring nature, but who are bound by legislation to register as PFA in advance, irrespective of whether the activity is recurrent or not.

Romanian law also recognizes intellectual property rights work, under which the contractor can be a natural person, without the obligation to register as self-employed. Unlike the Bulgarian intellectual property rights contracts where the law does not recognize this remuneration as income, Romanian law does tax income generated from this type of contracts.

## 4.2. STATISTICAL OVERVIEW OF THE STANDARD FORMS OF EMPLOYMENT

According to the quantitative data gathered through the national survey, the majority of respondents (over 75%) in all countries (except Poland) reported that they have a permanent contract in their main job. Only 46,8% of respondents in Poland said that they had permanent contracts. Poland and Croatia reported the highest rate of fixed-term contracts (21,9% and 20,8%).

**GRAPHIC 1 - What kind of employment contract do you have in your main job?\***



**SOURCE:** National studies. \*The difference until 100% is made up of responses to other forms of contracting.

As stated in the Methodology chapter, each country obtained statistical information based on FOIA requests regarding the dimension of employment at national level, from the perspective of official data collected by the government. The details will be discussed from the perspective of each country based on the information received from each organization's experts.

## 4.2.1. BULGARIA

According to information solicited by CED, in Bulgaria, in 2016, the number of registered active employment contracts was 2,537,976 and one year later, i.e. as at 31 December 2017, the corresponding number stood at 2 517 415.

The table below also sets out data from the additional module to the 2017 Workforce Survey, which is conducted on a regular basis by the National Insurance Institute (NIS). The module in question contains data exclusively about freelance workers, which is relevant to new modes of work. According to the NIS methodology self-employed persons are those who, either on their own or in association with others, carry out an economic activity, work (privately) as freelancers, are hired to perform certain tasks or independently perform another activity without employing other persons. Unlike the individuals in this category, employers hire at least one worker or employee. The table below sets out a summary of employment relations, depending on employment status.

**TABLE 1 - Self-employed and employed individuals – 2017 (in thousands)**

| TOTAL                       | TOTAL  | EMPLOYERS | INDEPENDENTLY<br>EMPLOYED<br>PERSONS WHO<br>DO NOT EMPLOY<br>OTHERS | PERSONS<br>EMPLOYED IN<br>PRIVATE<br>ENTERPRISES<br>AND UNPAID<br>FAMILY<br>WORKERS | PERSONS<br>EMPLOYED IN<br>PUBLIC<br>ENTERPRISES |
|-----------------------------|--------|-----------|---|---|---|
| <b>Total<br/>(number)</b>   | 3150.3 | 113.8     | 239.0   | 2116.9  | 680.5   |
| <b>Relative<br/>share %</b> | 100.0  | 3.6       | 7.6   | 67.1  | 21.6  |

***SOURCE:** National Statistical Institute. Independent employment – Additional module of the 2017 National Workforce Survey.*

According to the experts at CED, the above data warrants the conclusion that most workers in Bulgaria are employed under traditional employment contracts and this group makes up the majority (together with unpaid family workers) of the workforce. On the other hand, self-employed persons make up approximately 8 percent of all employed persons in Bulgaria. This data corresponds to the

information received about the budget of the Public Social Insurance in 2017<sup>29</sup>. Persons working under standard employment contracts and civil servants make up approximately 88 percent of all insured persons and self-employed persons make up a share of approximately 9 percent. Those working without an employment contract (including under fixed-term contract) make up 1.9 percent of all employed persons.

From this information, CED concludes that the labour market is still dominated by persons working under employment contract, which make up almost 90 percent of the workforce, with a significant share of self-employed and self-insured persons, which is indirect evidence of a more active presence of new forms of work in Bulgaria. However, due to the fact that this data is the result of a one-off survey conducted by the National Statistical Institution (NSI), there is no possibility of following the dynamic of the evolution in Bulgaria.

#### **4.2.2. CROATIA**

---

The data obtained by the experts at IRMO from the Croatian Bureau of Statistics show that fixed-time work is significantly more represented in the private sector than in the public sector while in both sectors there is an increase of such work. In 2017, 10.02% of workers in the public sector and 22.57% of workers in the private sector had fixed-term jobs. Hence, 89.23% of workers in the public sector and 77.25% of workers in the private sector had open-ended employment contracts.

The data from the Croatian Bureau of Statistics also show that in 2016 about 95% of workers in the public sector and 96% of workers in the private sector worked full-time, whereas about 5% of workers in the public and 4% of workers in the private sector worked part-time. Data collected at the level of different economic sectors show similar trends in terms of working time.

---

<sup>29</sup> Bulgarian Public social insurance in 2017. National Insurance Institute.

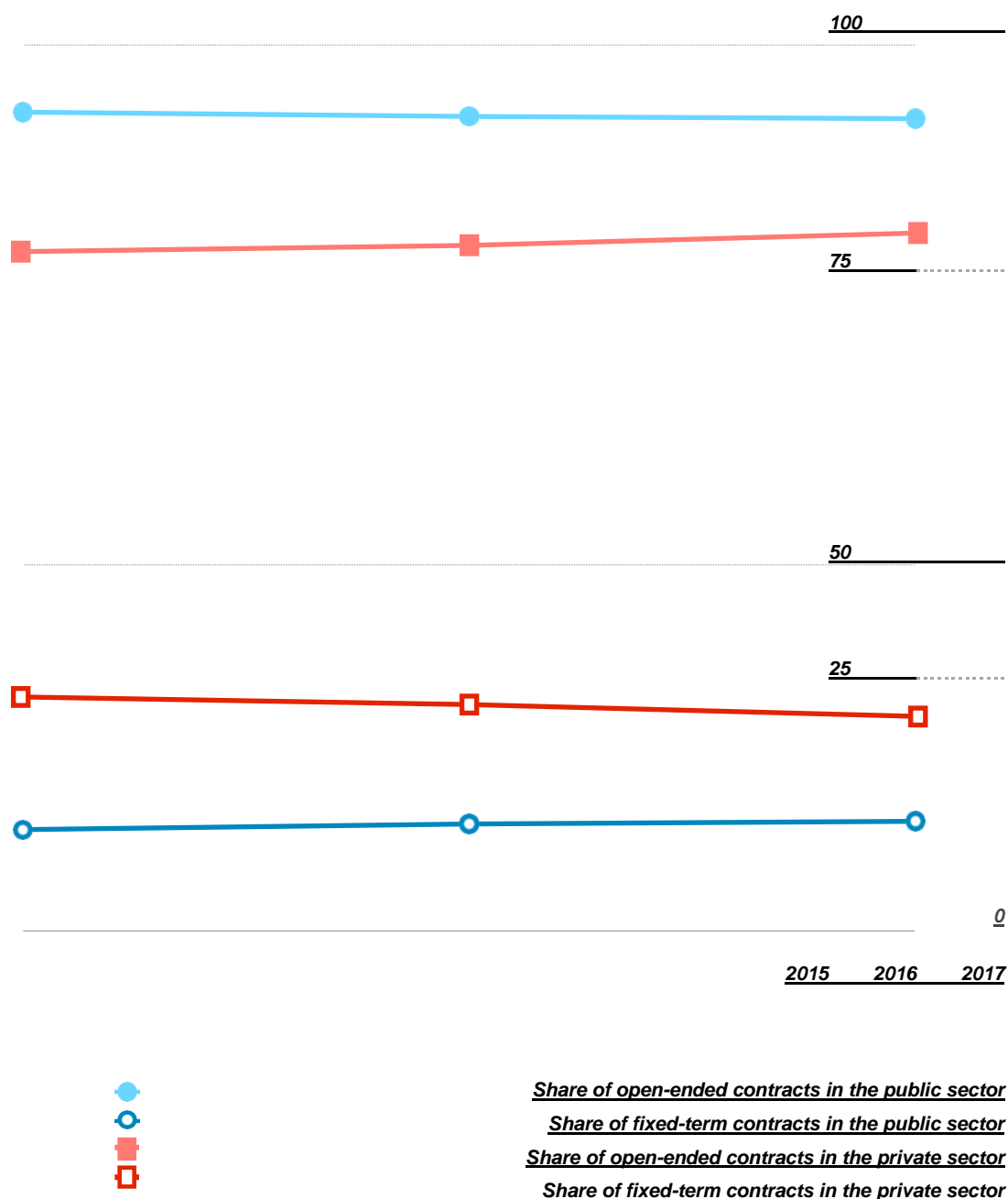


**TABLE 2 - Employment according to type of working relationship and contractual working hours**

|                                 | PUBLIC SECTOR |         |         | PRIVATE SECTOR |         |         |
|---------------------------------|---------------|---------|---------|----------------|---------|---------|
| Category                        | 2015          | 2016    | 2017    | 2015           | 2016    | 2017    |
| Total number of employed people | 400,913       | 405,842 | 391,670 | 571,765        | 640,319 | 630,193 |
| Type of working relationship    |               |         |         |                |         |         |
| No. of open-ended contracts     | 362,017       | 363,576 | 349,493 | 456,982        | 500,464 | 486,848 |
| Share of open-ended contracts   | 90.29%        | 89.58%  | 89.23%  | 79.92%         | 78.16%  | 77.25%  |
| No. fixed-term contracts        | 34,640        | 38,845  | 39,234  | 113,000        | 137,556 | 142,252 |
| Share of fixed-term contracts   | 8.64%         | 9.57%   | 10.02%  | 19.76%         | 21.48%  | 22.57%  |
| Contractual working hours       |               |         |         |                |         |         |
| Full-time                       | 380,638       | 384,245 |         | 553,890        | 616,385 |         |
| Part-time                       | 19,212        | 20,806  |         | 17,065         | 23,026  |         |

**SOURCE:** Croatian Bureau of Statistics (information on demand)

**GRAPHIC 2 - Share of open-ended and fixed-term contracts in the private and public sector in Croatia**



**SOURCE:** Croatian Bureau of Statistics (information on demand)

According to the Employers' Survey conducted by the Croatian Employment Service (CES) in 2014, 12.7% of contracts concluded by Croatian employers were contracts for work outside of employment relationship, of which 4.0% were contracts for services, 3.6% author's contracts and 5.1% student contracts. In 2016, the situation was similar with 11.9% of contracts for work outside of employment relationship, of which 3.7% were contracts for services, 3.1%

author's contracts and 5.1% student contracts. In both time periods such contracts were more represented in the public than in the private sector (CES, 2015; CES, 2017b). In terms of selected sectors, in 2016, IRMO found that civil contracts were predominantly used in the activity of information and communication and in the activity of arts, entertainment and recreation.

**TABLE 3 - Share of civil contracts in Croatia**

| TYPE OF CONTRACT      | YEAR  |       |
|-----------------------|-------|-------|
|                       | 2014  | 2016  |
| Contract for services | 4,0%  | 3,7%  |
| Author's contract     | 3,6%  | 3,1%  |
| Student work          | 5,1%  | 5,1%  |
| Total civil contracts | 12,7% | 11,9% |

*SOURCE: CES, 2015; CES, 2017b.*

In 2017 in Croatia there were 1 603.000 employed (Eurostat, 2018).<sup>30</sup> In the same year there were 167.600 self-employed which is about 10.4% of the working population, whereas there were 90.900 or about 5.6% of portfolio workers.

**TABLE 4 - Self-employed and portfolio workers (self-employed without other employees) in Croatia – expressed in thousands**

|                                   | 2013  | 2014  | 2015  | 2016  | 2017  |
|-----------------------------------|-------|-------|-------|-------|-------|
| Total number of self-employed     | 229.5 | 207.0 | 201.6 | 184.6 | 167.6 |
| Total number of portfolio workers | 163.9 | 126.1 | 120.9 | 104.3 | 90.9  |

*SOURCE: Eurostat*

<sup>30</sup> Employment and activity by sex and age - annual data  
[http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=lfsi\\_emp\\_a&lang=en](http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=lfsi_emp_a&lang=en)

### 4.2.3. CZECH REPUBLIC

In the Czech Republic, the experts at RILSA received the following information from the public institutions, regarding employment.

**TABLE 5 - Employees with fix-term and permanent job contract (2015, average numbers)**

| EMPLOYEES INCL. MEMBERS OF PRODUCTIVE CO-OPERATIVES | TOTAL NUMBER OF EMPLOYEES | FULL-TIME JOB CONTRACTS | PART-TIME JOB CONTRACTS |
|---|---------------------------|-------------------------|-------------------------|
| of which:   | 4,167,700                 | 3,915,300               | 252,400                 |
| fix-term job contracts                              | 437,700                   | 329,900                 | 107,800                 |
| permanent job contracts                             | 3,727,700                 | 3,583,500               | 144,200                 |

**SOURCE:** Czech Statistical Office, table 211: *Employment in the national economy by employment status and type and duration of employment agreement 2015.*

**TABLE 6 - Employees with fix-term and permanent job contract (2016, average numbers)**

| EMPLOYEES INCL. MEMBERS OF PRODUCTIVE CO-OPERATIVES | TOTAL NUMBER OF EMPLOYEES | FULL-TIME JOB CONTRACTS | PART-TIME JOB CONTRACTS |
|---|---------------------------|-------------------------|-------------------------|
| of which:   | 4,256,800                 | 3,915,300               | 275,100                 |
| fix-term job contracts                              | 434,500                   | 321,300                 | 113,200                 |
| permanent job contracts                             | 3,820,800                 | 3,659,200               | 161,600                 |

**SOURCE:** Czech Statistical Office, table 211: *Employment in the national economy by employment status and type and duration of employment agreement 2016.*

In the Czech Republic, full-time contracts constitute the overwhelming majority of employment contracts concluded in the economy, i.e. in 2015 the number amounted to 3,915,300 employees with a share of 93.1% of the total and in 2016 the number stood at 3,981,700 employees (93.5%).

The share of part-time contracts concluded with respect to the total number of employees in the Czech economy stood at 6.5% in 2016 (345,600 employees),

while in 2015 it was 6.1% (317,800 employees), an 8.7% year-on-year increase. The proportion is low when compared to other EU28 countries, especially Western European countries.

In 2015, 437,700 employees in the Czech Republic (i.e. 10.5% of the total) worked on fixed-term contracts and 434,500 employees (10.2%) in 2016.

In 2015, 3,727,700 employees worked on permanent contracts (89.5% of the total) and 3,820,800 employees (89.8%) in 2016.

RILSA obtained a further (second) source of data on the number of fixed-term contracts and permanent contracts in the Czech Republic in 2015 and 2016, namely the Labour Force Survey (LFS) conducted by the Czech Statistical Office:

**TABLE 7 - Number of fixed-term contracts and permanent contracts in 2015 and 2016 (Labour Force Survey)**

| YEAR  | 2015      | 2016      |
|---|-----------|-----------|
| Number permanent contracts  | 3,727,730 | 3,820,810 |
| Number of fix-term contracts  | 437,650   | 434,520   |
| TOTAL number of contracts   | 4,165,380 | 4,255,330 |
| Of which:   |           |           |
| number of agreements to complete the job (DPP) AND agreements to perform work (DPČ) | 13,100    | 145,400   |
| share of number of (both) agreements on number of fix-term contracts in %           | 3.0       | 3.3       |
| share of fix-term contracts in %  | 10.5      | 10.2      |
| share of permanent contracts in %   | 89.5      | 89.8      |

*SOURCE: Labour Force Survey (LFS) by Czech Statistical Office*

The LFS source shows that the number of permanent contracts concluded in the Czech Republic increased by 2.5% in 2015 and 2016 due to the improving economic situation. This tendency continued into 2017 and 2018. The favourable economic situation was also reflected in the decreasing number of fixed-term contracts (-0.8%); this type of work arrangement currently represents around one tenth of all employment contracts.

Fixed-term contracts include so-called agreements to complete a job and agreements to perform work; according to official ČSÚ statistics, the number of such contracts concluded increased by 11% year-on-year, i.e. significantly faster than in the case of permanent contracts.

The share of these two forms of total fixed-term contracts is just over 3% of the total of 430,000 contracts.

Finally, according to the experts at RILSA, there are no official or unofficial statistics available in the Czech Republic indicating the number of civil contract or intellectual property contracts with concern to fixed-term employment.

#### **4.2.4. MACEDONIA**

---

In the Republic of Macedonia, according to statistical data published on the MAKStat database of the State Statistical Office and obtained by CRPM, there has been a significant increase in fixed-term employment contracts. In 2017, 18.66% of the employees were employed on a fixed-term employment contract, while this percentage in 2011 was 11.91% of the total number of employees who have an employment contract.<sup>31</sup>

---

<sup>31</sup> Data presented in this statistical overview are obtained on the basis of the statistical research on employees and salaries as of October for the years specified, processed and published by the State Statistical Office.

**TABLE 8 - Number of employee based on the type of employment, according to the national classification of business activity, per years;**

| YEAR | TOTAL   | NUMBER OF EMPLOYEES ON OPEN-ENDED CONTRACTS | NUMBER OF EMPLOYEE ON FIXED-TERM CONTRACTS |
|------|---------|---|--|
| 2011 | 458,873 | 404,200                                     | 54,673                                     |
| 2015 | 519,031 | 442,113                                     | 76,918                                     |
| 2016 | 534,200 | 438,347                                     | 95,853                                     |
| 2018 | 548,681 | 446,264                                     | 102,417                                    |

*\*Prepared according to data of the State Statistical Office*

Data published by the Employment Agency of the Republic of Macedonia (AVRM), in its 2017 Annual Report corroborate the data about increased employment on fixed-term contracts. The AVRM maintains record of all registered employments (on the basis of entered M-1 registration forms). In the 01.01.2017 to 31.12.2017 period, the total of 185,237 entries of registered employments have been made. According to the type of entries, 58.8% are registered entries for fixed-term employment and seasonal work, whereas 41.2% are registered entries of employment on open-ended basis.<sup>32</sup>

<sup>32</sup> Employment Agency of the Republic of Macedonia, Annual Report for 2017, Skopje, 2018, page 8



**TABLE 9 - Number of entries of M1 - forms - for registration of employment;**

| YEAR | TOTAL<br>NUMBER OF<br>ENTRIES FOR<br>REGISTRATION<br>OF<br>EMPLOYMENT<br>RELATIONS | REGISTERED<br>ENTRIES FOR<br>EMPLOYMENT ON<br>OPEN-ENDED<br>CONTRACT | REGISTERED<br>ENTRIES FOR<br>EMPLOYMENT ON<br>FIXED TERM<br>CONTRACT AND<br>SEASONAL<br>WORK |
|------|--|--|--|
| 2012 | 194,951  | 85,529   | 109,422  |
| 2013 | 167,575  | 77,291   | 90,284   |
| 2014 | 178,115  | 81,370   | 96,745   |
| 2015 | 189,807  | 90,691   | 99,116   |
| 2016 | 184,877  | 84,805   | 100,072  |
| 2017 | 185,237  | 76,317   | 108,920  |

*\* Prepared according to data of the Employment Agency of RM*

Finally, according to data of the State Statistical Office, workers are most often hired on full-time basis work contracts, the CRPM notes a reduction of part-time work cases in 2017, compared to 2016 and 2011.<sup>33</sup>

**TABLE 10 - Type of employment based on the length of working time, in accordance with the national classification of business activity, per years;**

| YEAR | TOTAL   | NUMBER OF<br>WORKERS<br>WORKING FULL<br>TIME | NUMBER OF<br>WORKERS<br>WORKING PART<br>TIME |
|------|---------|--|--|
| 2011 | 458,873 | 440,774                                      | 18,099                                       |
| 2015 | 519,031 | 504,208                                      | 14,823                                       |
| 2016 | 534,200 | 516,798                                      | 17,402                                       |
| 2018 | 548,681 | 532,219                                      | 16,462                                       |

*\*According to data of the State Statistical Office*

<sup>33</sup> Data presented in this statistical overview are obtained on the basis of the statistical research on Macedonia employees and salaries as of October for the years specified, processed and published by the State Statistical Office.

It is clear from the statistical results of the information requests, that the largest percentage of employment happens within the framework of a standard employment contract as it is the one with the clearest provisions and largest scope of protections and rights for both employee and employer. This is a reality not only in the eastern European countries analyzed in this project, but all over the world. The purpose of the project was to investigate whether or not, in the seemingly overwhelming majority of standard contracts and legislative rigidity, there is any proof of not only the existence of more flexible forms of employment but also an expressed desire and drive from the employees and employers towards this. Fortunately, the answer is that yes, there is both the desire and the in-practice existence of multiple forms of new employment in each of the six countries analyzed.

#### 4.2.5. POLAND<sup>34</sup>

According to the experts at IPA, over the last decade and a half, the total number of employees in Poland has increased from 13.5 million in 2004 to 16 million in 2017. The vast majority of employed persons were employed on a full-time basis, and in the analysed period both the number and the share of part-time employment decreased. Temporary employment, despite minor fluctuations, accounts for slightly over ¼ of the labour market in Poland (2004: 22,6%, 2008: 26,9%, 2012: 26,8%, 2016: 27,5%, 2017: 26,1%). IPA underlines the fact that for past several years this has been the highest rate among EU states, which has led to the formulation of recommendations for Poland by the European Commission under the European Semester mechanism, indicating the need to take public action to reduce the rate of temporary employment. The number of people working under temporary contracts in Poland over the last 15 years has fluctuated around 3.2 million. According to IPA, temporary contracts are the most frequent form of flexible employment in Poland.

**TABLE 11 - Data for atypical forms of employment in Poland in the years 2004-2017 (in thousands)**

| FORM OF EMPLOYMENT                 | 2004   | 2008   | 2012   | 2016   | 2017   |
|------------------------------------|--------|--------|--------|--------|--------|
| Full time employment *             | 12,138 | 14,355 | 14,237 | 14,880 | 15,024 |
| Part time employment*              | 1,282  | 1,202  | 1,103  | 1,022  | 1,055  |
| Fixed term employment *            | 2,188  | 3,148  | 3,146  | 3,420  | 3,299  |
| Temporary agency work contract *** | 167    | 475    | 509    | 796    | 864    |
| Civil law contracts **             |        |        | 1,350  | 1,250  | -      |
| Self-employment **                 |        |        | 1,100  | 1,150  | -      |

**SOURCE:** IPA analysis of data based on publicly available figures, \*Eurostat, on-line database; \*\* Central Statistical Office (GUS: 2018, 2014), *Wybrane zagadnienia rynku pracy*, Warsaw; \*\*\* Ministry of Family, Labour and Social Policy (Poland)

<sup>34</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

National data regarding the spread of telework and ICT-based mobile work are not available. Based on data from employment agencies' reports, the Ministry of Labour monitors the number of temporary agency workers assigned by employment agencies to work in their clients' companies. The data collected by IPA shows a dynamic development of this form of employment. In the analysed period, the number of such workers increased from less than 0.2 million in 2004 to almost 0.9 million in 2017, suggesting a significant growth and a clear rise in popularity of temporary work in Poland as well as a growing impact of this form of employment on the shape of the labour market.

IPA notes that it has been a major challenge for official statistics in recent years to estimate the scale of employment based on civil law contracts. It is only since 2012 that annual monitoring is conducted of the number of people working solely on the basis of contracts of mandate or specific work contracts (i.e. excluding those who are simultaneously employed on the basis of an employment contract or receive a retirement or disability pension). In 2012, there were 1.3 million such workers, which accounted for about 13% of all employees and about 10% to the total number of workers in the national economy. In 2016 (the last available data), the number slightly decreased to about 1.25 million.

For similar reasons, it is difficult to estimate the number of self-employed workers. The experts at IPA specify that this group includes only natural persons running non-agricultural economic activity who do not employ workers on the basis of an employment relationship (the term "self-employed" will be used in the report for simplification purposes). Previously, the available data in Poland made no distinction between agricultural and non-agricultural activities as well as between entrepreneurs that employ and do not employ workers. In 2012, there were 1.1 million self-employed workers, which constituted approximately 29% of all natural persons running non-agricultural economic activity and approximately 8% of all employees in the national economy at that time. In the whole period during which the number was monitored, the popularity of self-employment did not change significantly (in 2016 there were 1.15 million self-employed workers). According to a report by the Polish Central Statistical Office entitled "*The self-employed in 2017*", at least 85,000 of self-employment cases qualified as "bogus" self-

employment. This latter issue has been brought up by several other countries in the study.

#### 4.2.6.ROMANIA

---

The experts at IPP found notable differences between the public and private sector regarding the number of registered flexible contracts and their evolution in time in Romania. According to the data obtained by the IPP based on the FOIA requests, from the Labor inspectorates, the working from home or remotely registered by the private sector doubled in number from 2015 to 2017.

If in 2015 the largest number of work-from-home contracts were registered, by the state employees with 2,234 contracts signed, in 2017 the number of such contracts signed by private employers almost doubled to 3,387 people.

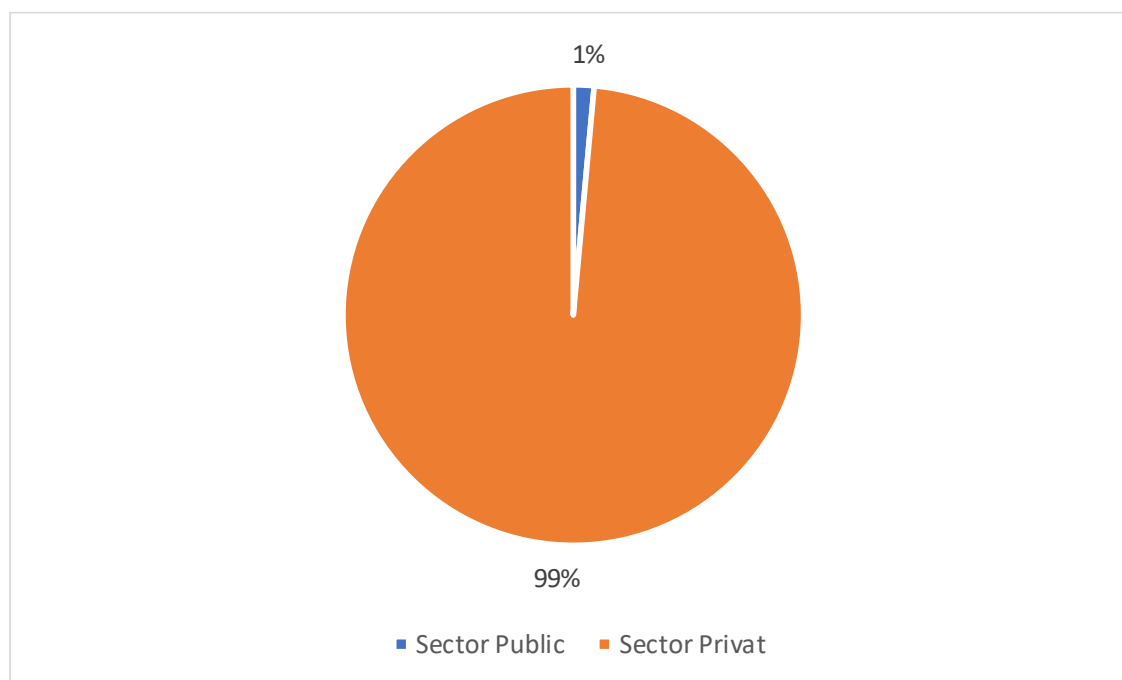
**TABLE 12 - Work-from-home contract in the public vs. private sector.**

| YEAR | PUBLIC SECTOR | PRIVATE SECTOR |
|------|---------------|----------------|
| 2015 | 2.234         | 1.886          |
| 2017 | 1.991         | 3.387          |

***SOURCE:** Data supplied by the Labor inspectorate*

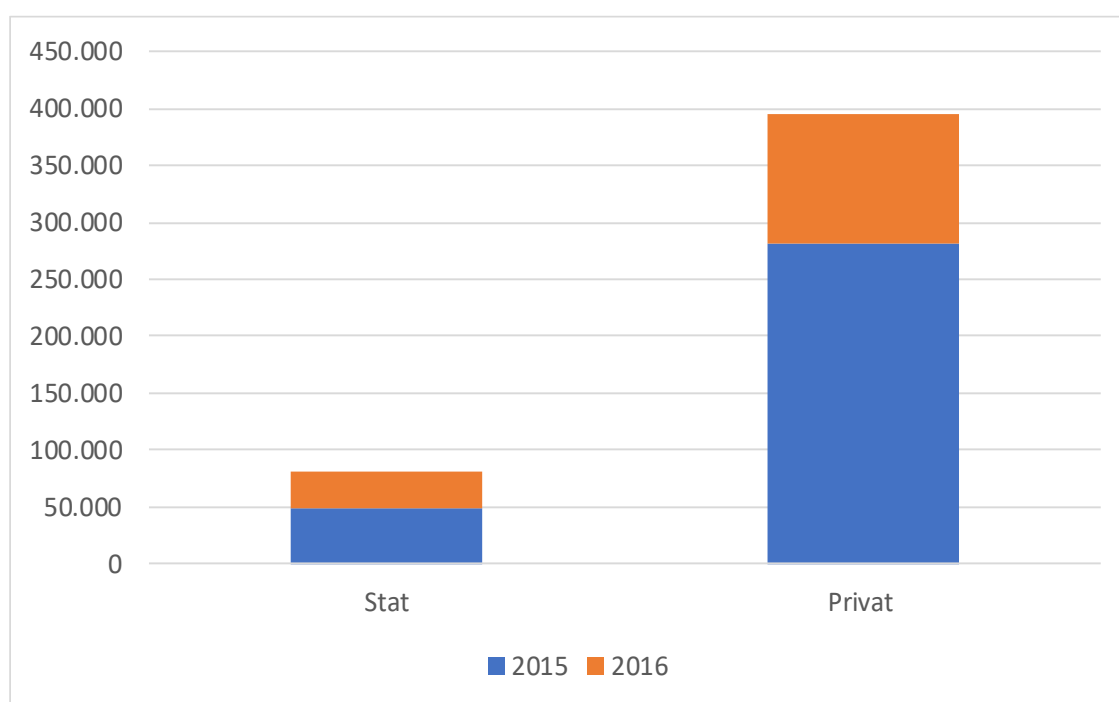
Furthermore, the highest percentage of temporary employment contracts in Romania is in the private sector with 35,240 signed in 2017, in contrast with just 519 signed in the public sector.

**GRAPHIC 3 - Temporary work contracts in the private vs. public sector in 2017.**



**SOURCE:** *Data supplied by the Labor Inspectorate*

**GRAPHIC 4 - The number of civil contracts/conventions in the public vs. the private sector.**



**SOURCE:** *data supplied by ANAF*

According to the data requested by the IPP from the National Fiscal Administration Agency (ANAF), the largest number of civil conventions registered in 2015 were in the private sector. In 2017 there was a dramatic decrease in the number of civil conventions registered. According to the IPP, this can be attributed to the change in legislation regarding civil conventions and the restriction of the rules of qualification as to what can be defined as a civil convention which led to a decrease.

Furthermore, the proportion of temporary work contracts in the private sector is much larger than in the public sector: 6.35% of the total of registered contracts in the private sector are part-time in comparison to the 12.5% registered by the public sector.

**TABLE 13 - The number of full/part-time contracts registered in the public vs the private sector**

| CONTRACT TYPE | PUBLIC SECTOR | PRIVATE SECTOR |
|---------------|---------------|----------------|
| Full-time     | 1,103,806     | 3,919,141      |
| Part-time     | 138,661       | 640,970        |

***SOURCE:** Data supplied by the Labor Inspectorate*

The private sector is also the one with the largest number of employers, according to the data supplied by the Labor Inspectorate: in 2017 there were 512,554 employers in the private sector registered.

**TABLE 14 - The number of employers in the public sector vs. the private sector**

| YEAR | PUBLIC SECTOR | PRIVATE SECTOR |
|------|---------------|----------------|
| 2015 | 27,455        | 472,580        |
| 2017 | 30,681        | 512,554        |

***SOURCE:** Data supplied by the Labor Inspectorate*



05

## 5. COMPARATIVE ANALYSIS OF THE QUANTITATIVE DIMENSION OF THE NEW FORMS OF EMPLOYMENT

---

The terms and definition of the new forms of employment as indicated by Eurofound are based on a cumulation of similarities found in the Member States. While the Eurofound terminology<sup>35</sup> is clear and in line with the evolution towards the digitalization of the labor market, it remains difficult to apply in cases of individual countries.

One of the difficulties identified by each country in the present study was in “matching” the new forms of employment as identified by Eurofound with the specific legislation that exists in each country. As shown in the previous legislative-analysis chapter, each country has a standard legal framework defining employment, with the permanent, long-term contract as the basis. The flexibility of these standard and traditional employment contracts comes from their subsequent modification, either in terms of duration (fixed-term), number of working hours (part-time) or location (telework/remote work/working from home). The benefits and rights of both employee and employer remain unchanged in their nature, regardless of the flexibility of the standard employment contract. Outside of this standard employment contract, each country’s legislation has

---

<sup>35</sup> Eurofound (2015), *New forms of employment*, Publications Office of the European Union, Luxembourg.

provided for a legal framework for more flexible labor relations, whereby both employee and employer both “surrender” some of rights and benefits.

Therefore, some of the new forms of employment such as interim management or job-sharing can be found in practice in the partner countries, they are not necessarily named as such in legislation. For example, in Romania, a registered self-employed individual working as a website designer can be hired by a potential client based on a portfolio of previous work. Therefore, this person can be labelled as being employed in portfolio work.

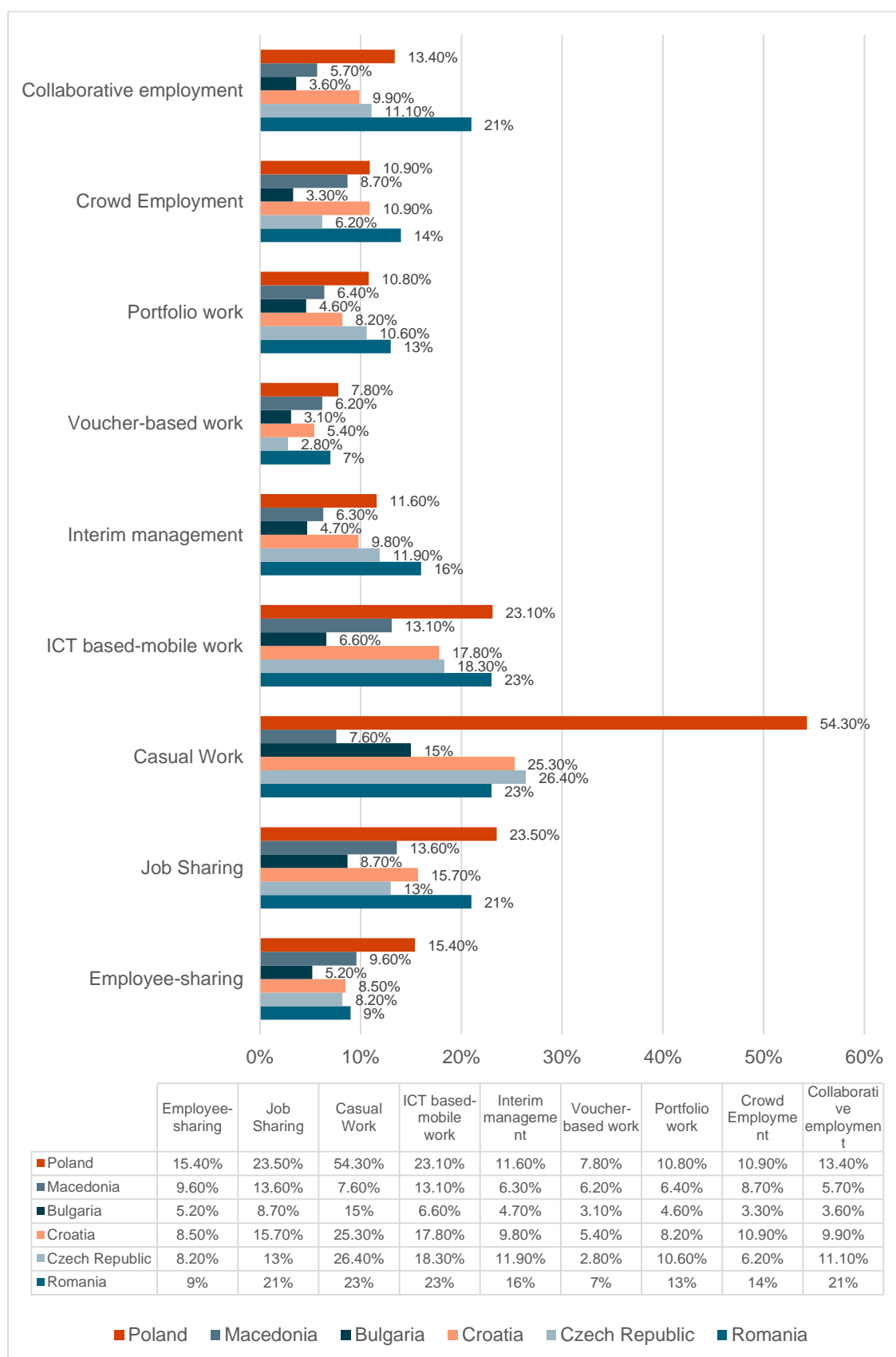
Stemming from this, another point of difficulty that was found by the partners, was that people who were self-employed and activated in diverse economic areas, had difficulty defining themselves. This issue was also signaled in the focus groups. There are situations, when, depending on the nature of the contract, even if the person is self-employed, they can define themselves as being involved in casual work, because the nature of the contract is not permanent or one-time only. Or, repeating the example above, the person can be registered as self-employed and work for different employers at the same time on the basis of a portfolio. In this case, the person would have difficulty labelling themselves: is it employee-sharing, portfolio-based work or casual work?

It is important to underline the fact, that due to the novelty of the terms employed for the new forms of work, it was found that some respondents had difficulty understanding and identifying them. One of the objectives of the present project was to explore knowledge and awareness regarding the new forms of employment and it was confirmed by the conclusions of both qualitative and quantitative research, that they are not very well known. In fact, for some of the participants in the surveys, focus-groups and interviews, some terms were learned for the first time. It is important to take this into account while interpreting the results of the surveys.

The surveys conducted in each of the 6 partner countries afforded the possibility for rich comparative analysis regarding not only the prevalence of the new forms of employment but also the perception of citizens regarding them. The chapter

will discuss the presence of each of the new forms of employment from the perspective of statistical data and the particular legislation of each country, followed by an analysis of the labor market implications. The analysis of the labor market implications will take into account the qualitative research (focus groups and interviews) implemented in each country in the context of the data discussed in the Eurofound study.

**GRAPHIC 5 - Have you ever worked in any of the new forms of work?**



***SOURCE: National surveys***

From the perspective of the surveys implemented in each of the partner countries, it seems that *casual work* is the most frequently encountered new form of employment across all countries, followed by *ICT based mobile work*. *Voucher-based work* and *employee-sharing* report the lowest percentages, with most countries responding under 10%.

In the Czech Republic, the highest proportion of positive responses with concern to personal experience of new forms of work related to casual work, which, according to the experts at RILSA, reflected the responses concerning awareness of such forms. A quarter of respondents stated that they had tried this form of work. One in six employees in the country reported relatively frequent experience with ICT-based mobile work, nearly 14% of employees had experience with job sharing and 11% with interim management. Conversely, employees reported the lowest level of experience with concern to voucher- and platform-based work. RILSA found to be quite common that experience with such forms of employment was cumulative, i.e. the experience of the respondents was mostly not limited to just one form. The experts therefore assumed that a number of respondents built their work careers on similar types of work and a deeper analysis subsequently suggested that this was particularly true of young workers under the age of 30.<sup>36</sup>

In Bulgaria, according to the survey implemented by the experts at CED, the majority of respondents answered in the negative. The relative share of this group is more than 80-90 percent. In all other cases, the positive replies as regarding experience with the new forms of employment does not exceed 3 to 6 percent.<sup>37</sup>

According to the experts at CRPM<sup>38</sup>, it was noted that most respondents did not have much experience with forms of employment other than the standard form of

---

<sup>36</sup> Kyzlinkova, Renata, Petr Pojer, Soňa Veverková. (2019). New Forms of Employment in the Czech Republic. Prague, the Research Institute for Labour and Social Affairs (RILSA).

<sup>37</sup> Prohaska, Maria. (2019). New Forms of Employment in Bulgaria. Sofia, the Center for Economic Development (CED)..

<sup>38</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

employment. CRPM does point out that the new forms of employment were given descriptive translations in Macedonian language so that the respondents may understand them better. This is an issue reported by all partner organizations, specifically that the respondents do not have a sufficient grasp of the concept of non-standard forms of employment and they do not know and cannot recognize the new forms of employment. CRPM has noted relatively high use of work from home, that is, remote work, by use of new technologies - *ICT-mobile based work*. A little over 13% of the respondents in Macedonia confirmed they had worked in this way. A relatively high percentage of respondents replied positively that they were employed via online platforms – 7.7% of them. CRPM concludes that most of the respondents who worked in the new forms of employment, have had experience in ICT-based work (work from home, remote work), and were employed with an employer who employs two or more workers on a specific shared job, or were employed by a group of employers at the same time.

In Poland, casual work was chosen most often (more than half of the respondents). Job sharing and mobile work are also relatively popular, having been selected by one in four respondents. Other forms of work remained less popular.<sup>39</sup>

In Croatia, the experts noted that the largest number of respondents participated in the casual work, i.e. on call work (25%), 18% of the respondents participated in the ICT-based mobile work, 16% in job sharing and 11% in crowd employment. Less than 10% of the respondents participated in some of the other forms of work. The following are the other forms of worked ranked from the most frequently to least frequently mentioned in the survey: collaborative employment (10%), interim management, employee sharing, portfolio work and voucher-based work (5%).<sup>40</sup>

---

<sup>39</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

<sup>40</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

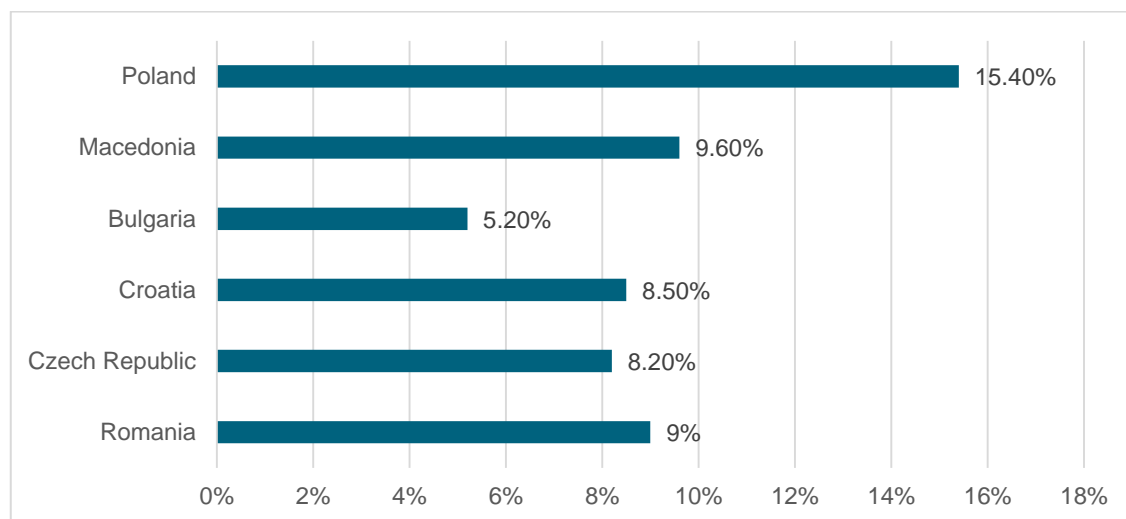


Each new form of employment will be discussed below. As ICT based mobile work has been identified as the driving force of the most important changes in employment relations, especially in the context of the digitalization of the economy, it will benefit from a wider analysis.

## 5.1. EMPLOYEE SHARING

*Employee sharing* is defined by Eurofound as “where an individual worker is jointly hired by a group of employers to meet the HR needs of various companies, resulting in permanent full-time employment for the worker.”<sup>41</sup> The study differentiates between *strategic employee sharing* and *ad-hoc employee sharing*. In the first, a group of employers forms a legal entity and jointly hires one or more employees; in the latter, an employee is temporarily dispatched to another company when the original employer cannot momentarily provide sufficient work or if the respective company is facing a crisis and temporarily requires specific personnel.<sup>42</sup>

**GRAPHIC 6 - Employee sharing**



**SOURCE:** *national surveys*

<sup>41</sup> Eurofound (2015), New forms of employment, Publications Office of the European Union, Luxembourg, pg. 1

<sup>42</sup> Eurofound (2015), New forms of employment, Publications Office of the European Union, Luxembourg, pg. 11

It is one of the forms of employment to which the respondents across all countries, except Poland, reported not encountering very much of. In Poland, in contrast, the percentage of respondents who reported having experienced job-sharing was almost 5 percentage points higher, at 15.4%. This is very interesting as this form of employment is not specifically regulated by Polish labor law. However, it can be applied in practice based on the existing Labor Code regulations concerning part-time work. According to the experts at IPA, *employee-sharing* is an alternative to extended working time reference periods, which are widely used in Poland.<sup>43</sup>

In contrast, *employee-sharing* is regulated in Croatia, through temporary assignment agreements where the worker is posted to another associated company. Under Art. 10.3 of the Croatian Labor Act, a worker can be posted for a maximum of 6 months within the country and a maximum of 2 years if abroad.<sup>44</sup>

In the Czech Republic, 28% responded positively. Less than 9% reported that they had personal experience with this type of work and 4% of respondents stated that they currently worked in this form of employment relationship regardless of whether they were employed or self-employed.<sup>45</sup>

In Macedonia and in Romania, for example, an employee can conclude several part-time agreements with several employers, provided that the total working time does not exceed the legal maximum. In Macedonia, according to employers in the in-depth interviews carried out, there has been observed a rise in the use of employee-sharing in the tourism industry as a way to fill the labor shortages in this seasonal industry. However, since there are no actual legal provisions in the legislation providing specifically for *employee sharing*, employers use seasonal contracts in order to hire employees that already work for them on other contracts.

---

<sup>43</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

<sup>44</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

<sup>45</sup> Kyzlinkova, Renata, Petr Pojer, Soňa Veverková. (2019). New Forms of Employment in the Czech Republic. Prague, the Research Institute for Labour and Social Affairs (RILSA).

In other words, in order to make-up for the labor shortages, a corporation that is involved in multiple industries, temporarily assigns an already contracted employee to another legal entity. The only legal way to do to this is by terminating the employment contract at the original job, hire the person with a new short-term or seasonal contract (following all of the standard employment procedures). Besides the administrative costs these procedures entail, the corporation also has to pay a supplementary allowance of “separate living” because the employee will be located outside their place of residence. CRPM also notes that the use of *employee-sharing* as a form of employment is to maintain the employment relations with the good workers and to fill the shortage of skilled labour which occurs during the season.<sup>46</sup>

### 5.1.1. IMPLICATION FOR THE LABOR MARKETS

---

According to the Eurofound study, the success rate for *strategic employee sharing* depends on the following factors:

- “the variety of member companies (for example, whether their production is seasonal or continuous, the company size);
- the ability of member companies to agree upon joint objective;
- the creation of a new form of social dialogue;
- the consideration of regional circumstances;
- participation in regional networks”<sup>47</sup>

While it is true that the advantages of *employee sharing* are job retention and gaining new professional skills (for employees) and access to specialized skills

---

<sup>46</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

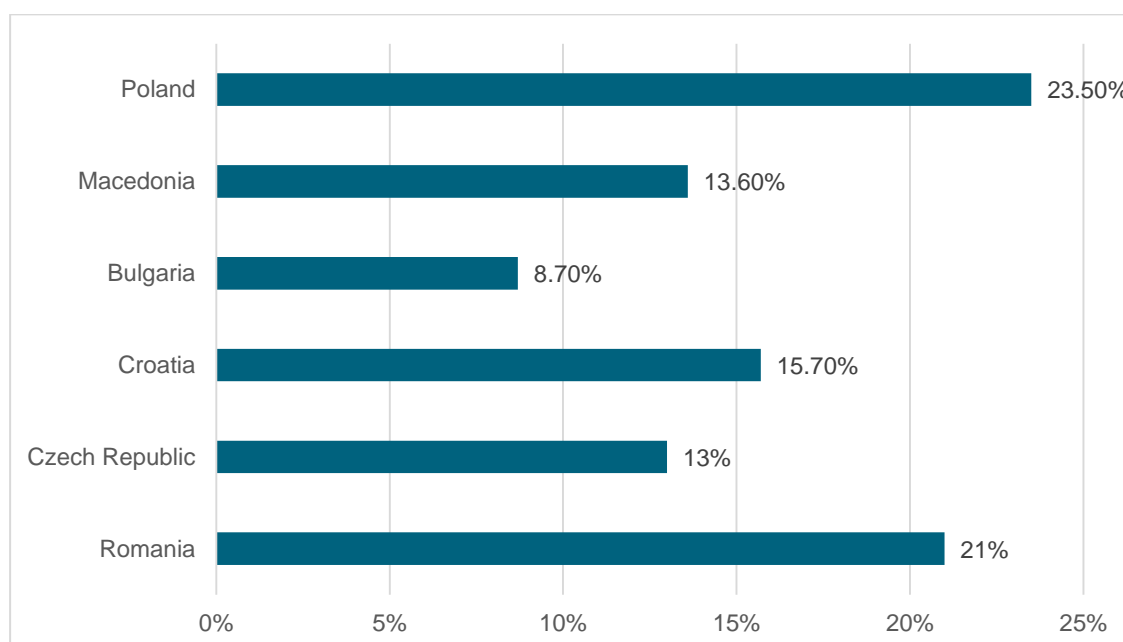
<sup>47</sup> Eurofound (2015), New forms of employment, Publications Office of the European Union, Luxembourg, pg. 28

and competences and reduced administrative costs (for employers), there are also drawbacks. A job posting can negatively affect an employee's work-life balance (especially if the new assignment is in another city) and the option of sharing employees can disincentivize employers from creating new jobs. In terms of implications for the labor market, while *employee sharing* does benefit the employer from the point of view of flexibility and costs, and it seems like a particularly attractive form of employment for SMEs with limited hiring resources, care should be taken in its implementation in order to ensure a positive work-life balance for the employee.

## 5.2. JOB SHARING

*Job sharing* is defined by Eurofound as “where an employer hires two or more workers to jointly fill a specific job, combining two or more part-time jobs into a full-time position”<sup>48</sup>.

**GRAPHIC 7 - Job Sharing**



**SOURCE:** *National surveys*

<sup>48</sup>Eurofound (2015), *New forms of employment*, Publications Office of the European Union, Luxembourg, pg. 1

In terms of *job sharing*, Poland again has the highest percentage of respondents who had experienced this form of work, with around a quarter of respondents (23,5%). Romanian respondents also reported higher levels of experience with this form (21%), followed by Croatia (15,7%), Macedonia (13,65%) and the Czech Republic (13%), and lastly Bulgaria (8,7%).

In the Czech Republic, according to RILSA, the level of awareness regarding this form of work is relatively high because plans are in place for the legal regulation and it has been frequently discussed in the media.<sup>49</sup>

The experts at IPA caution however, that the results in Poland should be approached with caution due to a very small sample (five out of 198 respondents who indicated the use of this form of work). According to the respondents of the qualitative survey, this form of work is not very common in their experience and they do not consider it to be important for the Polish labour market. In some cases, respondents had to be provided with the definition of this form of work. And even then, during the course of conversation, that definition was distorted, e.g. by the interviewee extending it to any form of part-time work or temporary agency work similar (but not identical) to job sharing. The employers reported only two cases of job sharing (in an organisation with around 310 employees). In another case, the use of job sharing was considered but never adopted.<sup>50</sup>

This is another instance when respondents report experience with a form of work that is not specifically regulated in their countries' labor law. However, since each country does have part-time work regulated, *job sharing* can be included within this framework. Work assignments, like for example shifts in a call center or security, can also therefore theoretically as *job sharing*.

Certain employers in focus groups, however, brought up certain administrative challenges presented by un-regulated *job sharing*. In the case of Poland, for

---

<sup>49</sup> Kyzlinkova, Renata, Petr Pojer, Soňa Veverková. (2019). New Forms of Employment in the Czech Republic. Prague, the Research Institute for Labour and Social Affairs (RILSA).

<sup>50</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

example, employers stated that since Polish labor law does not specifically detail this form of employment, it was left to them to coordinate schedules and tasks as to ensure proper job sharing between the multiple employees performing the tasks.<sup>51</sup>

### 5.2.1. IMPLICATION FOR THE LABOR MARKETS

---

*Job sharing* has the potential for increasing the employment percentage of disadvantaged groups (such as the elderly or the disabled) or individuals who are not able to work full-time due to care responsibilities. It is a model that offers flexibility for both the employer and employee, with the latter being able to choose the working hours which are most suitable and convenient for them. It also ensures employers that particular jobs are always fully staffed.<sup>52</sup> In terms of negative implications for the labor market, it was found that in most countries where some form of *job sharing* was implemented, it was mostly in the case of poorly remunerated work, therefore, particular concerns that public policy should address in this case are ensuring that work abuses do not occur and that both employees are treated equally and fairly.

---

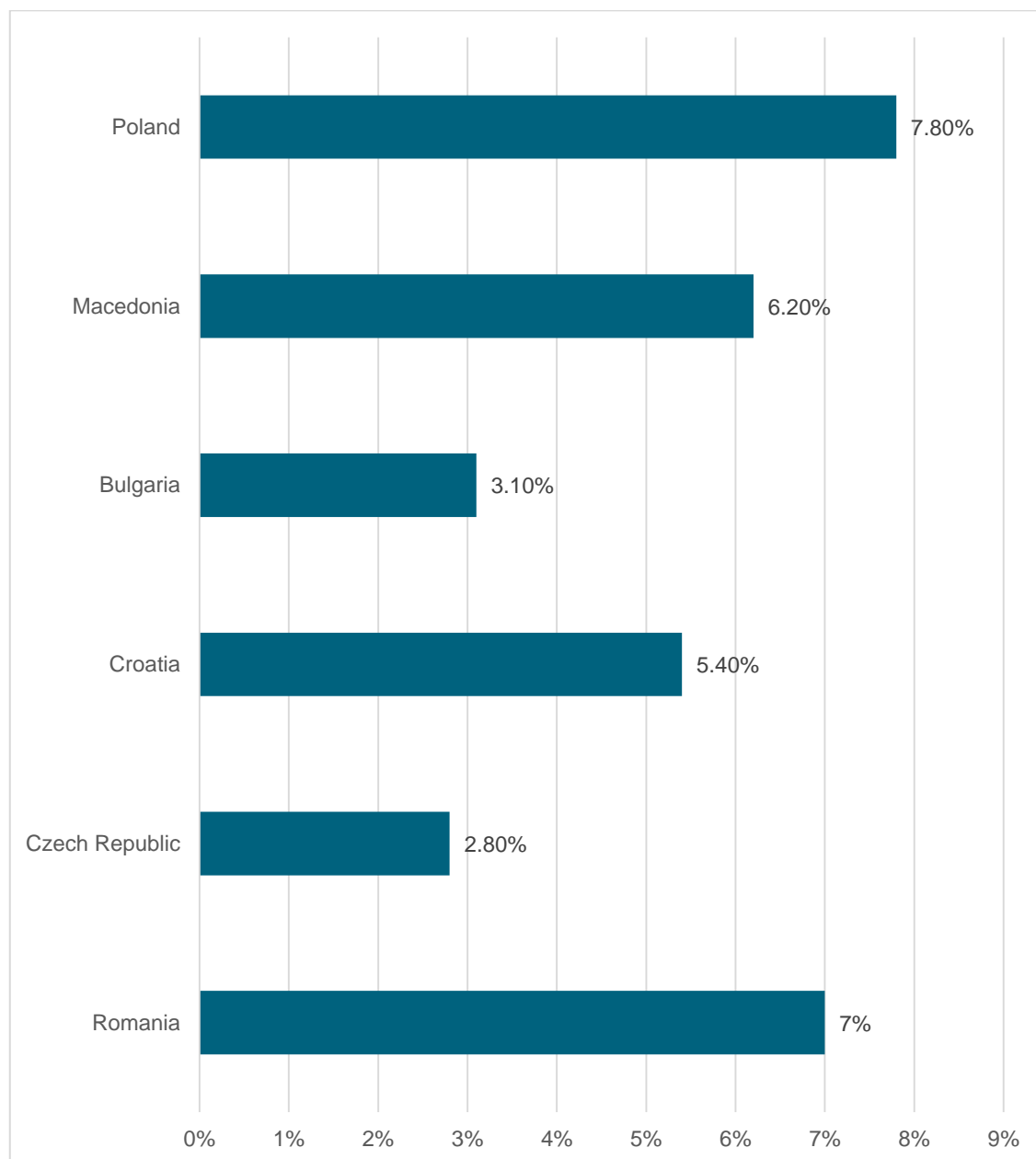
<sup>52</sup> Eurofound (2015), New forms of employment, Publications Office of the European Union, Luxembourg

### 5.3. VOUCHER BASED WORK

---

Eurofound defines voucher-based work as “where the employment relationship is based on payment for services with a voucher purchased from an authorised organisation that covers both pay and social security contributions”<sup>53</sup>

**GRAPHIC 8 - Voucher-based work**



**SOURCE:** National surveys

---

<sup>53</sup> Eurofound (2015), New forms of employment, Publications Office of the European Union, Luxembourg, pg. 1



Voucher-based work was the form of employment with which respondents from all countries had the least experience with.

Croatia is the only country of the six which has a legal basis and experience with implementation of voucher-based work; this form of employment is only allowed in agriculture and it has a basis in Arts. 9-13 of the Employment Promotion Act and it is limited to 90 days per year.<sup>54</sup> Voucher-based work is not legal in any other of the countries in this project.

However, there exists in all of the countries, several forms of vouchers given for employers in employment contracts: mostly it is benefits or meal tickets which are paid in this manner. In Romania, for example, it is not legal to pay a salary on a voucher, but it is very common to offer meal vouchers or small bonuses in the form of “present” vouchers.<sup>55</sup> Therefore it is possible that respondents considered this form of benefits in their responses.

### 5.3.1. IMPLICATION FOR THE LABOR MARKETS

---

According to the Eurofound study, *voucher-based* employment can mostly be found in domestic services and seasonal jobs such as in agriculture and tourism.<sup>56</sup> Most of the employees operating in this system have little to no university education and report difficulty in securing permanent employment conditions. This was also confirmed by the data implemented in the six countries participating in the present study.

The main benefit of the voucher system is that it allows certain economic sectors, like, for example domestic services, which can sometimes operate in a *legal grey zone*, to employ individuals legally and for them to receive social rights and

---

<sup>54</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

<sup>55</sup> Alexandru, Violeta, Alexandra Johari, and Gabriel Biris. (2018). The Impact of Industrial Relations on New Forms of Work in Romania. Bucharest, the Institute for Public Policy (IPP).. Bucharest, Romania.

<sup>56</sup> Eurofound (2015), New forms of employment, Publications Office of the European Union, Luxembourg, pg. 95

protections. Therefore, its most important implication for the labor market is that it helps decrease economic *grey zones* and ensures certain categories of workers, which are sometimes disadvantaged, the opportunity to enjoy social protection and a legal status. It also relieves employers (which, in this case can be either legal entities or physical individuals) of the administrative costs and burdens of hiring an employee on a standard contract for specific, fixed-term tasks. This was confirmed by the information learned in the focus groups and interviews applied in the six countries.

*In Macedonia, for example, private employers expressed a willingness to implement a voucher-based system would help in regulating and combating undeclared work. One manager from a private company engaged in cleaning services declared that one of the biggest problems he encounters in hiring personnel is that the prospective employees, while wanting to work, do not wish to renounce the social assistance they receive from the state, because they feel it is more secure than an employment contract. Therefore voucher-based payments would enable these individuals to work and supplement their income.<sup>57</sup>*

The main problematic aspect of *voucher-based employment* is that, in most countries where this system is implemented, the employees report a high level of job instability, lack of opportunities for upward mobility and low pay. Moreover, since there are no European-level standards regulating work and safety with regard to voucher-work, application of these protections is uneven across the continent, which could result in physical strain for some workers.<sup>58</sup>

---

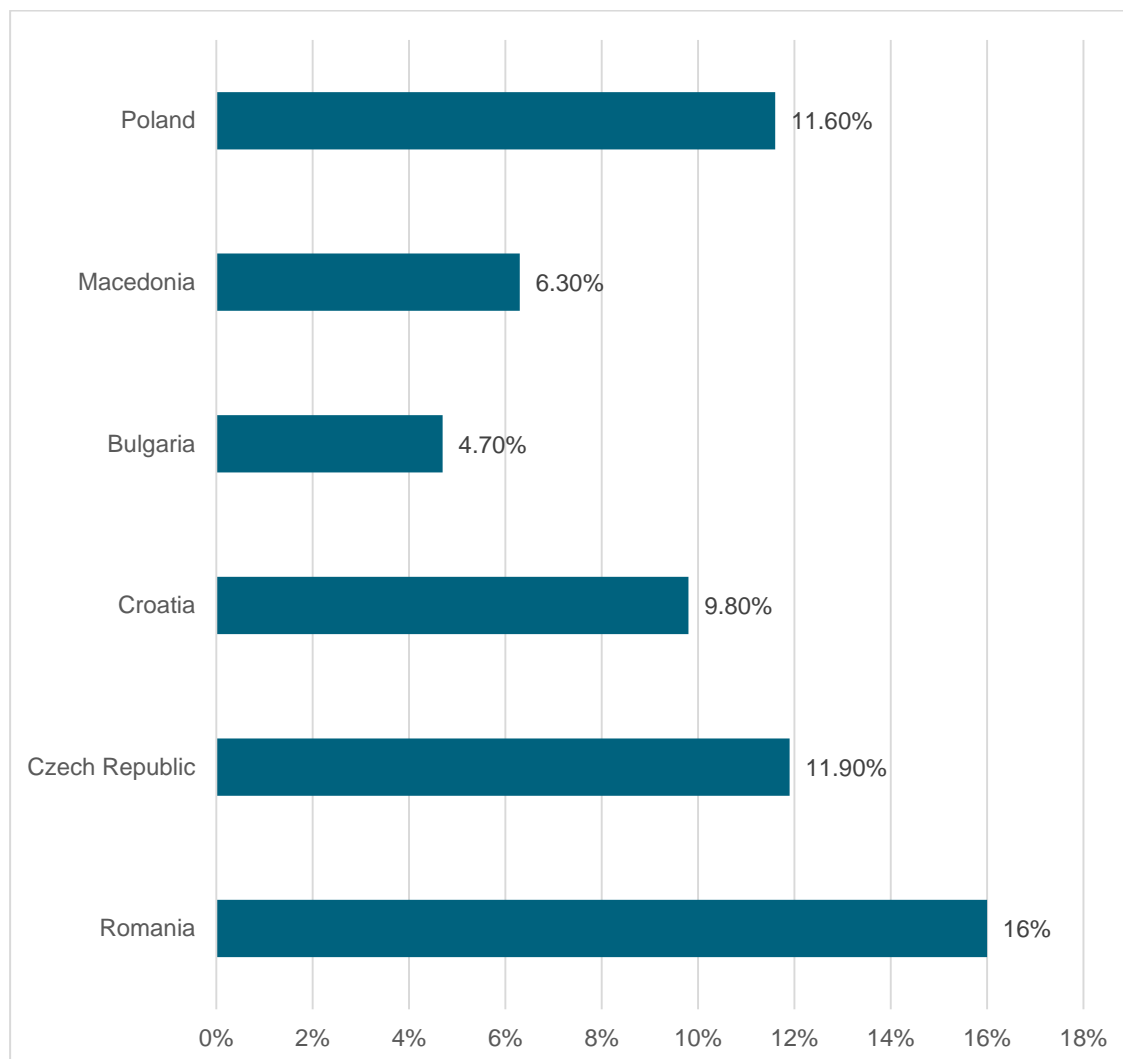
<sup>57</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Republic of Macedonia

<sup>58</sup> Eurofound (2015), New forms of employment, Publications Office of the European Union, Luxembourg, pg. 99

## 5.4. INTERIM MANAGEMENT

Eurofound defines *interim management* as a form of employment “in which highly skilled experts are hired temporarily for a specific project or to solve a specific problem, thereby integrating external management capacities in the work organisation;”<sup>59</sup>

**GRAPHIC 9 - Interim management**



**SOURCE:** national surveys

Interim management shows the highest incidence in Romania (16%), despite the fact that interim management *per se* is not regulated in the Romanian labor code.

<sup>59</sup> Eurofound (2015), New forms of employment, Publications Office of the European Union, Luxembourg, pg. 1

However, the law does regulate contracts for the provision of services by registered self-employed individuals. According to IT representatives present in the focus groups and at the round-table discussions, a growing number of individuals in this sector prefer to work in this manner, especially those with very specialized skills, as it allows them greater flexibility, the ability to work remotely and on project-based contracts and a lower tax burden. Therefore, this could explain at least partially, the positive response to the question in Romania.<sup>60</sup> This was also found to be the case in Macedonia, where project-based assignments are also popular in the IT sector.<sup>61</sup>

In Poland where 11,6% of respondents said they had had experience with this form of employment, this form of contract is unspecified in law but used in practice taking the form of either an employment contract, mandate contract or collaboration contract. Based on the data collected from interviewees, interim management seems to have a small (less than 2000 expected projects in Poland in 2018), but growing presence. In practice, the contractor assumes the management of a company in exchange for a fee.<sup>62</sup> According to information learned in the focus groups, in practice, *interim management* in practice is used when companies want to open a new branch, in a crisis situation or to temporarily replace executives who are currently on leave. The typical profile of such an interim manager is a retired experienced manager who wants to diversity his portfolio of professional experience and is looking for new challenges. According to IPA, the main impression of *interim management* following the interviews is that this form of work is rarely used, but it has the potential for growth in Poland.

63

---

<sup>60</sup> Alexandru, Violeta, Alexandra Johari, and Gabriel Biris. (2018). The Impact of Industrial Relations on New Forms of Work in Romania. Bucharest, the Institute for Public Policy (IPP).. Bucharest, Romania.

<sup>61</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

<sup>62</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

<sup>63</sup> Ibid.

*In Poland interim management is a small, but growing business practice. Until recently it had only been implemented by foreign large multinational companies. However, it has slowly been adopted by local, smaller companies as well.*

11,9% of respondents in the Czech Republic reported professional experience with *interim management*, even though the law does not regulate it. A partial explanation could be similar to that of Romania's and Macedonia's, that in practice, *interim management* is achieved through contracts of provision of services implemented by self-employed individuals. This is also confirmed by data from the national survey which showed that a majority of the respondents were university-educated, self-employed individuals.<sup>64</sup>

#### **5.4.1. IMPLICATION FOR THE LABOR MARKETS**

---

According to the Eurofound study, *interim management* is one of the forms of employment which affords the employee with a large degree of job security and flexibility. And because, theoretically, *interim management* only concerns individuals that have achieved management-level professional status and therefore, are offered high levels of remuneration, the degree of job satisfaction reported is quite high.<sup>65</sup> Through *interim management*, companies have the possibility of benefiting from very specialized skills and professional experience and employees, who might have otherwise be withdrawn from the labor market (due to retirement for example), are given the opportunity to perform.

---

<sup>64</sup> Kyzlinkova, Renata, Petr Pojer, Soňa Veverková. (2019). New Forms of Employment in the Czech Republic. Prague, the Research Institute for Labour and Social Affairs (RILSA).

<sup>65</sup> Eurofound (2015), New forms of employment, Publications Office of the European Union, Luxembourg, pg. 40-44

Since *interim management* addresses a very small percentage of highly-skilled workers, its impact on the labor market is minimal. In the countries where it was implemented, it was not found to affect the duration or working conditions of other employees but rather to stimulate healthy competitiveness and even growth.

## 5.5. ICT-based mobile work

---

According to the Eurofound definition, ICT-based mobile work is “where workers can do their job from any place at any time, supported by modern technologies”.<sup>66</sup> Experts identified four types of such work:

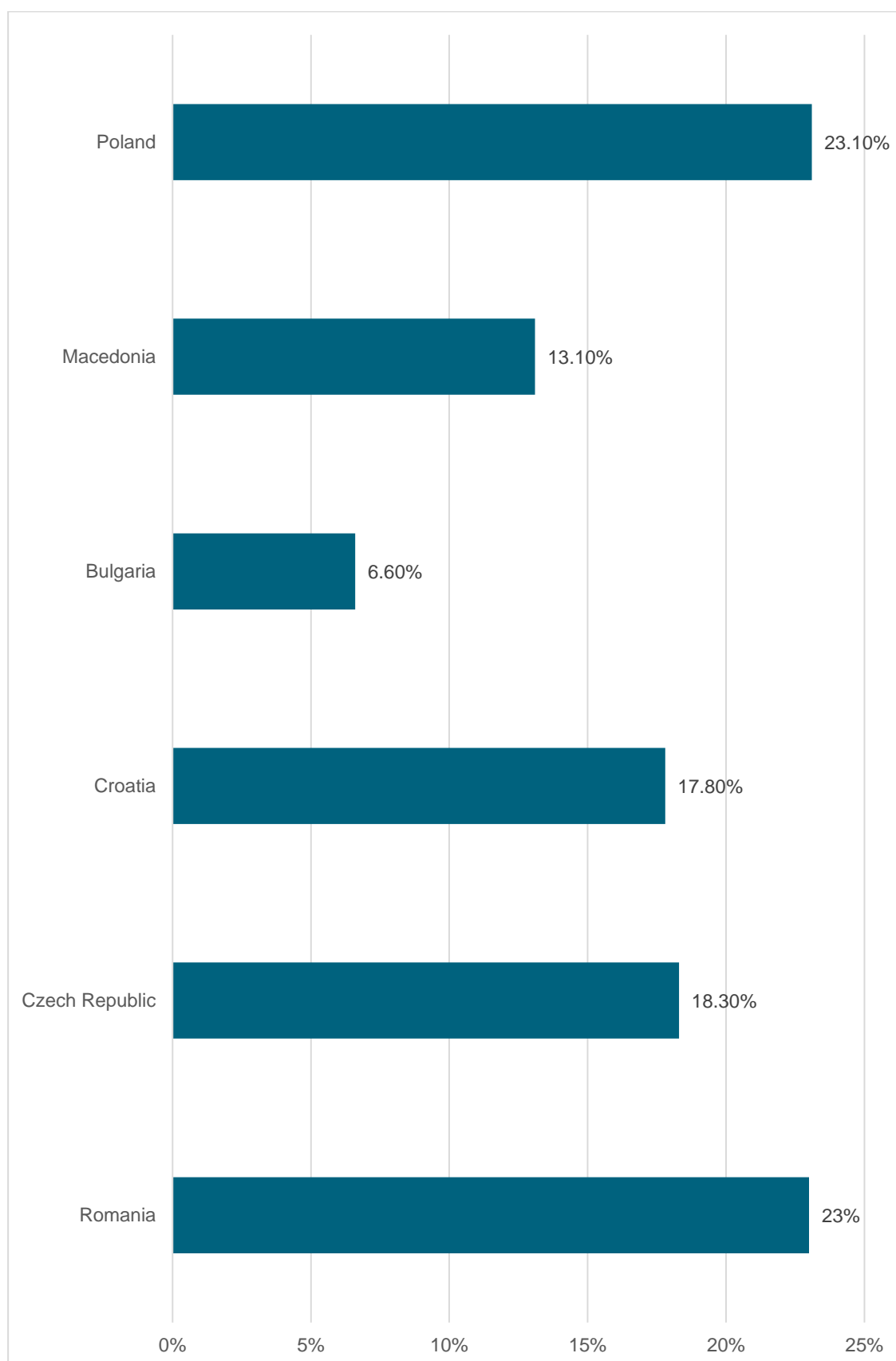
- “full mobility, with frequent changes of location and multiple locations and involving a variety of shift-work patterns and a combination of individual and team workplaces; examples of occupations that might follow these patterns are journalists, multi-site managers, regional-global sales people and service engineers;
- site mobility, with frequent changes of location but in geographically limited areas, such as hospitals, schools, offices, and campuses;
- multi-location workplaces, involving a number of fixed work locations, changing infrequently but with ad-hoc mobility;
- networked workplaces, with limited physical mobility but with the ability to work at many different locations.”<sup>67</sup>

---

<sup>66</sup> Eurofound (2015), New forms of employment, Publications Office of the European Union, Luxembourg, pg. 1

<sup>67</sup> Eurofound (2015), New forms of employment, Publications Office of the European Union, Luxembourg, pg. 72

**GRAPHIC 10 - ICT-based mobile work**



**Source: National surveys**



ICT-based mobile work has one of the highest rates of positive responses from respondents, of all new forms of employment surveyed. Romania and Poland report the highest experience (23% and 23,1%), followed by the Czech Republic (18,3%), Croatia (17,8%) and Macedonia (13,1%). Bulgaria has the lowest percentage of respondents who have had experience with this form of work, at 6,6%.

It is important to note that, while, according to the Eurofound definition, this form of employment refers specifically to remote work by means of ICT, in practice in the six countries surveyed, this can happen within the framework of working remotely.

The main reason why this form of employment is more popular is because most countries have ICT-based mobile work legalized within the framework of their national labor legislation. Bulgaria, Romania and Poland have legal measures for *telework* or remote-work using means of electronic communication. However, as telework is provided for as a flexibility offered by the standard employment contract, it can only happen within the framework of a standard employment contract. In other words, an employer cannot hire an individual on a specifically telework contract, the individual will be hired on a traditional contract which will provide a telework clause. In Romania telework was introduced in April 2018 and it was very welcomed by the country's many IT-companies as a flexible way to hire employees working in this industry.<sup>68</sup>

The low rates in Bulgaria can be attributed to the restrictive and limited application of telework, which makes both employers and employees hesitant to use it.<sup>69</sup> In the Czech Republic, the legislation does not specifically refer to ICT-based mobile work, but it does regulate *work that takes place outside of the employer's*

---

<sup>68</sup> Alexandru, Violeta, Alexandra Johari, and Gabriel Biris. (2018). The Impact of Industrial Relations on New Forms of Work in Romania. Bucharest, the Institute for Public Policy (IPP).. Bucharest, Romania.

<sup>69</sup> Prohaska, Maria. (2019). New Forms of Employment in Bulgaria. Sofia, the Center for Economic Development (CED)..

*premises* or remote-work, in Section 317 of the Labour Code<sup>70</sup>. Therefore the employee is free to organize his/her work at home or any other location. However, due to the fact that the legislation is unclear regarding mobile-work, contracts drawn on this topic must be very detailed regarding the rules (working time limits, health and safety at the work place, the duty to take work breaks etc.) This makes employers quite hesitant in using it.

Likewise in Macedonia, while the Law on Labor Relations does provide for regulations for working from home, it does not take into account the possibility of working remotely using ICT. Therefore, although it does not preclude mobile work, it does create an unclear and uncertain situation for employees and employers. According to a representative from the IT industry *“it is not prohibited by law, but nor is it explicitly provided for...In my opinion, many things depend on how things will be seen if inspection comes to you, how they will interpret it, and therefore you have to be very careful, in other words, to be clear on what you allow, what you do not allow, and to what extent do you allow for some things.”*<sup>71</sup>

In Croatia, ICT-based mobile work is not specifically regulated under law and it is only possible under the Labour Act provisions on alternative workplace employment contracts. According to employers from the IT sector, the fact that the legislation is so complicated deters more employers to make use of it. Under the current legislation, one has to also comply with the full health and safety regulations as well, besides the standard conditions imposed by a working contract.<sup>72</sup>

As stated in the chapter concerning national legislation, ICT-based mobile work is not referred to directly by the Czech Labor Code. While legislation does not

---

<sup>70</sup> Kyzlinkova, Renata, Petr Pojer, Soňa Veverková. (2019). New Forms of Employment in the Czech Republic. Prague, the Research Institute for Labour and Social Affairs (RILSA).

<sup>71</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

<sup>72</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

explicitly prohibit working remotely, the legal uncertainty makes employers and employees hesitant to use it.<sup>73</sup>

The complicated regulations that deter flexibility were an issue that was brought up in each country and will be discussed later in the chapter.

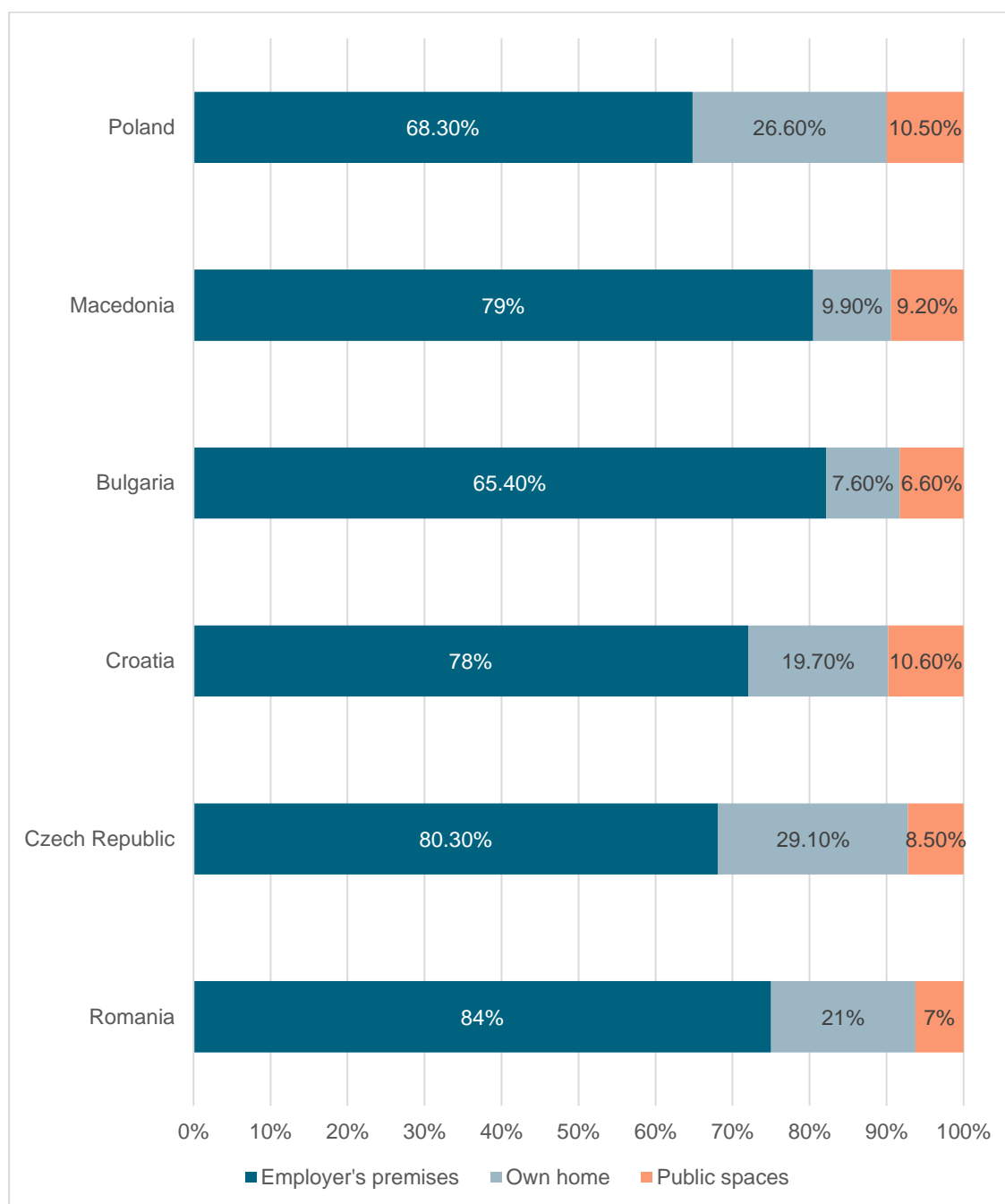
As one of the arguments in favor of *ICT-based mobile work* is the ability to work remotely, one of the questions asked in the survey sought to investigate how often respondents worked in locations other than their employer's main premises, at least a couple of times a week, including daily. The data confirmed that the highest percentage of workers still work in their employer's main office. This would evidently be the case, for the reasons discussed above. However, interestingly, it revealed statistically important rates for working from home. Respondents from the Czech Republic reported the highest percentage of working from home (29,1%), followed by Poland (26,6%), Romania (21%) and Croatia (19,7%). Macedonia and Bulgariareported the lowest percentages of working from home (9,9% and 7,6%). All countries report similar percentages in response to performing work in public spaces, with the highest percentages in Croatia and Poland (10,6% and 10,5%), followed by Macedonia (9,2%), the Czech Republic (8,5%), Romania (7%) and Bulgaria at 6,6%.

Within the context of the aforementioned discussion between the distinction of home-based employment contracts vs. telework vs. working remotely, it is interesting to note that there does not seem to be a correlation between those countries which have the specific forms of employment regulated and reported instances of professional experience.

---

<sup>73</sup> Kyzlinkova, Renata, Petr Pojer, Soňa Veverková. (2019). New Forms of Employment in the Czech Republic. Prague, the Research Institute for Labour and Social Affairs (RILSA).

**GRAPHIC 11 - How often you have worked in each location [during the last 12 months] in your main paid job? (Multiple answers possible)\***

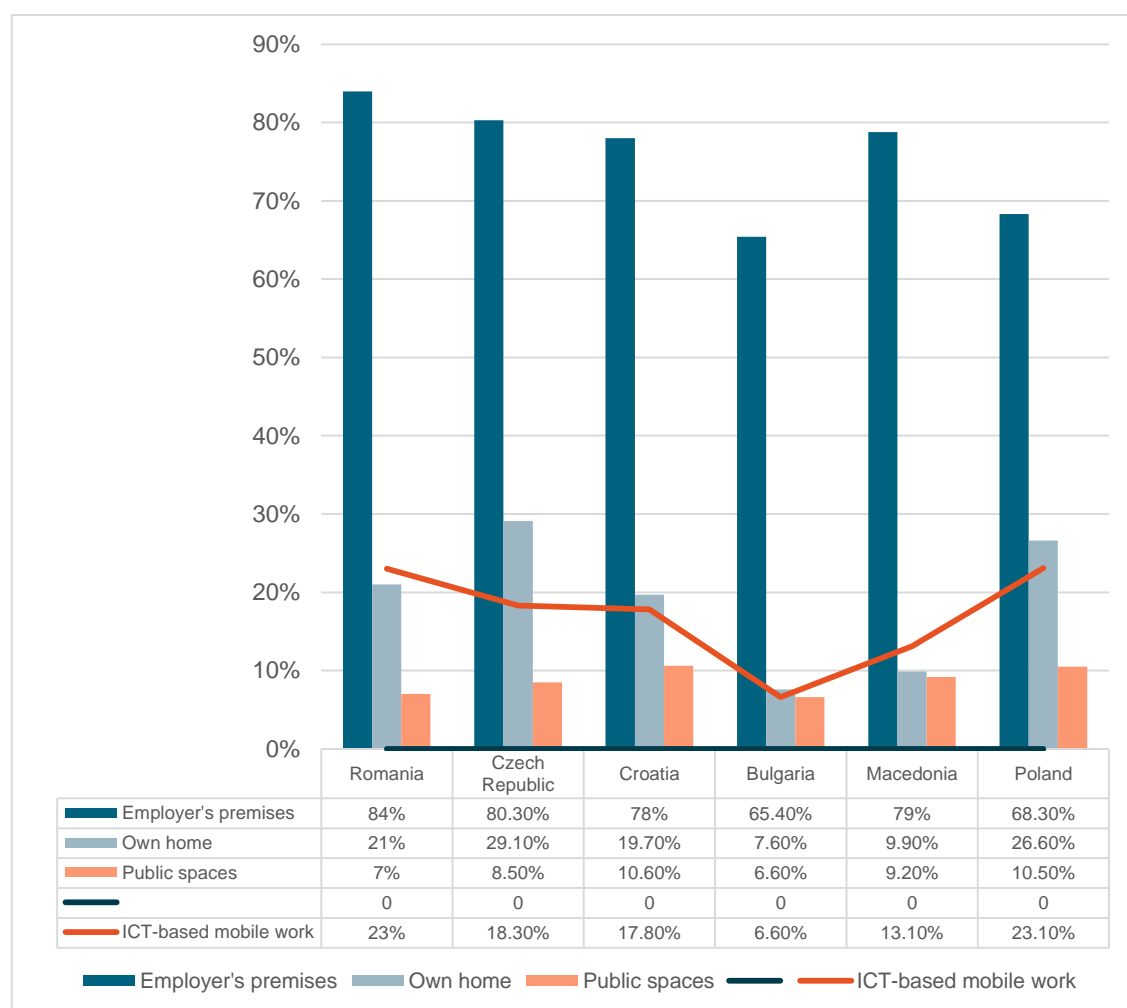


**SOURCE:** national surveys \*at least a couple of times a week (including daily)

Furthermore, when analyzing response rates to professional experience in *ICT-based mobile work* in light of the responses on working locations, the conclusion is that a correlation exists. But interestingly, the correlation is not between positive responses between mobile work and work in public spaces, but to home-based work. This is quite understandable as even in those countries where

telework is regulated, like Romania and Poland, employers and employees alike criticize the heavy limitations placed by the legal ensuring of health and safety conditions at work. Therefore, it would be safe to assume that a majority of them prefer working at home, not in the least due to the fact that it is legally safer. Another conclusion that could be drawn is that most employees who do work remotely prefer to do so at a home-based office out of comfort, convenience or because there are circumstances which force them to do so (care responsibilities, disability, etc). Nevertheless, since it was a question with multiple responses, it is possible that respondents who perform *ICT-based remote work* can do so in their employer's premises, from home and from a café or coworking space in the same week. Information learned in the focus groups and interviews confirm these conclusions.

**GRAPHIC 12 - Working locations vs. ICT-based mobile work**



**Source: National surveys**

### 5.5.1. IMPLICATION FOR THE LABOR MARKETS

---

From the perspective of the reality of a digital economy, the implications of *ICT-based mobile work* are monumental for the labor market because it implies a shift in the understanding of employment from a traditional perspective. It has long-range effects on the traditional organization of a company, employment relations and even implications for the welfare system. It is already shaping the recent drive for more flexibility regarding employment contracts in the six countries analyzed. Even in countries where telework is regulated and it is included as part of a standard employment contract, there is still a growing rate of self-employed individuals who are employed in this form of work specifically because there is a need for more flexibility regarding working hours and locations and remuneration based on results or completion of projects.

*“It is up to me to decide how to organize my working hours. If I feel like it, I won’t touch a thing for two days, and the next days work 16 hours and finish everything. It is only important to meet the final deadline. But if the deadline cannot be met, it is important to notify the client of this.”<sup>74</sup>*

This was one of the most discussed forms of employment in the focus groups and interviews implemented as part of this study. Both private employers and employees perceived *ICT based mobile work* (along with *platform work*) as the defining and characteristic form of new employment because it pertains the most to the digital economy. According to employment agency representatives, around half of the candidates demand the possibility of working remotely through the means of ICT when interviewing for jobs, arguing that it is necessary to ensure a positive work-life balance.

---

<sup>74</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

*A surprising statement came from the HR representative of a well established bank in Romania, who stated that, even in the conservative and highly-regulated banking environment, candidates have expected the benefit of working remotely. Furthermore, such demands came not only from a younger generation, but also from managers with decades of professional experience.<sup>75</sup>*

In countries where teleworking is regulated as part of the employment contract, like Romania, Bulgaria and Poland, representatives from the IT sector have criticized the high administrative burden imposed on employers which limits flexibility and discourages it from being implemented in practice. Legislation governing this type of work is not flexible enough as it requires the contract to state the location where the remote-work will be carried out. Additionally, legislation governing the employer's obligations on health and safety at work is still very restrictive, with the employer still having the same obligations in the case of telework (an assessment of the environment for risks) as if the work were carried out at the employer's premises – a difficult task to ensure if the employee desires to work from a café or a hub. Therefore, sometimes employees prefer to register as self-employed in order to be able to dictate the terms of the contract. In Poland, for example, IPA states that the growing popularity of mobile work in general has meant that most large multinational companies have adapted to the needs of workers and the requirements of the Labour Code. Despite that, many interviewees thought that the regulations concerning telework (e.g. in the area of occupational health and safety) are too restrictive. Therefore, mobile work from

---

<sup>75</sup> Alexandru, Violeta, Alexandra Johari, and Gabriel Biris. (2018). The Impact of Industrial Relations on New Forms of Work in Romania. Bucharest, the Institute for Public Policy (IPP).. Bucharest, Romania

home still implies a gentlemen's agreement with the worker and not all the nitty-gritty arrangements are included in the signed contract.<sup>76</sup>

This is also the preferred solution in countries where telework is not regulated and only a form of remote work exists, like the Czech Republic, Macedonia and Croatia. Legal uncertainty and the threat of risky fines from labor inspectors discourage employers and employees from using this form of work.

*One interesting point that must be noted is that, from the discussions had with employers in focus groups, some of the employer themselves were skeptical of telework. In Romania for example, they were doubtful that employees could be trusted to be productive in an unsupervised environment outside the office premises or that a working ethic could be maintained. This reticence is somewhat understandable when one takes into account that ICT-based mobile work has only been introduced as an employment form in 2018 and is therefore still very new concept.*

As stated before, the implications of the spread of *ICT-based mobile work* as a form of employment are monumental also for the welfare system. The move away from the traditional employment contract with set obligatory contributions for social, healthcare and pension rights and towards a system based on voluntary contributions (to the state or to private providers) has enormous consequences for the services the state is able to provide as well as for the health and safety for those employees. This was the main argument used against the proliferation of this form of employment by trade unions (which will be discussed in the dedicated chapter later on). It is also the main policy problem which

---

<sup>76</sup>Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).



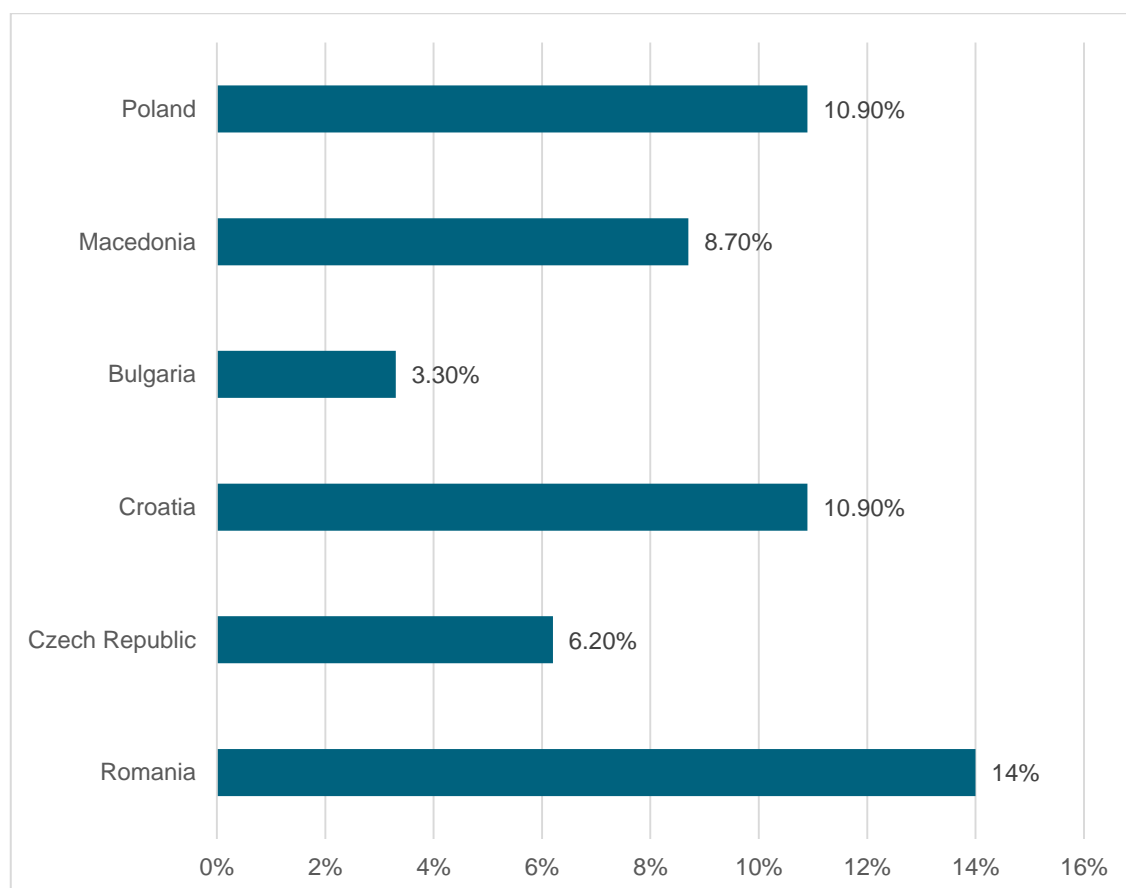
governments will have to address: how to ensure greater flexibility without reducing social benefits and protections for employees?

## 5.6. CROWD EMPLOYMENT

---

Under the Eurofound definition, *crowd employment* is “where an online platform matches employers and workers, often with larger tasks being split up and divided among a ‘virtual cloud’ of workers”.<sup>77</sup> One cannot discuss crowd employment without also discussing online platforms, therefore the two survey questions will be discussed below together.

**GRAPHIC 13 - Crowd Employment**



**SOURCE:** national surveys

---

<sup>77</sup> Eurofound (2015), New forms of employment, Publications Office of the European Union, Luxembourg, pg. 2

Romania has the highest percentage of respondents who said that they had had experience with crowd employment at 14%. It is followed by Poland and Croatia equally at 10,9%. Then it is Macedonia (8,7%), the Czech Republic (6,2%), and lastly, Bulgaria (3,3%).

Legally, none of the labor legislations in either 6 of the countries specifically regulates crowd employment. In practice, however, workers perform platform work on the basis of registering as self-employed and/or working on the basis of contracts for the provision of services. There must be mentioned the existence of a legal *grey zone* concerning platform work. Since online platforms are not employers, workers are responsible for filing their own tax claims and, since every country's legislation states that workers must be registered at least as self-employed in order to be able to legally perform a service and receive remuneration even for one-off projects, there is the temptation to not declare this income. More about the legal *grey zone* will be discussed in the chapter regarding Conclusions.

In Romania the relatively high percentage can be attributed to the high penetration of car-sharing services such as Uber and Taxify compounded by apps such as Clever Taxi and Star Taxi which are used by taxi drivers instead of a dispatching service. This is again where the problem of defining oneself becomes a little problematic. Uber and Taxify drivers must register as self-employed in order to work for the platforms, while taxi drivers are actually employed with standard contracts by taxi companies. However, since both categories use the services of a platform to find clients and to receive payment, one can say that they are employed in *crowd employment*. In the focus groups, the workers that had had experience with platform work had all registered as self-employed and contracted their services. They stated that the benefits offered by platform work is that it allows for working on the basis of a portfolio and it makes for greater access to clients (including internationally). Some of the drawbacks they mentioned were the fact that some recruitment or service companies were not serious about following-through with their engagement and that there is age-based discrimination. Employers in the focus groups on the other hand were quite

skeptical of using online platforms for hiring because of the lack of accountability of the person they would be hiring, in the absence of a face-to-face interview.<sup>78</sup>

Poland and Croatia, which reported the same percentage of professional experience with *crowd employment*, report the same issues regarding contracting for crowd employment. In Croatia, where crowd employment does not exist as such in the Labor Act but is performed in practice via employment contracts, self-employment or service contracts.<sup>79</sup> In Poland, employment for platform work is done through mandate contracts which requires their registration and deregistration with the Polish Social Insurance Institution which is very burdensome and complicated when dealing with many short-term contracts that are constantly changing.<sup>80</sup>

*A representative of one of the platforms operating in Poland pointed out that, on the one hand, the business formula should not be used if the performed activity has features of employment (and not of business activity), and on the other hand, establishing of business activity in order to perform small or few assignments is too expensive and thus unprofitable.*<sup>81</sup>

In Macedonia, the legal system does not specifically provide for contracts for *crowd employment* or platform work, but neither does it prohibit it. Therefore, it exists in practice and workers are self-employed and are contracted on the basis of provision of services.

---

<sup>78</sup> Alexandru, Violeta, Alexandra Johari, and Gabriel Biris. (2018). The Impact of Industrial Relations on New Forms of Work in Romania. Bucharest, the Institute for Public Policy (IPP).. Bucharest, Romania.

<sup>79</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

<sup>80</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

*According to interviews conducted by CRPM, workers stated that “freelancers from Macedonia work for foreign clients using such platforms, and this is completely regulated in Macedonia. I can indicate a Macedonian banking card on which foreign clients can pay me, if I work through the platform, or, for example, if I want to hire someone, as we have had several contacts with designers, with people from abroad.”<sup>82</sup> Taxes are paid in accordance to regulations governing self-employment.<sup>83</sup>*

Bulgaria, although with the lowest rate of respondents having worked in *crowd employment*, does have this form of work in practice, with companies using fixed-term civil contracts and copyright contracts in order to hire workers.<sup>84</sup>

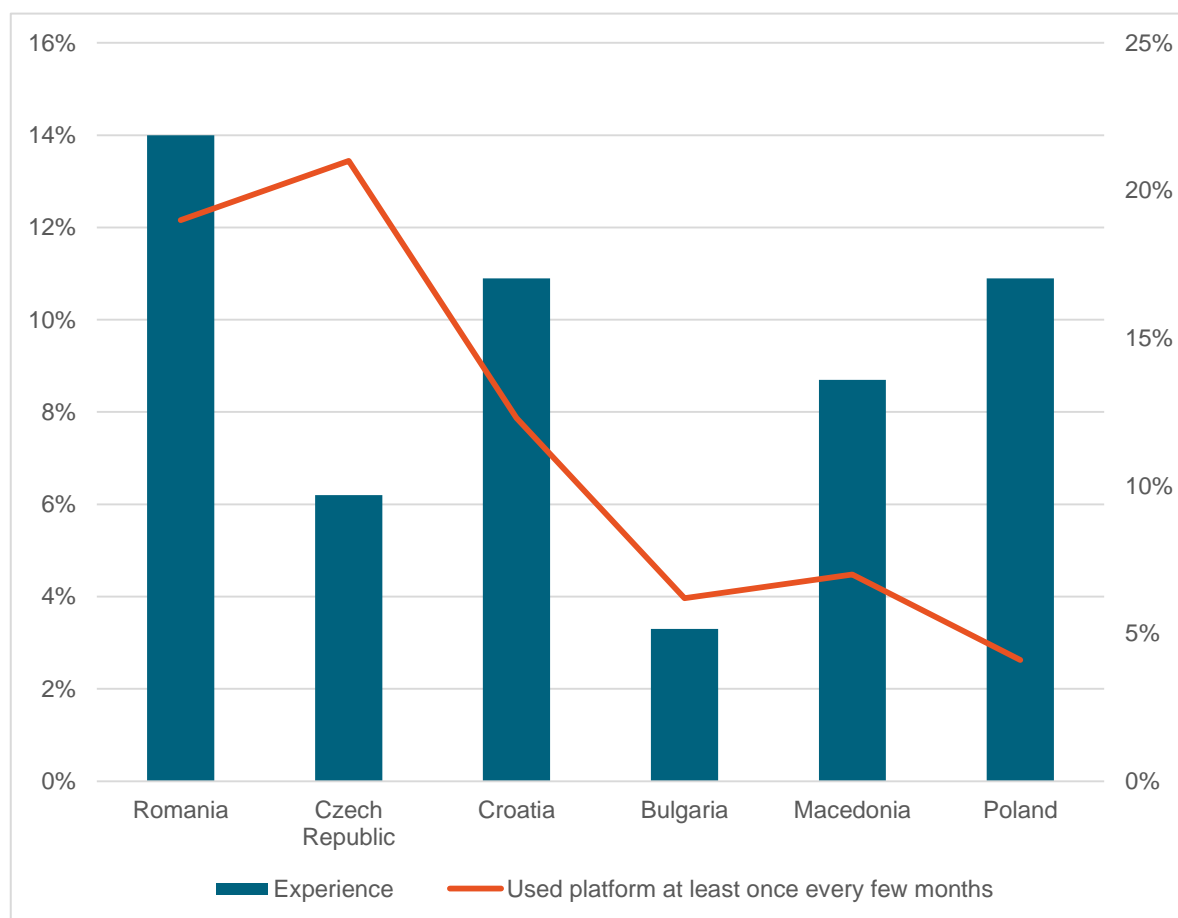
---

<sup>82</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

<sup>83</sup> Ibid

<sup>84</sup> Prohaska, Maria. (2019). New Forms of Employment in Bulgaria. Sofia, the Center for Economic Development (CED)..

**GRAPHIC 14 - Crowd employment experience vs. reported online platform usage\***



**SOURCE:** national surveys \*For the "Used platform at least once every few months" percentages, the total percentages for "Used their services once every few months" and "Use them regularly (at least every month)" were cumulated.

*In Croatia, Toptal Platform was selected as better than other online platforms because it maintains a high standard in acting as an intermediary. Before matching employers with employees, Toptal verifies resumes and interviews possible candidates. This is done in order to ensure the selection of a high-quality employee but also to ensure the employee with sufficient remuneration for his/her project.<sup>85</sup>*

<sup>85</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

Interestingly, when the two data sets regarding professional experience with *crowd employment* and knowledge and usage of online platforms are compared, the only countries where there seems to be a correlation between the two are Romania and Bulgaria. Even accounting for different interpretations or confusion generated by the Eurofound terminology, one would expect more correlation between stated professional experience and usage percentages. This is another instance where the newness of the terminology and its difficulty into translation in all European countries makes it difficult to ensure the fact that the understanding of every person surveyed is the same. More about this point will be discussed in the chapter regarding Conclusions and Recommendations.

### 5.6.1.IMPLICATION FOR THE LABOR MARKETS

---

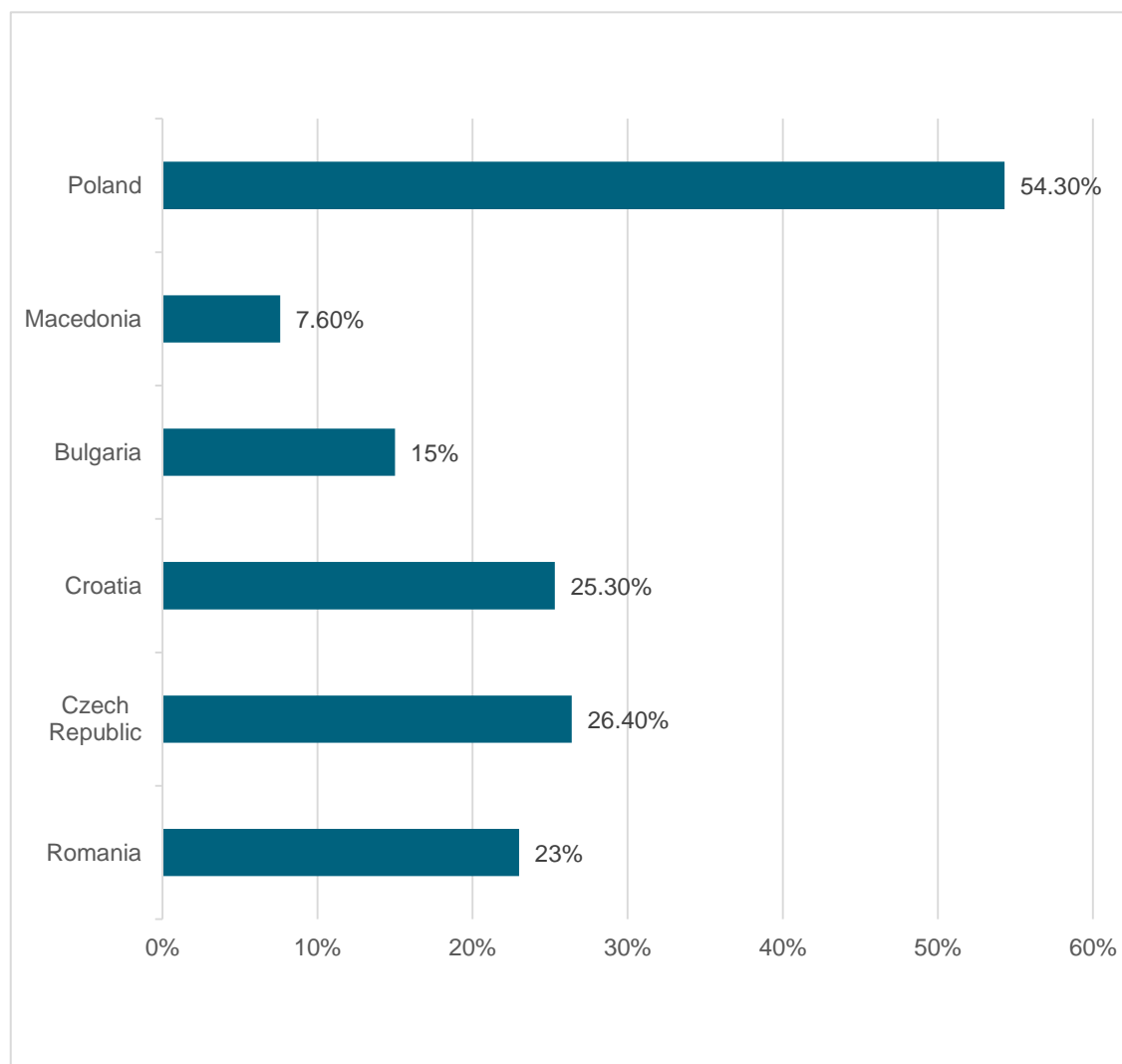
Proponents of *crowd employment* argue that it has provided a much-needed source of employment in a time of high unemployment and layoffs. It has also permitted workers with a flexible means to supplement income. And it has allowed certain categories of workers, such as students, pensioners and those who could not assume the responsibility of a full-time job due to care responsibilities, an opportunity to be employed and to gain remuneration.

*Alexander, a video game developer for foreign companies from Macedonia, works from home. As there are no Macedonian video game companies, working remotely is the only way for him to perform this job. According to him, working through online platforms affords him greater security in terms of payment and service provision conditions.*

## 5.7. CASUAL WORK

Eurofound defines *casual work* as a form of employment where “where an employer is not obliged to provide work regularly to the employee but has the flexibility of calling them in on demand”.<sup>86</sup>

**GRAPHIC 15 - Casual Work**



**SOURCE:** *national surveys*

*Casual work* is the form of employment where the highest proportion of countries reported professional experience, with 4 out of 6 countries reporting rates of over 23% of respondents with professional experience. It must be added that the data must allow for the fact that the perception of the respondents of *casual work* can

<sup>86</sup> Eurofound (2015), *New forms of employment*, Publications Office of the European Union, Luxembourg, pg. 2

be related to “seasonal work” or even short-term employment contracts. Again the same problem arises with those individuals who are self-employed, but because they have sporadic service contracts, they might label their activity as *casual work*; this could also be the case with those individuals on copyright or intellectual property rights contracts.

Poland has the highest rate of reported *casual work*, with 54,3% respondents. This seems to be an increasing form of employment, in 2004 there were less than 200,000 temporary contracts and in 2017 there were almost 900,000.<sup>87</sup> This is clearly a very popular form of employment in Poland whose growth is shaping the landscape of the labor market. Legally, casual work occurs through employment through temporary employment agencies. According to some employers, in the interviews conducted with IPA, this form of employment is used in seasonal work and it is mostly offered to unskilled workers (with some small exceptions). Although there are provisions in the legislation which theoretically prevent abuses (such as forced overtime or the assigning of supplementary tasks to what was initially agreed upon), it is not guaranteed that the abuses do not happen in practice.<sup>88</sup> Polish law also provides for flexible contracts for babysitters and seasonal agricultural workers. Official data shows that there are around 350,000 active babysitters in the country with only around 1/10 legally registered.

The Czech Republic has the second highest rate, with 26,4%. This can be partially due to the fact that Czech labor law does provide for shorter-term contracts, such as the *agreement to perform work*, which does not exceed 20 hours per week and can be concluded for a fixed period<sup>89</sup>

Although *casual work* is not regulated by law, Croatia has the third highest rate of respondents with experience with this form of work with 25,3%. *Casual work*

---

<sup>87</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

<sup>88</sup> Ibid.

<sup>89</sup> Kyzlinkova, Renata, Petr Pojer, Soňa Veverková. (2019). New Forms of Employment in the Czech Republic. Prague, the Research Institute for Labour and Social Affairs (RILSA). Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).



can be legally performed by concluding service contracts, temporary assignment contracts with temporary employment agencies or seasonal employment contracts.<sup>90</sup> Furthermore, as *voucher-based* employment is regulated in Croatia, albeit only in agriculture, some respondents could have responded that that was also *casual work* because it was not continuous in character.

Romania is on fourth place at 23%. In contrast to the other countries, except Bulgaria, Romanian legislation does provide for *casual work* relationship through law 52/2011 concerning occasional activities performed by *daily workers* (“zilieri” in Romanian). The minimum length of hiring can be one day. Employers who hire occasional workers must register them each morning in a special Occasional Worker Register and the worker will receive remuneration upon a signature at the end of each day of contracting. The employer submits the Register to the Local Labor Inspectorate for checking.<sup>91</sup> Unfortunately the law was modified at the end of 2018 to severely restrict the economic sectors where it was permitted to hire occasional workers, from 24 sectors, it is now restricted only to 3: in agriculture, silviculture, and fishing.

Bulgaria reported 15%. As mentioned above, Bulgaria also has the form of short-term employment contracts, similar to the occasional activities ones in Romania. The minimum duration is 1 day and workers present a receipt at the end of the day in order to receive remuneration.<sup>92</sup> However, in contrast to Romania, this form of employment is limited only to agricultural work.

Macedonia reported the lowest experience with *casual work* at 7,6%. While in Macedonia the law does not specifically address occasional activities/casual work as in Bulgaria or Romania, it does provide for contracts which could be perceived as having a sporadic character such as: domestic help contracts or

---

<sup>90</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

<sup>91</sup> [https://legislatiamuncii.manager.ro/a/18757/legea-zilierilor-2015-legea-52\\_2011-actualizata-2015.html](https://legislatiamuncii.manager.ro/a/18757/legea-zilierilor-2015-legea-52_2011-actualizata-2015.html)

<sup>92</sup> Prohaska, Maria. (2019). New Forms of Employment in Bulgaria. Sofia, the Center for Economic Development (CED)..

temporary employment contracts specifically addressed to temporary employment agencies.<sup>93</sup>

The same problem is also encountered here as for *crowd employment*, specifically the existence of a legal *grey zone*, where, in order to avoid the cumbersome registering process legally required even for one-off services, workers performing *casual work* will not declare it fiscally.

### 5.7.1. IMPLICATION FOR THE LABOR MARKETS

---

While in theory *casual work* does provide for a great deal of flexibility for the employee in terms of working hours and it allows for particular categories of workers to enter the job market (such as young people or the recently unemployed) and, like *voucher-based work*, can have the benefit to reduce and combat undeclared work, it does have a host of problematic aspects. Experts state that *casual work* contributes to labor market segmentation, job instability and low forms of employee protection. This is confirmed by the findings of the present research across all six countries: the majority of respondents who reported having had professional experience with *casual work* were often young, with low education levels and income. The jobs most often offered in this form of employment, like in *voucher-based work* are often unskilled and with heavy work intensity. From the perspective of trade unions, the fear is that there is a trend in replacing regular work contracts with *casual work*, leading to more precarious employment and a decreased sense of security and an increased possibility for worker abuse. This is compounded by the fact that, in practice, individuals who report professional experience with *casual work* tend to work without a contract or at least, in a legal grey zone.

---

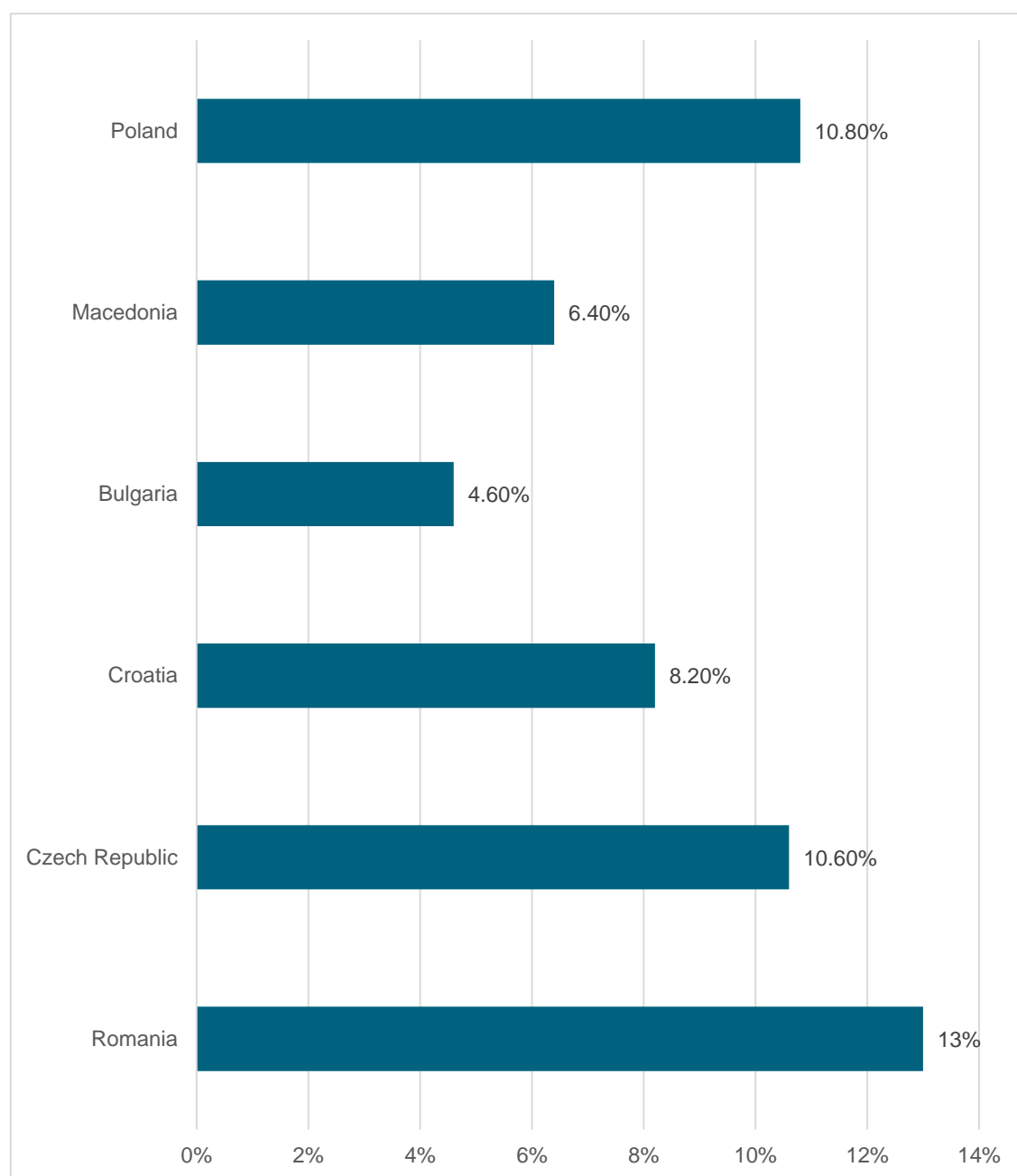
<sup>93</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

## 5.8. PORTFOLIO WORK

---

*Portfolio work* is defined as employment where “a self-employed individual works for a large number of clients, doing smallscale jobs for each of them”<sup>94</sup>

**GRAPHIC 16 - Portfolio work**



**SOURCE:** *national surveys*

---

<sup>94</sup> Eurofound (2015), *New forms of employment*, Publications Office of the European Union, Luxembourg, pg. 2

*Portfolio work* does not seem to be a form of employment that is very frequently experienced by respondents in the countries analyzed, with the highest positive response rate being 13% in Romania. This is followed by Poland (10,8%) and the Czech Republic (10,6%). 8,2% of Croatian respondents said they had had experience with *portfolio work*, while only 6,4% in Macedonia replied positively. Bulgaria had the lowest response rate at 4,6%.

The low response rates are somewhat explainable by the fact that, according to the Eurofound 2015 report, *portfolio work* was found to be practiced mostly by a smaller percentage of the population, specifically those working in the creative or IT industry or those in technical and scientific fields. This information was confirmed by the discussions each partner country had in interviews and focus groups.

*In Poland, reported experience with portfolio work was mostly known by those employed in B2B work, outsourcing companies and IT sub-contracting whereby freelancers are recruited by certain companies in order to perform project-based work.<sup>95</sup>*

It was also found, that *portfolio work* is not regulated by any of the countries' legislation as such, however, in practice it is applied by self-employed/freelance individuals doing provision of service contracts. Consequently, *portfolio work* can overlap with other new forms of employment such as *crowd employment* or *ICT-based mobile work*.

---

<sup>95</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

### 5.8.1. IMPLICATIONS FOR THE LABOR MARKETS

---

As it is performed by a small niche of employees, *portfolio work* was not found to have profound implications on the labor market. However, experts quoted in the Eurofound study, found that this form of employment allows for certain categories of highly-skilled workers to remain active on the labor market, if they so choose, long after retirement. This would ensure that certain skills and experience are not lost but passed on to younger generations. Another finding, confirmed by discussions had in focus groups in the present study, was that, for some, *portfolio work* was the first step towards entrepreneurship.

*Biljana is a Macedonian artisan who designs handcrafts for clients and sells them through the internet. Her clients find her through her online portfolio and commission works. She states that “the freedom she has cannot be understood by the people who work closed in an office on a daily basis.”<sup>96</sup>*

### 5.9. COLLABORATIVE EMPLOYMENT

---

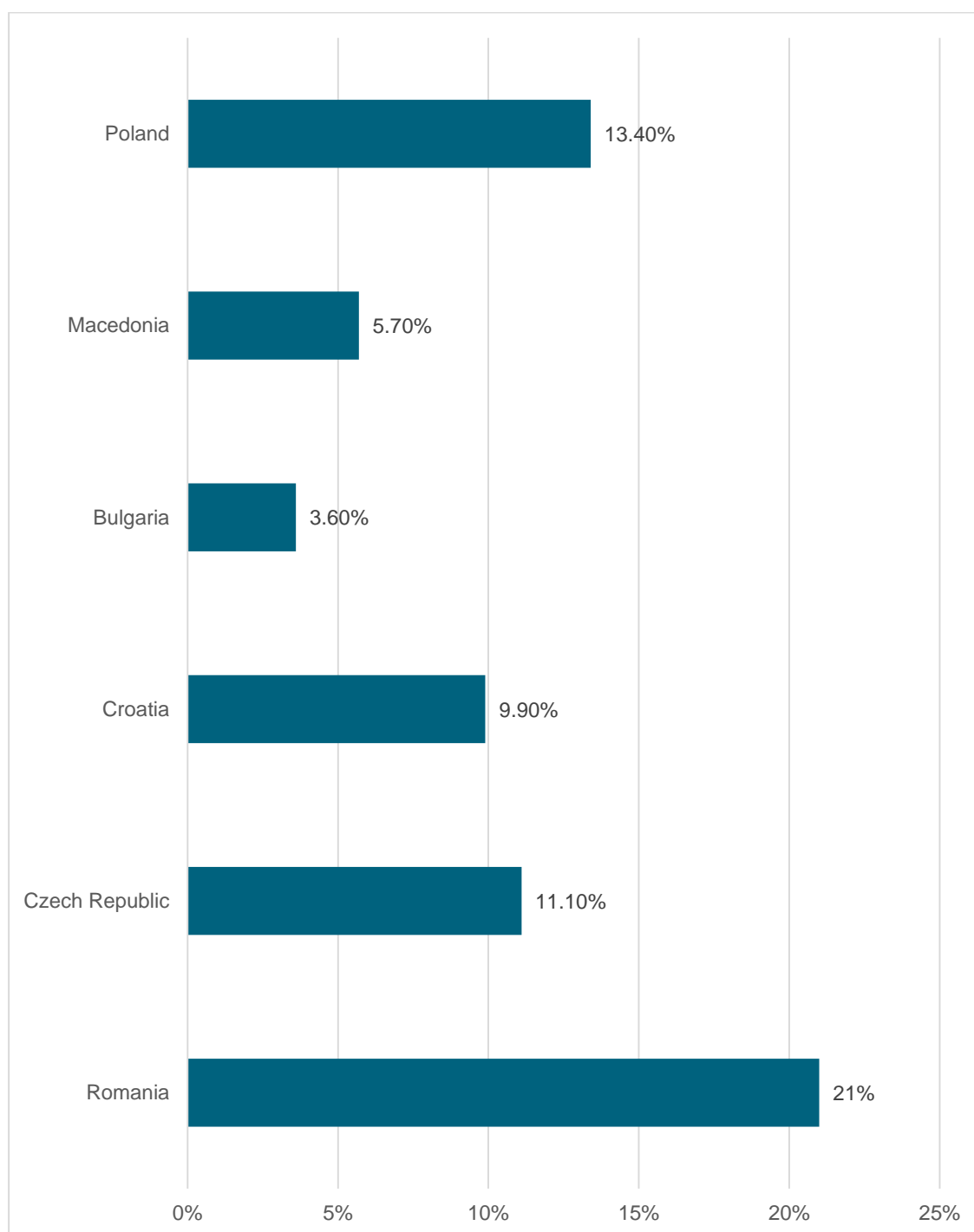
*Collaborative employment* is defined by Eurofound as “where freelancers, the self-employed or micro enterprises cooperate in some way to overcome limitations of size and professional isolation.”<sup>97</sup>

---

<sup>96</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

<sup>97</sup> Eurofound (2015), New forms of employment, Publications Office of the European Union, Luxembourg, pg. 2

**GRAPHIC 17 - Collaborative employment**



**SOURCE:** national surveys

Romanian respondents reported the highest level of experience with collaborative employment (21%), followed by Poland (13,4%) and, the Czech Republic (11,1%). In Croatia, 9,9% respondents had had experience with collaborative employment, whereas in Macedonia 5,7% reported the same. Bulgarian respondents reported the least experience at 3,6%.

In Romania, the relatively high level of positive response can be at least partially attributed to the fact that an individual can legally only perform services in exchange for remuneration (even occasional or one-off) if he or she registers as self-employed. However, this has two short-comings: first of all, the services rendered to any one employer must have an occasional character (they cannot be regular, otherwise that would establish an employment relationship under the law) and the registration formalities are quite complicated, requiring the provision of many documents; something which makes people hesitant to register.<sup>98</sup> As explained in the legislation chapter, the law also provides for the establishment of micro-enterprises which makes more economic sense, especially if an individual plans to hire more staff or if the services they are providing are regular (website maintenance services, for example). The tax-rate for microenterprises in Romania is 1% for those with one employee and 3% for those without any employees. However, even though the registration process is quite simple, microenterprises require more complex bookkeeping accounts and has a different liability situation.<sup>99</sup>

In Poland, the notion of self-employment is also regulated by law for persons performing non-agricultural economic activities. The framework of the Business Activity Act provides that self-employed individuals employed in business activities are regarded as entrepreneurs. Creative individuals and freelancers (including partners and shareholders) as well as individuals running educational activities are also included under the self-employment regulation.<sup>100</sup> The fact that self-employment is legally provided for can partially explain the relatively high rate of professional experience reported with *collaborative employment*, since this category includes self-employed persons collaborating. Two of the main reasons

---

<sup>98</sup> Alexandru, Violeta, Alexandra Johari, and Gabriel Biris. (2018). The Impact of Industrial Relations on New Forms of Work in Romania. Bucharest, the Institute for Public Policy (IPP).. Bucharest, Romania.

<sup>100</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

given for choosing *collaborative employment* given are the desire to supplement income and to gain professional experience in a particular field.<sup>101</sup>

Croatia is the only country, of those analyzed in this study, that has a form of *collaborative employment* established in law. Under the recently-introduced Obligations Act, contracting parties agree on conditions regarding the sharing of a common workspace and other administrative tasks.<sup>102</sup> Furthermore, as self-employment is regulated by tax regulations and not the Labor Act, individuals in Croatia (as in Poland), are defined as entrepreneurs running a business or hiring other employees.<sup>103</sup>

### 5.9.1. IMPLICATION FOR THE LABOR MARKETS

---

*Collaborative employment* is seen as having positive effects on the labour market mainly encouraging the development of start-ups and small businesses. It is also seen as fostering the sharing of experiences and skills because it affords skilled workers an environment where they can work together. Since coworking spaces offer the advantages of office space at a reduced cost, this allows self-employed individuals working in sectors which are not very highly remunerated, like the creative industries, to set up and run their business. Evidence from studies run in Germany, shows that coworking spaces foster hubs of creativity in certain locations in the city. As such, this can have a positive influence on the economic and urban revival of a certain part of the city.

---

<sup>101</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

<sup>103</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

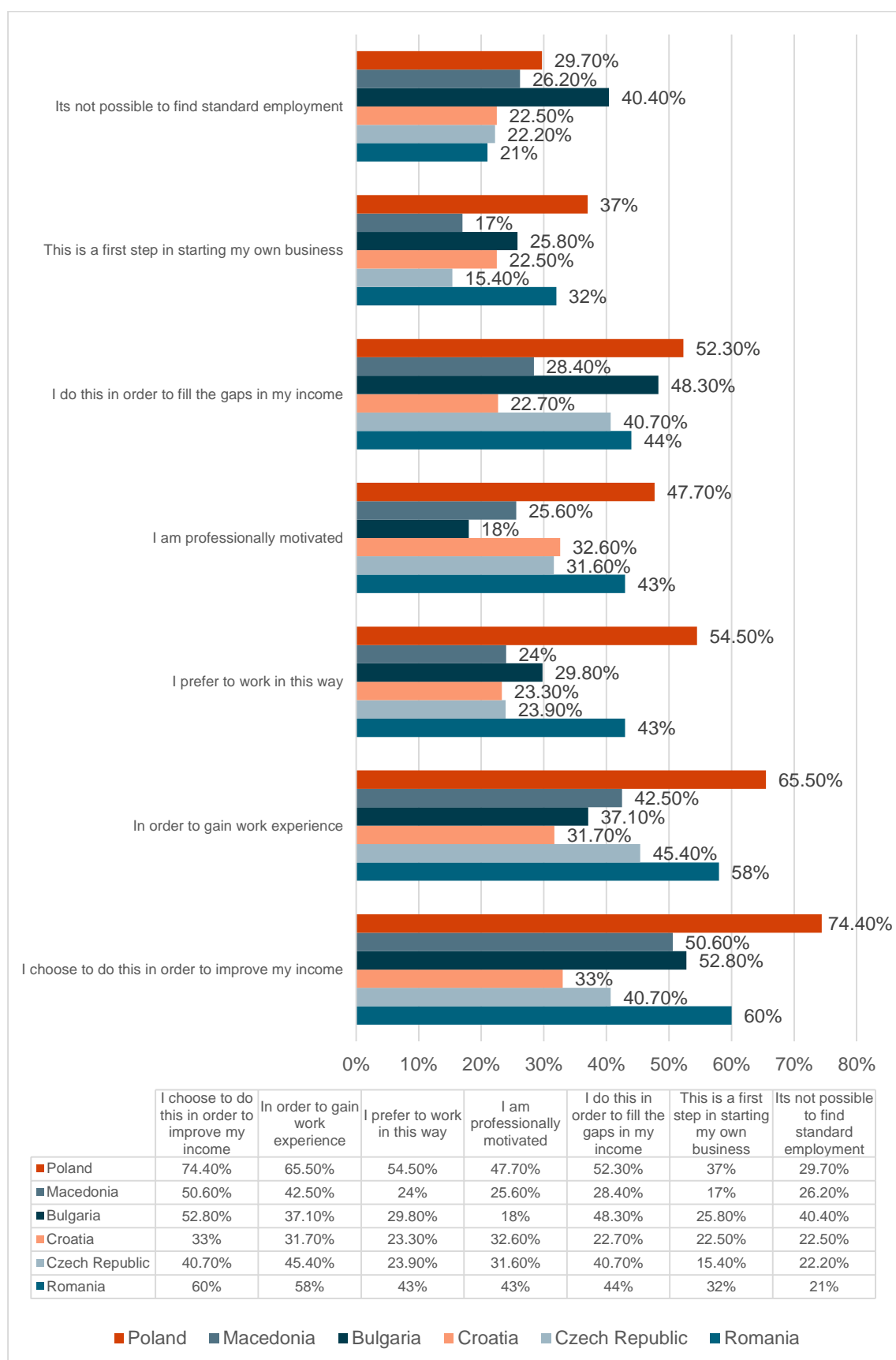


*The Creative Quarter is a perimeter inside Bucharest, Romania, with a high concentration of individuals working as entrepreneurs in the service or creative industries. Ten years ago, this particular part of the city was, while filled with monuments and buildings of historical importance, quite run-down and derelict. However, with the advent of Erasmus-educated creative young individuals with foreign professional experience, the quarter was revived and experienced a form of gentrification. Slowly it has become a center for the most modern cafes, restaurants, shops and a hub of co-working spaces for the creative agencies and industries.*

In the analysis of the new forms of employment, it is also important to understand the motivation behind seeking them. To the question of what would drive respondents to seek atypical forms of employment, two of the three main responses were related to income supplementation:

1. I choose to do this in order to improve my income
2. In order to gain work experience
3. I do this in order to fill the gaps in my income.

**GRAPHIC 18 - Why would you seek new type of job/employment?**



**SOURCE:** national surveys

The desire to supplement an income is one expressed by many of the employees working in the new forms of employment interviewed in the focus groups. It is also a reason given for the desire for more flexibility from the standard employment contract – the ability to work remotely or on results-based projects, could theoretically allow for employment in more than one job. This is somewhat corroborated by the responses to the question regarding other paid jobs in addition to the main paid jobs. Poland, Romania and the Czech Republic showed the highest percentages of individuals with at least an occasional other job in addition to their main paid job. While it is true that those percentages are dwarfed by the response that the main paid job was the sole job, it is important to note that one of the main drives behind the desire for employment flexibility was the ability to work on more projects at the same time.

RILSA concludes that in the Czech Republic, positive incentives prevailed with respect to choosing employment linked to the new digital labour market environment. The most frequently mentioned reason for why respondents were willing to work in new forms of employment was to gain experience followed by the desire to increase one's income. On the other hand, only marginally was it mentioned that the employer forces its staff to accept new forms of employment in place of a standard employment relationship. Likewise, most of the respondents in the Czech Republic did not view working in new forms of employment as a substitute for the non-availability of a standard employment relationship. However, these results may have been strongly influenced by the economic boom and prevailing low unemployment rate during the period of research.<sup>104</sup>

In Croatia, the respondents state their own choice leading to better income, professional motivation and need to gain work experience with percentages between 71% and 61% of the respondents. The other reasons received between 51% and 24%. These positions are related to the necessity of such work in order to improve income, impossibility of finding a standard employment, own

---

<sup>104</sup> Kyzlinkova, Renata, Petr Pojer, Soňa Veverková. (2019). New Forms of Employment in the Czech Republic. Prague, the Research Institute for Labour and Social Affairs (RILSA).

inclination towards such form of employment, or perception of these new forms of employment as a first step towards starting one's own business.<sup>105</sup>

In Poland, the willingness to take up or continue particular forms of work is motivated in slightly different ways. For all of these forms, the workers most often pointed to their willingness to increase income in relation to what they already earn. According to the survey implemented by IPA, the least frequently indicated motivation to take up or continue a given form of work is the difficulty of finding another job that would have a standard character, which, according to the experts points to the improvements in the Polish labour market. Even less frequently respondents indicated their willingness to take up a given form of work as a springboard to their own business.<sup>106</sup>

In Macedonia, the respondents were offered multiple statements in order to examine the reasons why they would be looking for a job that represents a new type of employment. The largest percentage of workers fully agree with the statement that they chose this line of work to earn more income, for some of them this is the only option and would seek new type of employment so they would make ends meet. A high percentage of respondents also agree with the statement that they would seek new type of employment in order to gain work experience.<sup>107</sup>

In Bulgaria, the reasons for seeking new work modes primarily stem from a desire to make more money (52.8 percent), economic duress due to low income (48.3 percent); lack of other job opportunities (40.4 percent), opportunity to gather experience (37.1 percent), and the preference of the actual individual (29.8 percent).<sup>108</sup>

---

<sup>105</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

<sup>106</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

<sup>107</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

<sup>108</sup> Prohaska, Maria. (2019). New Forms of Employment in Bulgaria. Sofia, the Center for Economic Development (CED)..

In Romania, the IPP observes that the majority of respondents who would like to be employed in one of the atypical work forms, would do this in order to complete their income. From this the IPP deduces the willingness to have multiple jobs at the same time. 67% of respondents (of the subsample of those who are willing to be employed in a new form of work) (at least) agree with the statement that it would be a first step in starting their own business, which indicates a very interesting association between atypical jobs and the idea of entrepreneurship in Romania.<sup>109</sup>

The in-depth discussions of the focus groups also showed that many of those employed or interested in the new forms of employment were students. *Casual work* or *crowd employment* allow students to accumulate job experience that they could use to then apply for more permanent positions. Furthermore, the existence of self-employment legislation in each of the countries analyzed, a contractual form which allows for multiple contracts to be held at the same time, implies that the percentage of secondary jobs will only increase. The public policy challenge comes from ensuring the flexibility to seek out a second job or work contract, while eliminating or keeping to a minimum the *forced necessity* to do so.

---

<sup>109</sup> Alexandru, Violeta, Alexandra Johari, and Gabriel Biris. (2018). The Impact of Industrial Relations on New Forms of Work in Romania. Bucharest, the Institute for Public Policy (IPP).. Bucharest, Romania

## 5.10. CONCLUSIONS

### 5.10.1. BULGARIA<sup>110</sup>

---

According to the experts at CED, the key factors that drive the highly dynamic advance of new forms of labour in Bulgaria, are: (1) the desire of both employers and employees for more flexibility in work relations, (2) the organisation of work and the ubiquitous penetration and (3) the application of ICT in recent decades.

The experts at CED conclude that the new work modes survey was conducted at a time of favourable upward trends in the Bulgarian labour market. Businesses are experiencing serious workforce shortages, which in certain cases have even halted major investment projects. In this sense, the conditions for the development of new work modes with their advantages, notably greater freedom and flexibility, are currently favourable.

Bulgarian labour and insurance law offers various opportunities for pursuing work either as an employee or a self-employed. These include the traditional employment contract, civil contracts, copyright contracts and the possibility to invoice services provided. Practices vary and decisions in most cases appear to be taken mostly in view of prevailing legal requirements for social and health insurance as well as tax considerations. Self-insured persons who are responsible for paying their own health and social insurance is another possibility, which is fairly widespread among individuals engaged in new work modes. Labour law is still in debt to those wishing to take advantage of new work modes and takes far too long to change as regards the flexibility of employment relations. Both labour and insurance law contain a great deal of 'government' in the sense of control, inspections and sanctions by the Labour Inspection Service, the National Revenue Service and other competent government agencies. For micro, small and medium-sized enterprises, which make up the vast majority of enterprises in Bulgaria, it is often impossible to ensure compliance with all

---

<sup>110</sup> Prohaska, Maria. (2019). New Forms of Employment in Bulgaria. Sofia, the Center for Economic Development (CED)..

statutory requirements and prescriptions. Cumbersome red tape and the administrative burden sometimes distort the picture of labour relations because both employers and workers and employees tend to prefer the lesser evil.

### **5.10.2. CROATIA<sup>111</sup>**

---

In Croatia, according to the experts at IRMO, digitalisation is perceived as one of the most important factors causing the increase of non-standard employment contracts which include all contracts that are not open-ended contracts for the full-time work. Those non-standard contracts in Croatia represent in majority cases a legal basis for the new forms of work identified by Eurofound in 2015. Of all forms of non-standard work which are regulated by the Croatian Labour Act the most common is fixed-term employment which in the last ten years has become the predominant form of employment. At the level of general economy there is a constant increase of fixed-term employment and according to data from 2017, it is more common in the private sector (every fifth contract) than in the public sector (every tenth contract). Part-time work is much less frequent in Croatia even though it is also on an upward trend. In 2016, 5% of workers in the private and 4% of workers in the public sector worked part time.

Typically, the Croatian respondents to the national survey express positive opinions about new forms of work. A half of them have worked at least once in some of the new forms of employment. The most frequently mentioned are casual work, ICT-based mobile work and job sharing. In general, the respondents agree that the new forms of work might solve some of the key labour market challenges, primarily in terms of excessive taxation, bureaucracy and low wages. Two thirds of the respondents' state that they would be willing to seek employment in a new form of work and the most frequently stated reasons for doing so are income increase, professional motivation and the need to gain work experience.

---

<sup>111</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

Even though a significantly larger share of the respondents believe that their level of skills and experience is satisfactory, there are also many of those who would nevertheless accept working in conditions worse than those stipulated in the contract. Namely, in order to find a job, a half of the respondents would be willing to accept wages lower than those stipulated in the contract and somewhat more than a third of the respondents would accept working without a contract.

The interviews conducted by IRMO with the experts for labour market and digitalisation pointed out the fact that in Croatia there are legal limitations for the use of civil contracts or the services provided by the self-employed. Even though this could be more cost-effective for employers, such forms of work cannot be implemented if on the basis of its activity a company is obliged to employ a worker under an employment contract. Also problematic are significant differences in the established levels of basic salaries and the rates for the payment of contributions for different types of non-standard work which complicates calculation of the fiscal effects for the companies. A tax relief for payments up to HRK 3800 which encourages the employers to pay minimum wages was also criticised as was the 20% profit tax which reduces global competitiveness of Croatian companies.

Interviews implemented by IRMO with employers in the ICT sector showed that they predominantly use open-ended contracts because this represents the best guarantee for keeping expert employees. However, project work sometimes requires employment under non-standard contracts which in Croatia is not regulated in the best way. It was pointed out to IRMO in this respect that additional adjustment of labour and related legislation is a necessity in order for Croatia not to lag behind other countries. Certain provisions of the Labour Act, for example the one on an additional employment contract, should be liberalised since they do not reflect the reality of the dynamic work in the ICT sector. Furthermore, it was pointed out that the benefits of the employment relationship in terms of material and social rights should be correspondingly developed in the area of work outside of employment relationship.

According to the Croatian experts, the participants in the focus groups with social partners concluded that the new forms of work caused by digitalisation are



appealing to workers due to their need for more independence and flexibility. While employers found the new forms of work, as classified by Eurofound, generally to be very positive, the representatives of trade unions were more reserved and pointed out that for workers such work is often not a free choice but a necessity. The social partners agreed that there is the need to expand the definition of a worker to include the new forms of work in digital economy and the existing legal framework is characterised as inadequate for their regulation and control. Furthermore, they pointed out that it is necessary to develop a bipartite social dialogue on digitalisation and its impact on the labour market. Such dialogue should primarily be focused on establishing standards for professions but also on estimating future trends on the labour market and thus related necessary education.

In the focus group with freelancers it was pointed out to IRMO that the key problem of traditional online platforms is their excessive focus on the cost of labour. However, the participants pointed out that not all platforms are the same and that there are such platforms which take their intermediary role very seriously. They do not focus only on the cost of labour but also take into account the offered expertise which in the end leads to better quality. The majority of participants explained their decision to work as freelancers with the need to have more flexibility in organising their working time and the need to have more freedom in selecting projects to work on. However, the majority of participants concluded that the new forms of work in which freelancers predominantly work are very appealing to employers because they enable them to transfer part of the costs of labour to workers. In terms of Croatian legislation, it was pointed out that it does not follow the new forms of work and employment which makes freelancers unprotected. The legislation does not clearly define who is a freelancer which results in numerous problems with the realisation of their material and other rights.

### 5.10.3. CZECH REPUBLIC<sup>112</sup>

---

Following the implementation of the national survey and the discussions within the focus groups and interviews, the experts at RILSA concluded the following regarding the new forms of employment in the Czech Republic. The first is that, in general, micro-firms and small firms are more progressive in the use of new forms of employment – they see new forms of employment as a necessity. Given the uncertainty of the external environment and the greater bureaucracy, standard employees working on open-ended full-time contracts are often considered an administrative burden, so companies try to make use of new forms of employment, most commonly *casual work*, *mobile work*, *job sharing* and *collaborative employment*. This is done either within the framework of the legislation or even on the margins of the grey economy. According to the experts at RILSA, tolerance towards the grey economy is relatively high in the Czech economy. This is also showed in the national survey implemented: every fifth respondent in employment stated that they would be willing to accept work without a contract and every second would be willing to accept a dual wage. The experts conclude that as it cannot be expected at a time when there is a shortage of supply on the Czech labour market that employees will accept precarious forms of employment, small employers as a rule compensate employees for a certain level of job-related uncertainty with other benefits – be they higher pay, the option of tax optimisation (if an employee works on the basis of non-employment agreements and combines this with secondary gainful activity, for example), time flexibility etc.

The second conclusion is that, in contrast, large firms in the Czech Republic, see new forms of employment as a benefit. According to the research implemented by RILSA, their motivation for introducing new forms of employment (most commonly *home office* and *job sharing*) is that employees (and job candidates) demand these new forms of employment. Firms try to keep hold of these

---

<sup>112</sup> Kyzlinkova, Renata, Petr Pojer, Soňa Veverková. (2019). New Forms of Employment in the Czech Republic. Prague, the Research Institute for Labour and Social Affairs (RILSA).

employees, so they adapt. However, new forms of employment are still seen as a benefit and not standard practice.

Third, some sectors of the economy use new forms of employment more than others. Apart from the IT sector, other sectors where new forms of employment are used are the science and research and university education sector, various consulting services and the non-profit sector.

In general, it was found by RILSA, that the biggest motivations for using new forms of employment in the Czech Republic, are financial savings (costs linked to payroll administration, leasing offices etc.) and the introduction of new work benefits in the shape of certain new forms of employment (typically home office or job sharing).

According to the results of the focus group, what employees appreciated most about new forms of employment is time flexibility (i.e. a better work/life balance), greater room for self-fulfillment (i.e. new forms of employment, e.g. casual work, job sharing or collaborative employment permit employees to devote themselves to the kind of work that fulfils and satisfies them) and income and expenditure optimisation (especially if the employment is carried out on the basis of non-employment agreements or self-employment). Respondents also gave other reasons in the questionnaire. According to RILSA, the most frequently mentioned reason for willingness to use new forms of employment is to gain work experience (three quarters of respondents willing to use the said forms of employment opted for this answer). Another reason that appears central is the ability to increase one's income via this kind of work (two thirds of respondents).

#### 5.10.4. MACEDONIA<sup>113</sup>

---

Having conducted analysis of the legislative framework in the Republic of Macedonia, the experts at CRPM conclude that the Macedonian legal system does not recognize the new forms of employment which are followed up by new methods of execution of tasks, nor does it enable their application. The employment contracts which allow for certain flexibility for workers and employers and are partially related to the new forms of employment, are not regulated precisely and clearly and their application is avoided in practice, above all because of the legal uncertainty for employers. Although not regulated by law, the conducted research helped the experts notice that certain forms of employment are applied by employers and workers.

According to CRPM, *employee sharing* as a new form of employment finds an informal application, which is prompted, above all, by the lack of skilled labour, especially in the economic activity of tourism. Research showed that its application is limited within a particular corporation which manages several hotel facilities for winter and summer tourism, and in this way they compensate for the lack of human resources during the season and at the same time maintain good working relations with the good workers. However, the application of this form of employment in practice is accompanied by an increased amount of administrative and financial burden for the employer, as it is not regulated in the Labour Law.

In addition to the administrative and financial burden of the legal services hired by the employer, the loss of time devoted to these administrative issues was also found by CRPM to be significant. In the ICT industry in the Republic of Macedonia, informal employee sharing does take place, but the application was found to be limited to certain workers who have high professional knowledge in certain areas, allowing the use of services of the employee by other companies with whom the first employer cooperates. The strategic *employee sharing* is not applied in the country, probably because, according to the experts at CRPM, the market does not create a need for this, although if detailed analysis were to be

---

<sup>113</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

made for checking the situation and opportunities in a given region, additional information could be obtained, and companies would very easily create an agency that would manage human resources in accordance with their needs. Moreover, CRPM noted that job sharing as a new form of employment can be applied in certain economic activities and there is a high likelihood that it be applied informally, because the organization's assessments regarding the knowledge of the participants in the survey on the non-standard forms of employment show that they are not fully informed about their significance and many of them had no prior knowledge about them at all.

Furthermore, CRPM concludes that the application of the new payment model for voucher services (daily coupons) can have positive effects on the reduction of undeclared work and increase of flexibility for quicker hiring of workers in case of unforeseen increase in workload.. CRPM believes that the introduction of the voucher as a model of payment for services can positively affect also those who occasionally and on part-time basis perform crafts and other professional services in addition to their main activity where they are employed, because the citizens who use these services, considering the limited payment possibilities, in practice are paid in cash, especially for work done in the household (repair of home appliances, painting, gardening, babysitting, etc.).

Concerning the work from home, CRPM concluded that this type of employment contract in the Law on Labour Relations is not fully and clearly worked out. The lack of clear and precise provisions related to the performance of work outside the employer's premises creates legal uncertainty among employers. According to CRPM, employers in the Republic of Macedonia are avoiding the use of employment contract with work from home because this creates more dilemmas for them as to whether they fully adhered to the legal provisions, especially due to the danger arising from possible court dispute in which damage compensation would be sought, for which they would be liable, so they are not certain as to what they could or could not agree upon with the worker.

Employer experience showed CRPM that workers in the ICT industry perceive the ability to work from home as additional privilege that should be enabled to

them if, in the course of the week, they decide to work outside the employer premises. Regulated in such a way, the work from home has negative effects on the operation of many industries, especially on the ICT industry. The non-flexibility in the labour relations and the organizing of office hours was found to be an additional problem with the companies, making them non-competitive on the market, as they are not able to meet the demands of workers and are facing shortage of qualified workforce which is moving out, above all in search of a better quality of life and better working conditions abroad.

According to CRPM, *crowd employment* or employment via online platform is applied in the Republic of Macedonia, especially by younger workers who prefer this mode of work. According to CRPM, European trade unions rightfully refer to this as hidden employment, because workers in the Republic of Macedonia who are working this way, are practically invisible to the system of competent institutions and are often registered as unemployed. Part of the people working via online platforms cannot exercise labour rights as employees, because employers who are linked at the global level are not interested in offering them paid contributions, health insurance, paid leave or sick leave, and women working this way are concerned about their lack of opportunity to use pregnancy leave. Employees working in this manner emphasize that they choose to work in this way because of the freedom and flexibility which they cannot have through standard employment, and according to the CRPM, the low level of remuneration in Macedonia, makes the high earnings from the platform particularly attractive as well.

*Casual work* as a new form of employment within the existing legal regulations was found by CRPM to be applied through the employment contracts on fixed-term basis on through signing of agreements for seconding of workers through temporary work agencies. The application of new forms of employment and new modes of completion of work tasks are possible through legislative amendments, which enable conditions for flexible work considering the development of technology and the changing needs of workers for increasing their productivity and work motivation.

According to CRPM, the Republic of Macedonia is partly affected by the digitization wave. Adjustment of citizens to technological changes can be a longer process, but with proper education and change of habits, services can be easily digitized. The use of software solutions replaces the standard services that in the past were provided exclusively by companies. The hotel and private accommodation booking sites (booking.com, airbnb.com) have reduced the workload of travel agencies to the extent that this business will need to be transformed in the future or will face a drastic reduction in work, of even possible extinction. Furthermore, the classic form of bank teller work slowly decreases even in the Republic of Macedonia, as certain banks have already begun to fully apply e-banking in accordance with technological capabilities and clients are using their digital services without control of the workers. Information on multiple expert knowledge is expected to be available online (consulting, legal and financial services), whereby people would be able to get informed and receive these services in a more efficient and cheaper manner. Although the country is still not under threat of full digitization, because that is a longer process for less developed countries, there is a possibility for its promotion that will bring many benefits for the citizens. For instance, most of the personal documents issued in the Republic of Macedonia (and other types of documents) are issued *on the spot*, on premises the authorised institutions, while the same thing can be done within matter of minutes by using the personal or portable computer during office hours or from home, which helps the employed citizen save time which otherwise, he/she would have spent physically travelling to the authorised institution using his/her break time in order to renew or issue a certain document, although according to interviews conducted by CRPM, some institutions are quite advanced in that respect and work on development of digital systems. The ICT industry in the Republic of Macedonia has the potential to develop, because it has a quality staff that constantly upgrades its knowledge and is competitive on the labour market. Companies are working on projects with proven international companies precisely on software solutions development, that support the processes of digitization and automation development. In conclusion, according to CRPM, the country has significant potential for digitalising certain services that would allow saving time and economic benefits for the citizens.

### 5.10.5. POLAND<sup>114</sup>

---

According to the study implemented by the experts at IPA, the conclusion was that virtually all nine new forms of work were used in Poland, six of which were subject to in-depth quantitative and qualitative analysis. However, their scope of application in the labour market, with the exception of casual work, is narrow. According to the survey data, casual work has been experienced by more than half of Poles of working age, whereas other forms of work were much less frequent: from 11% to 23%<sup>115</sup>. In the opinion of experts, representatives of employment agencies and social partners, the scope for application of most of the analysed forms of work, apart from casual work, is limited mainly to creative professions and positions in the services, with little use in rank-and-file positions, especially in the manufacturing sector. Hence, due to the lower level of development of the economy, its reduced innovativeness and lower diversity of jobs that it offers, the growth potential for the analysed forms of work may be lower in Poland than in some Western countries.

It can be concluded that the new phenomena on the labour market in Poland in principle are resumed to casual work, mainly low-skilled, which brings about consequences that may lead to precarisation of work. Those forms of work that require higher skills, such as *mobile work*, *interim management*, *portfolio-based employment*, or a higher level of organisation, such as *job sharing*, *employee sharing*, *collaborative employment*, have little impact both on workers' experiences and in terms of their share of the labour market.

The Polish legal system allows for the implementation of most of the new forms of work (except for *voucher-based work*, whereas the regulations concerning *crowd employment* are hazy), with a significant chunk of this sector in practice being governed by civil contracts (self-employment, work outside the employment contract). Aside from telework in its classical understanding, there are no

---

<sup>114</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

<sup>115</sup> Those responses where voucher-based work was indicated are treated as misinterpretation on the part of respondents (e.g. confusing voucher-based work with receiving vouchers as a wage bonus).



regulations related to these forms of work, so the use of them is primarily a matter of decisions (mainly by the employer) about the application of innovations in the field of work organisation.

Most of the new developments on the labour market represent a shift towards greater flexibility, which benefits workers, often allowing for preserving a better work-life balance. In addition, new forms of work most often go hand in hand with an increased autonomy and a sense of control over one's work. In most cases, they do not have a significant impact on occupational health and safety. The challenge, however, is the access to organisations representing workers (trade unions, works councils, etc.) or to collective agreements, which should be conceived as a negative phenomenon in line with the wider trend of corrosion of industrial relations throughout Europe. A more flexible work can also result in difficulties in meeting social needs at work and with integration at the workplace. In addition, new forms of work in most cases involve increased intensity of work and increased levels of stress, which seems to be the flip side of greater flexibility and autonomy. In most cases, new forms prevent the use of work-related bonuses and access occupational welfare.

Most of the new forms of work contribute to the innovativeness of the labour market and increase its attractiveness both for employers and for a wider group of potential workers. However, there is a risk of labour market segmentation, particularly with casual work, if the adoption of these forms of work leads to the widespread acceptance of splitting assignments into parts. This, in turn, is inextricably bound with low incomes and limited social protection.

The most important motivation to take up new forms of work is the opportunity for additional income and the desire to gain experience. For mobile work and interim management, an important driver is the fact that these forms of work were most suitable for the respondents.

Due to the diversity of the identified forms of work, one cannot be analysed as a whole, nor can one formulate assessments that apply to all of them. Therefore, the summary and recommendations will discuss these forms separately (or in

groups of forms with similar characteristics). Employee sharing and job sharing seem to be the most stable forms of work, whereas casual work represents the most glaring form of precarisation from the forms that are discussed and leads to worsening of working conditions in virtually all dimensions. Employee sharing is an alternative to extended working time reference periods, which are widely used in Poland.

Casual work and, to a lesser extent, job sharing are those forms of work where the percentage of respondents wishing to continue working on such basis in the future is lower than the percentage of people with experience of such work. This, according to IPA, suggests low satisfaction with such forms of work. Casual workers are often young, with low incomes, often without a formal contract. This form of work is associated with a high level of stress and high intensity of work. It is worth mentioning that, according to the experts at IPA, due to the improving situation on the labour market and labour shortages, employers are less likely to hire on a casual basis and more often than just a few years ago offer full and stable employment.

Interim management is motivated primarily by the improvement of the functioning of companies and is applicable to highly-skilled workers, who have greater freedom in deciding how they work. In Poland, working under this form correlates with high level of education and above-average incomes. Therefore, for this form of work it is up to the individual to accept this type of solution (there is a trade-off between higher earnings, responsibility, flexibility on the one hand and frequent relocations, stress, greater intensity of work on the other).

Mobile work received the highest satisfaction rates among respondents in the Polish survey. Its main feature is its high mobility, flexibility and thus responsibility, autonomy and sense of control over one's work. On the other hand, most other dimensions are neutral or negative (health and safety at work, length of working time, stress and intensity of work, social protection, stability and security of employment, not to mention integration in the workplace or fewer opportunities for worker representation). In Poland, it was more often performed

by workers of younger or middle age and with higher education degree. More often than other groups, mobile workers are self-employed.

Portfolio work received the lowest score. Most often it involves self-employment. It is therefore associated with the greatest independence, responsibility, with working time depending to a large extent on one's own decisions. Respondents in Poland appreciated the opportunity to receive higher incomes and to develop skills and career. However, this form of work results in greater stress and intensity of work, with scarce opportunities for social protection and work-related bonuses. The stability of work and the work-life balance also received low scores. This form of work was performed more often by younger workers, especially men. It must be noted that there is a significant discrepancy in the assessment of this form of work by Polish respondents and by Eurofound. This may be due to lower satisfaction of the self-employed and more frequent bogus self-employment in Poland.

For crowd employment, the biggest controversy concerns the lack of regulation of the three-way relationship (between the platform, customer and employee) and social protection of workers. Its main advantage are its extreme flexibility and the possibility of managing one's involvement in it, as well as autonomy and control over work. However, it does not provide any social protection and, as studies show, incomes are usually low and rarely allow workers to sustain themselves. That is why crowd employment is most often an additional, ad-hoc work. In Poland, crowd workers are most often young, often still learning / studying, and inhabitants of big cities. Being a crowd worker is associated with a low level of satisfaction compared to other forms of work.

### 5.10.6. ROMANIA<sup>116</sup>

---

Following the analysis of the statistical data obtained from the public institutions, the information learned during the in-depth interviews and the discussions from the round-tables, as well as the results of the national survey, according to the experts at IPP, there are certain general observations that can be made.

The first is that there is a need for the redefining and the reform of work relations. According to the IPP, this is a strong position that almost half of those asked in the survey take: 45% of respondents consider that the present-day fiscal law is restrictive in the sense that it is not flexible enough to encourage work. The labor market has changed due to the workforce exodus, the digitalization of the economy and the behaviour of those who have chosen to remain in the country. The latter are much more open to diversifying their sources of income and to the possibility of enhancing their workplace flexibility. The new forms of work, already firmly entrenched in western Europe and the United States, are beginning to gain a foothold even in Romania. Romanian employees are already active in innovative fields and work contracts, such as mobile-based ICT work, occasional work, collaborative work etc. Furthermore, argue the experts at IPP, the flexibility of an ICT mobile-based employment contract has been praised as a desirable element not only by the participants already involved in the new forms of employment in the focus groups, but also by some of the representatives from the private sector. However, it must be mentioned that some employers still expressed scepticism regarding its applicability in all employment sectors. They were doubtful that employees could be trusted to be productive in an unsupervised environment outside the office premises or that a working ethic could be maintained.

The second observation is that, while there are several new forms of employment that over 20% of respondents reported professional experience with, it is important to interpret the results with caution. Similarly to the other organizations in this project, the IPP also reported difficulties with the lack of knowledge of some

---

<sup>116</sup> Alexandru, Violeta, Alexandra Johari, and Gabriel Biris. (2018). The Impact of Industrial Relations on New Forms of Work in Romania. Bucharest, the Institute for Public Policy (IPP).

survey respondents regarding the concepts and definitions of the new forms of employment as identified by Eurofound. For example, the fact that some respondents reported familiarity with voucher-based work that does not exist in practice or legally at Romanian level, leads the IPP experts to conclude that it was equated to a similar concept (meal vouchers are often given as benefits by employers). The same explanation can be partially attributed to the other high levels of response.

The third observation made by the IPP during the implementation of the focus groups is that there is a difference between what employees perceive as desirable job benefits versus what the employer does. Given the same question, employees responded flexibility and a high salary and the employers responded meal vouchers and bonuses.

According to the data requested by IPP and supplied by public institutions with attributes in the field, it is easy to note that the private sector is the one with the largest number of atypical work contracts. The public sector has a majority of traditional work contracts: permanent or long-term, and therefore has most to gain from the promotion of these types of contracts. However, the benefits of a dynamic labor market would be felt at national level. Moreover, the dynamic with which work types change in present, not only at international, but also at national level, between a legal and a natural person, demands a regular evaluation of the obstacles deriving from the legal framework. Therefore, it would be useful for such evaluations upon the workforce in Romania to be made annually by the public institutions in order to oversee and keep track of the dynamic in the field and to be able to propose adapted public policy.

07

## 6. COMPARATIVE ANALYSIS OF GENERAL ATTITUDES AND PERCEPTIONS REGARDING WORK AND EMPLOYMENT

---

The national surveys implemented in each of the six countries also included a host of questions regarding attitudes towards work in general, in order to find out what particular values were important, what the perception regarding work practices was and what fears employees have for the future.

Two of the most revealing questions in the study probed the willingness to work without a legal contract and/or the practice of receiving a higher wage “in-hand” than in the contract. To the first question, respondents overwhelmingly responded “No”, with the biggest difference between the two answers found in Romania (7% responded “Yes” and 92% responded “No”) and the smallest difference in Bulgaria (39,5% responded “Yes” and 49,5% responded “No”). This shows a general awareness of the extreme negative effects of working illegally. Of course this does not mean that, in practice, individuals will not accept this method of working. The high incidence of *causal work* reported as well as its very nature, does imply that a certain degree of undeclared work occurs, especially in certain economic sectors. This was confirmed in the discussions had with employees, employers and trade unions alike in each country; participants pointed out that rigid regulations and cumbersome administrative procedures led to some categories of work, such as domestic help, cleaning services, or other general one-off activities were rife with undeclared work.

*“They do not want to be formally registered. I took an interest in establishing why this is the case. Reasons are individual. Some receive social assistance and do not want to give it up, that is extra income for them, and often the bank accounts of these people are frozen due to different debts. So the worker is aware that if we are to declare him, the funds will be automatically withdrawn. So I spoke with our workers, spoke with the taxi drivers, the same problem. They do undeclared work...” – according to an interview with representative of a private company for cleaning services in Macedonia<sup>117</sup>*

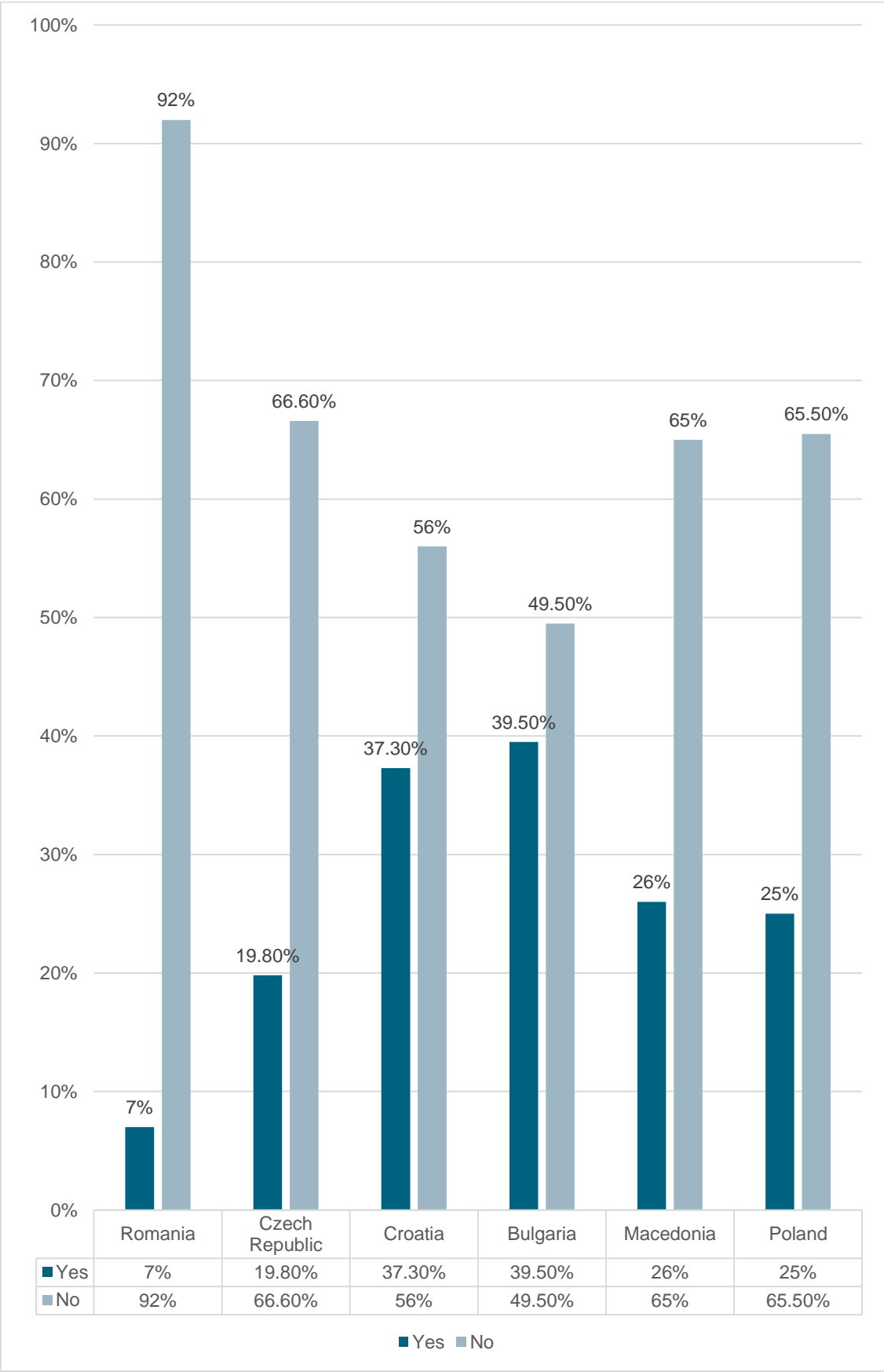
Interestingly, when the information was superimposed on the responses regarding the kind of employment contract the respondents reported having signed, the conclusion seems to be that there is no correlation between those who declare having signed no work employment contract and the declaration that they would not work without a contract. It can be inferred from this that while generally, respondents in all countries know that working without a contract is illegal and respond as such, in practice, such undeclared work does happen.

---

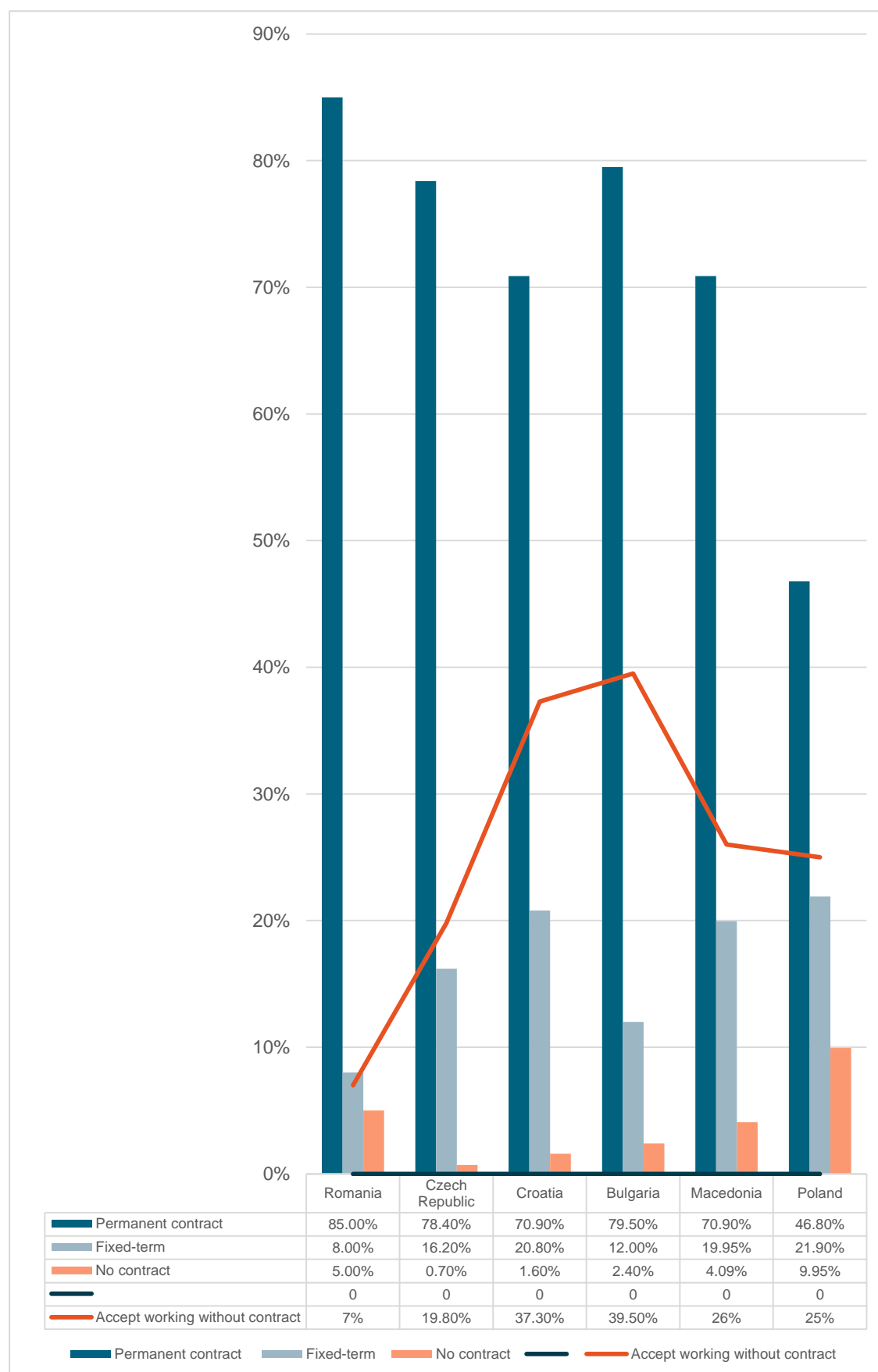
<sup>117</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).



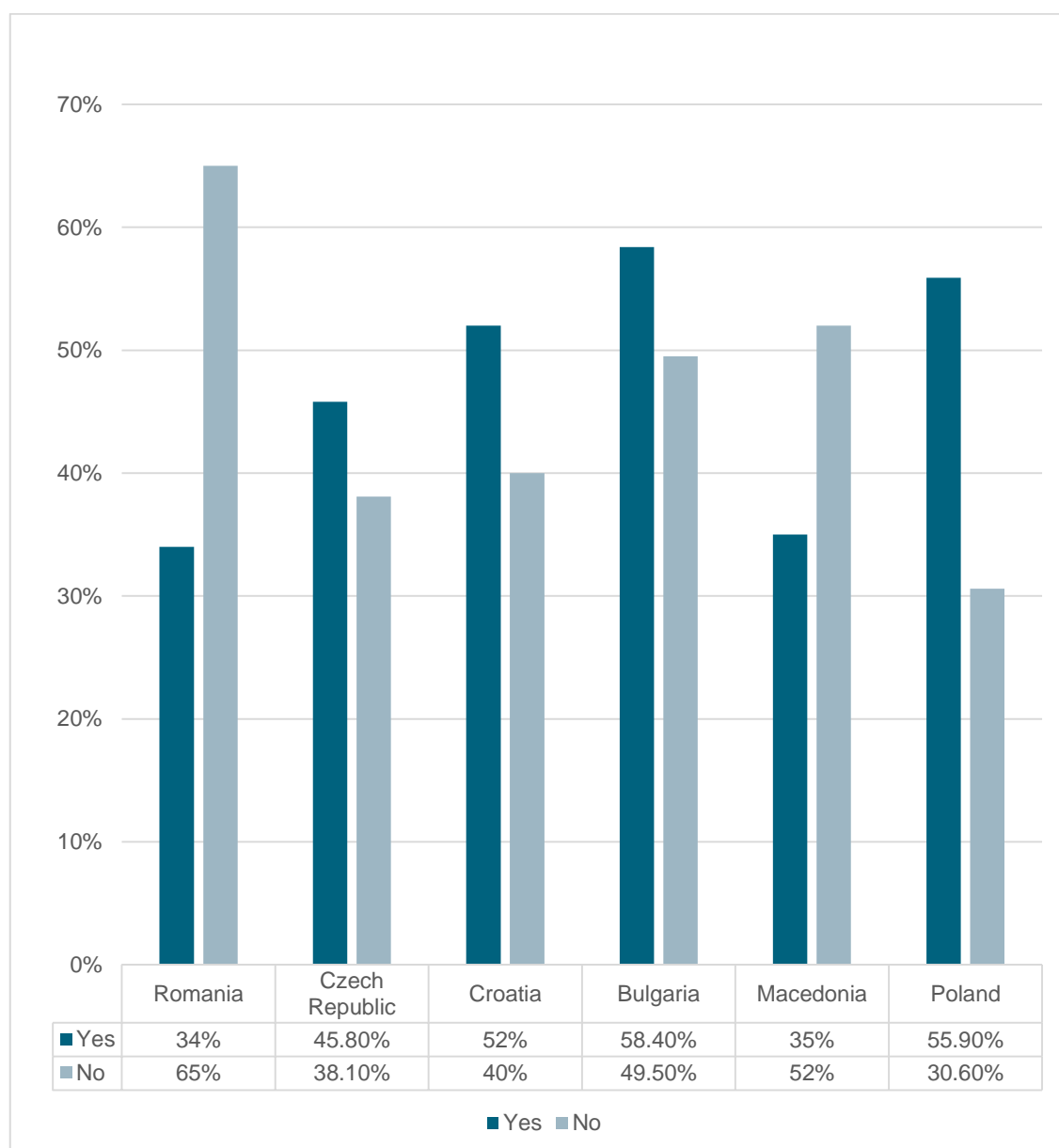
**GRAPHIC 19 - If you did not have a job and you were looking for one, to get it you would accept to work without a legal contract?**



**GRAPHIC 20 - Employment contracts vs. willingness to accept working without a contract**



**GRAPHIC 21 - If you did not have a job and you were looking for one, to get it you would accept to have a real wage higher than the one in the contract?**



When examining the responses to the question probing willingness to accept a real wage higher than the one in the contract when looking for a job, it appears that there are less differences between the “Yes” and “No” camps. The biggest difference between the two answers is again reported in Romania (34% “Yes” and 65% “No”), while the smallest difference is reported in the Czech Republic (45,8 “Yes” and “38,1% „No”). In Poland 55,9% of respondents said that they would accept a lower wage stated in the contract and a higher wage in hand. According to the experts at CED Bulgaria, the responses from this country

indicate that infringements of labour legislation are still plentiful and that they are committed with the consent and knowledge of workers and employees.<sup>118</sup>

In Romania, in the case of certain larger incomes, it becomes more advantageous to authorize himself/herself as self-employed and to provide services for that company. Under an employment contract, social security is taxed at 25% and health contributions are taxed at 10%, while for a self-employed person, the two tax rates are applied as a percentage of the minimum salary (even if the person earns much more than that). Therefore, while earning the same salary in the contract, the self-employed individual will have a higher net earning than the person with an employment contract.<sup>119</sup>

**TABLE - 15**

|  | INCOME FROM<br>WAGES | SELF-<br>EMPLOYED<br>INCOME |
|--|----------------------|-----------------------------|
|  | RON                  | RON                         |
| Gross income                                 | 10.000               | 10.000                      |
| Fiscal obligations owed by the employee      | RON                  | RON                         |
| CAS  | 2.500                | 475                         |
| CASS   | 1.000                | 190                         |
| Personal deductions                          | 0                    | N/A                         |
| Income minus social contributions and others | 6.500                | 9.525                       |
| Income tax                                   | 650                  | 953                         |
| Income tax plus social contributions         | 4.150                | 1.618                       |
| <b>NET INCOME</b>                            | <b>5.850</b>         | <b>8.383</b>                |

*SOURCE: Romanian national survey*

<sup>118</sup> Prohaska, Maria. (2019). New Forms of Employment in Bulgaria. Sofia, the Center for Economic Development (CED)..

<sup>119</sup> Alexandru, Violeta, Alexandra Johari, and Gabriel Biris. (2018). The Impact of Industrial Relations on New Forms of Work in Romania. Bucharest, the Institute for Public Policy (IPP).. Bucharest, Romania.

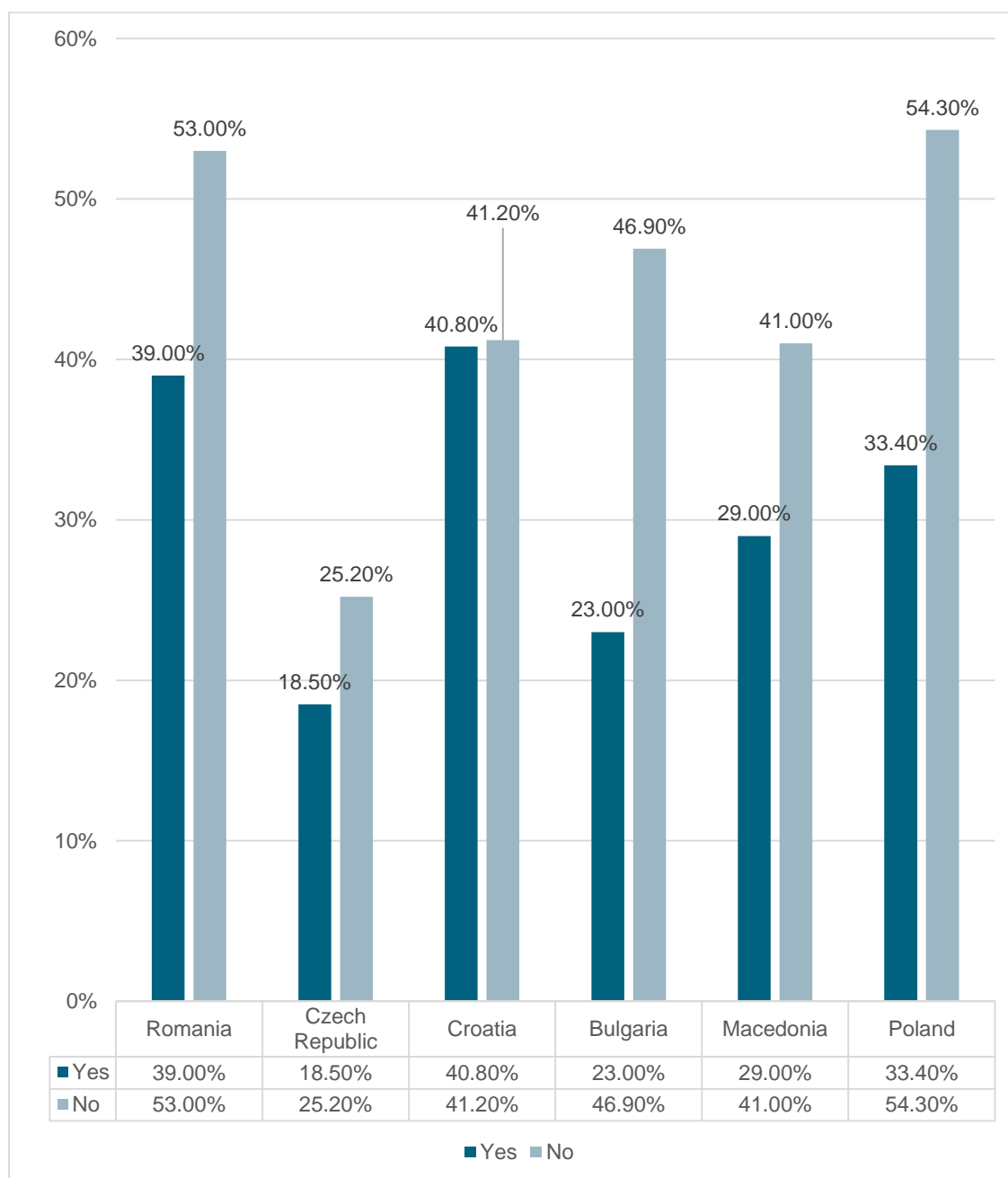
The high levels of taxation were a common point of complaint amongst private employers and employees alike. Continuing the example of Romania, even representatives from the Ministry of Labor agreed that, while the Labor Code does allow for a certain degree of flexibility regarding forms of employment, Tax Code is extremely restrictive and discourages the application of innovative types of contractual relations through excessive taxation. Therefore, the practice of accepting higher wages in hand and lower wages in the contract is a common practice among certain sectors of the economy, especially for minimum-wage jobs. Another complaint regarded the perceived low-quality offered by the state health and social services which are covered by compulsory contributions.

*“There are people who pay, say 300-400 euros for health contributions per month, while the most expensive private health insurance policy costs 150 euros, for which you do not have to pay anything anywhere, which is a little unfair. Its not fair to those who earn more, because in some way you do not get the service you pay for and, second, you pay twice higher than for the maximum quality you would get at a private clinic.” stated a Macedonian IT representative.<sup>120</sup>*

---

<sup>120</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

**GRAPHIC 22 - Do you consider the actual labor law to be restrictive for your desired activity/form of work?**



**Source:** national surveys

When asked whether or not they consider the actual labor law to be restrictive for their desired activity/form of work, most of the respondents in all countries replied that they did not perceive it as such. However, at least over 32% of Romanian, Croatian and Polish respondents consider their current labor law to be restrictive. Croatia reported near-equal levels of response: with 40,8% stating that the legislation was restrictive and 41,2% saying that it was not.

In Macedonia, 29.1% of the respondents think that the Law is restrictive, 29.6% disagree that the law is restrictive in relation to their desired activity, while 41.3% of the respondents have no answer to this question. Citizens have a similar opinion regarding tax laws and how restrictive they are in relation to their desired activity. 26.2% believe that tax laws are restrictive, 32.7% say that tax laws are not restrictive in terms of their desired activity or form of work, while 41.1% have no answer to this question.<sup>121</sup>

In Bulgaria, on the whole, 46 percent of respondents do not believe that labour and financial law are particularly restrictive. A further 30 percent cannot answer the question on account of being unfamiliar with legislation or being unable to express an opinion on the question. According to the experts at CED, the latter probably stems from the fact that despite the numerous controls and inspections envisaged by law, the cumbersome formalities and procedures are simply disregarded. Another reason may be the low legal culture and lack of interest of workers and employees in labour, insurance and tax law.<sup>122</sup>

When the responses were superimposed to the responses regarding the perceived restrictiveness of the fiscal law, an interesting observation can be made. Respondents who had declared labor law to be restrictive (or not) also declared the same for the fiscal law. Therefore, there is a correlation between the two. It can be inferred that there is a certain segment of the population who desires to undertake certain forms of activity or employment and for whom both labor and fiscal laws are restrictive.

This was confirmed by the discussion had in the focus groups and interviews regarding current forms of employment and fiscal regulations. As discussed in the chapter regarding the new forms of employment, many employees regard current national legislation, even in countries where some of the new forms of

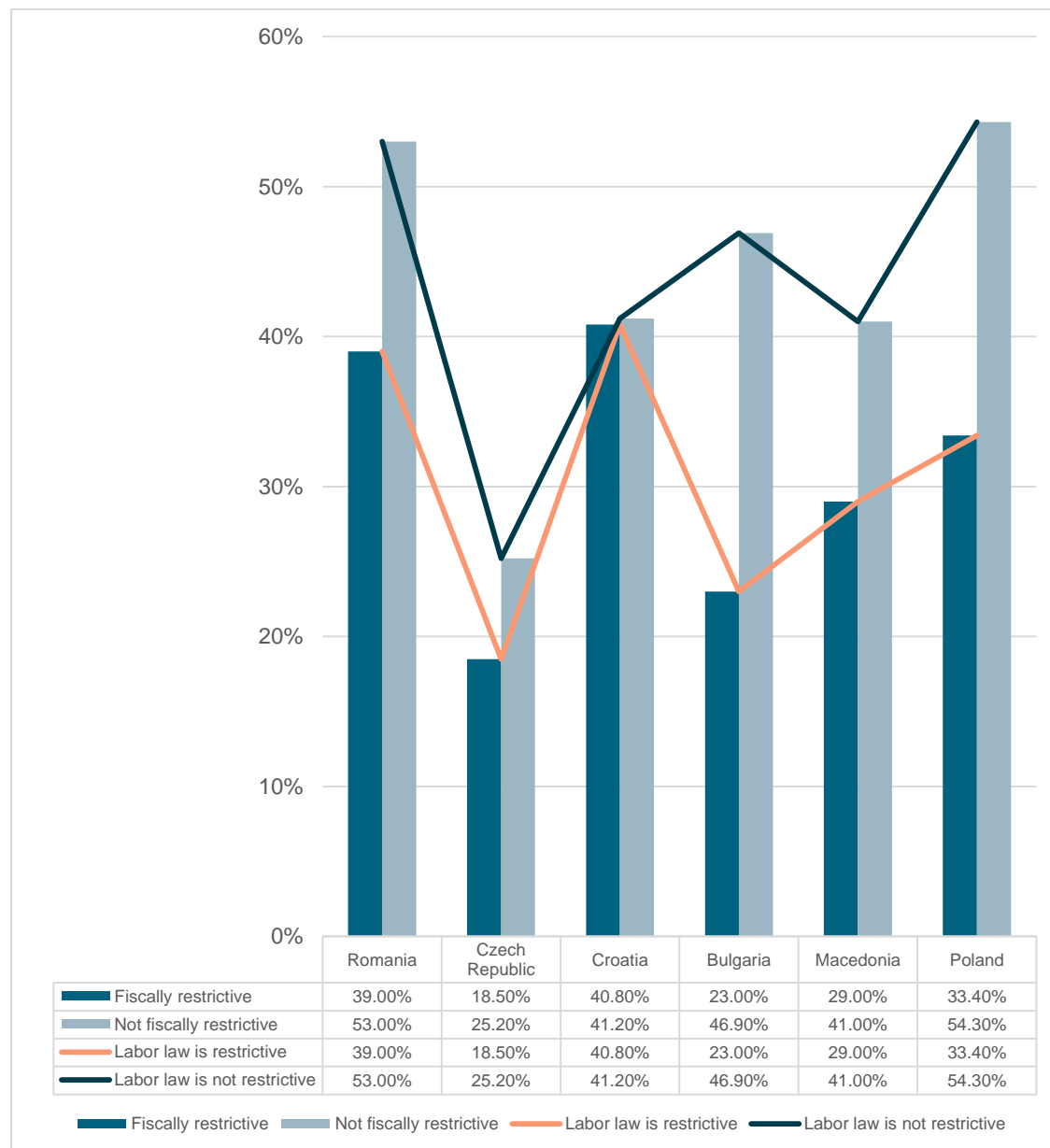
---

<sup>121</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

<sup>122</sup> Prohaska, Maria. (2019). New Forms of Employment in Bulgaria. Sofia, the Center for Economic Development (CED).

employment are regulated, as still being too restrictive and discouraging many from implementing it.

**GRAPHIC 23 - Fiscal law is restrictive vs. labor law is restrictive**

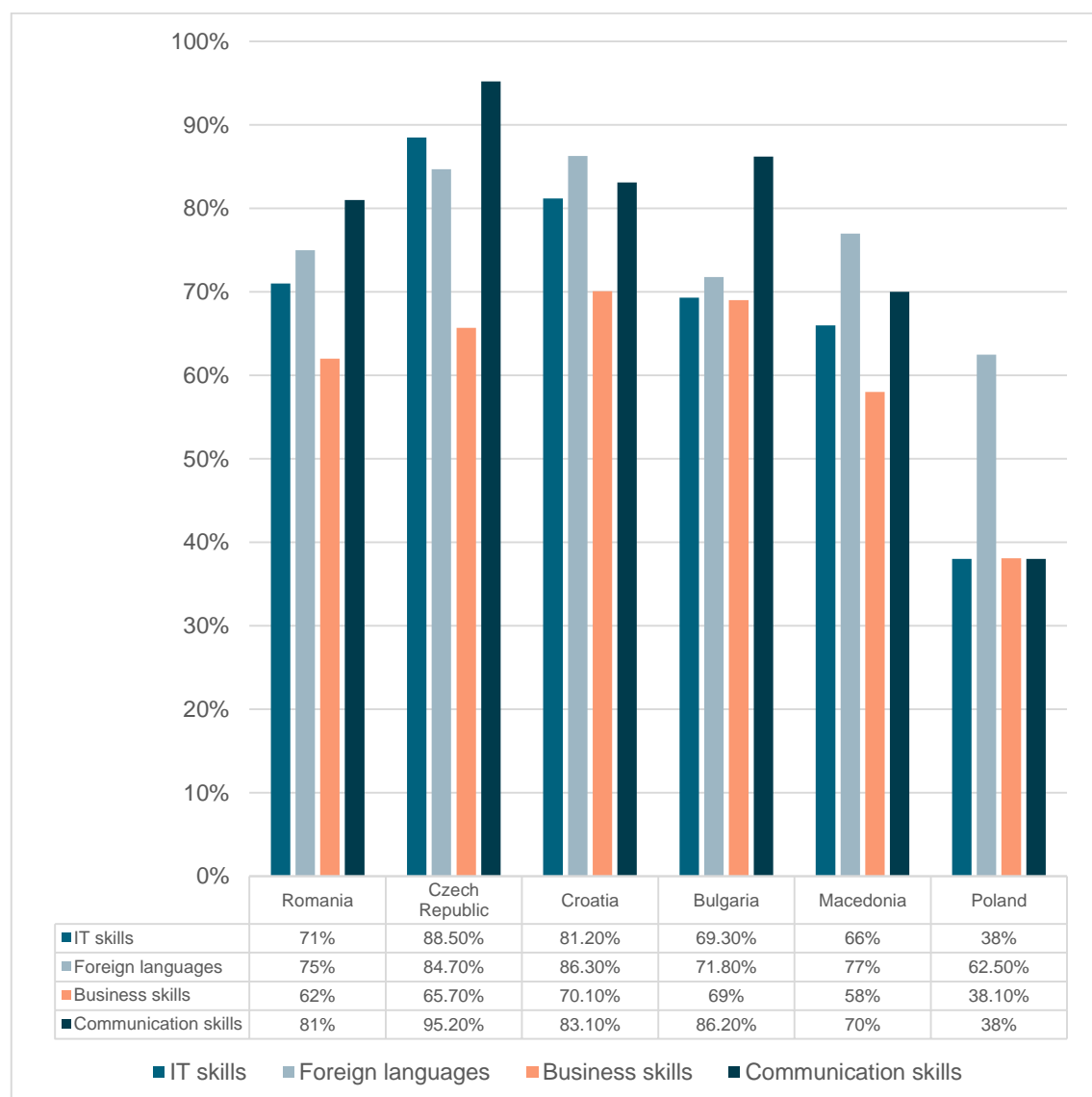


To the question regarding the skills respondents found important in order to secure a good job, *communication skills* were seen as the most important, seconded by *foreign languages* and IT skills. This comes as no surprise in the context of a globalized market where services and goods can be supplied internationally from any point in the world. There are two important points to keep in mind when interpreting the results on foreign languages: (1) that the national languages of the six countries are not of international circulation; for example, if

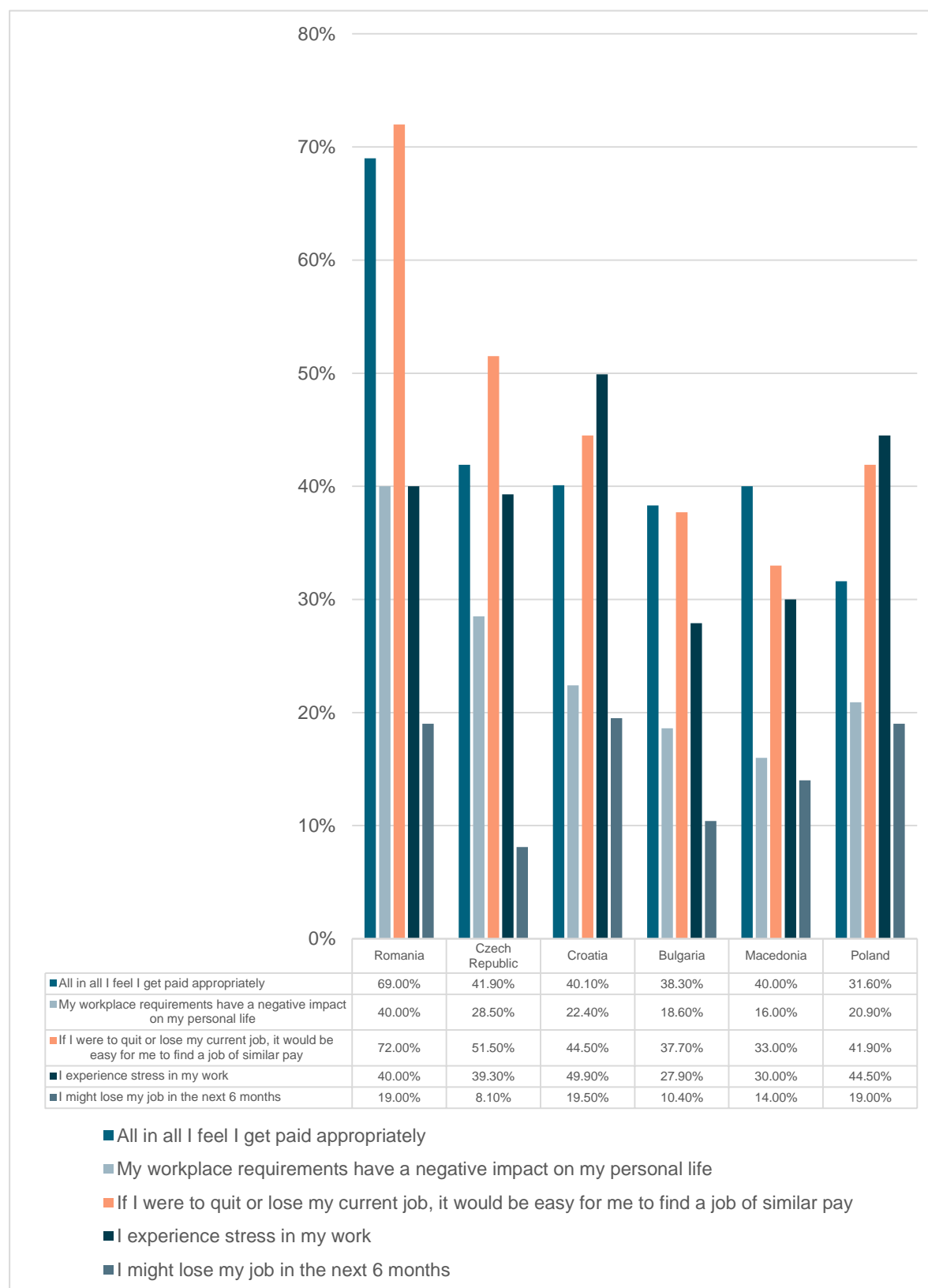


the national language had been French, then the response rate would have been different; and (2) all of these countries experienced large waves of out-migration post-Communism and post-entry into the European Union (for those who are MS). In this context, knowing a foreign language is especially significant because for a lot of people, it affords a higher quality of life and access to jobs otherwise possibly unavailable in their own country. As seen before, in the case of Macedonia, there are numerous individuals who work exclusively with foreign companies via online platforms. Interestingly, knowledge of business skills reported the lowest response rate, even though they are necessary when establishing any sort of contract for the provision of goods or services.

**GRAPHIC 24 - What skills do you think you need to have to get a good job?**



**GRAPHIC 25 - To what extent do you agree\* with the following statements about your job?**



**Source: National surveys \*Cumulation of "partially agree" and "totally agree" responses.**

In response to the question regarding their general perception regarding their job, some interesting answers were given. Romanian respondents had the highest positive response regarding their remuneration – 69% of them responded that they are paid appropriately, while the lowest level of pay satisfaction was stated in Poland – 31,6% responded positively. Romanian respondents also responded with the highest percentage to the question regarding the impact of workplace requirements upon personal life – 2 in 5 of those queried responded that they agree with the statement, versus 18,6% who responded the same in Bulgaria. 49,9% of Croatian respondents agreed with the statement that they experience stress in their work, while 27,9% of Bulgarians responded the same. Finally, Romania, Croatia and Macedonia all reported similar levels of agreeance (around 1 in 5) with the statement that they could lose their job in the next 6 months.

08

## 7. INDUSTRIAL RELATIONS

---

When queried regarding the membership of trade unions, most respondents replied negatively. In Croatia<sup>123</sup>, 3 out of 4 respondents to the survey declared no membership of trade union. When asked to respond what are the reason for not joining one, 29% of them claim there are no trade unions in their area of activity whereas 26% of them are just not interested in becoming a member. Furthermore, 7% feel insufficiently informed. In Bulgaria, according to the experts at CED, the respondents are divided in terms of their membership of a trade union — 81 percent are not members of a professional association or trade union against 17.1 percent who are. The situation is attributed to a lack of interest, time or associations / trade unions in the area in which the respondents are employed.<sup>124</sup>

In Macedonia, only 22% of respondents are members of a professional association or trade union organisation. 19.6% say that the only reason for which they are not members of a single union or association is their lack of interest about this issue, 15.1% of them say there isn't such an opportunity for them because there is no trade union or professional affiliation in their activity.<sup>125</sup>

---

<sup>123</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

<sup>124</sup> Prohaska, Maria. (2019). New Forms of Employment in Bulgaria. Sofia, the Center for Economic Development (CED).

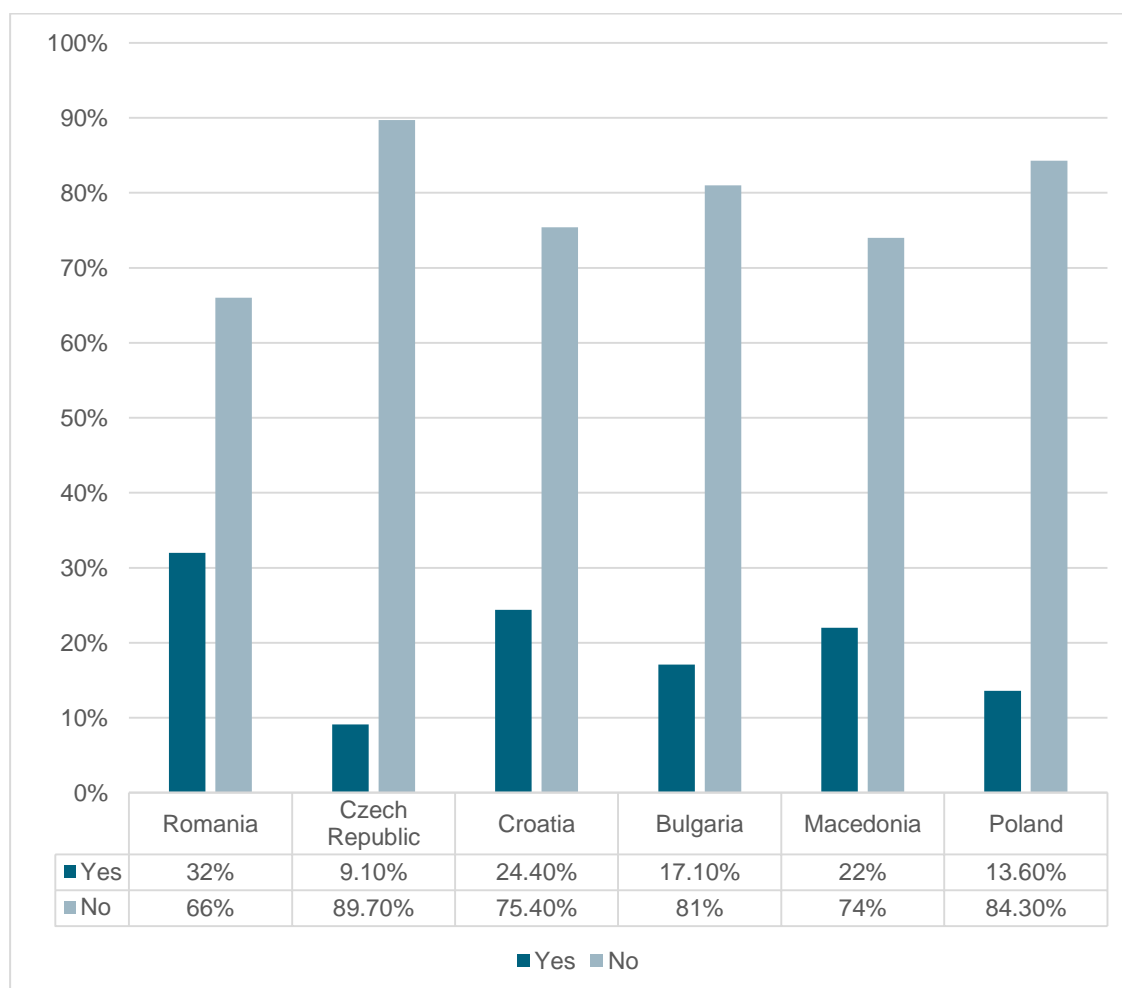
<sup>125</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

In the Czech Republic, 89,7% of those queried said that they did not belong to a professional or trade organization. Of those, 19,4% gave the reason that they did not have enough information, 21% responded that such an organization did not exist in their field, and 29,4% claimed to have no interest in joining.

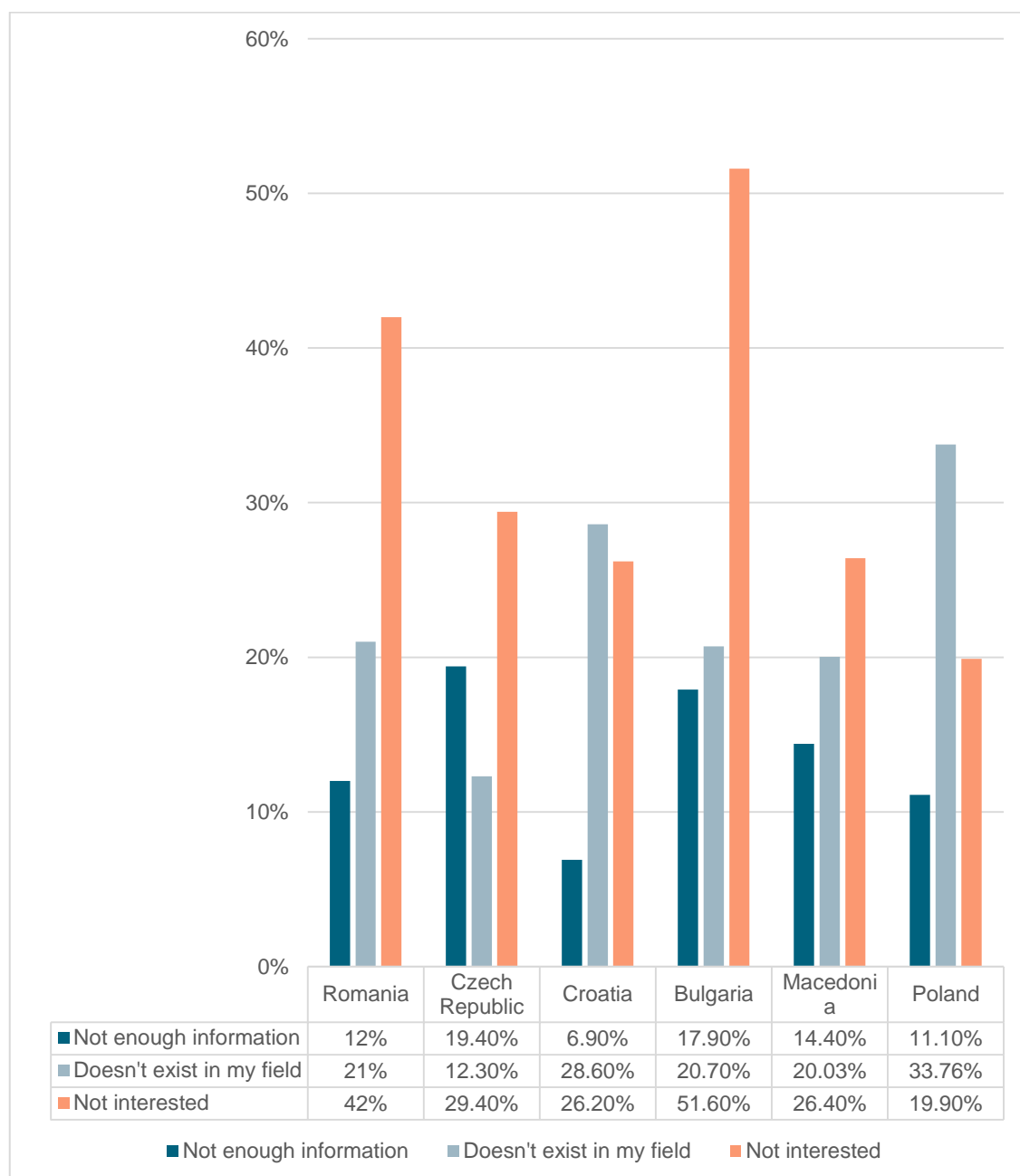
66% of respondents in Romania said that they were not part of an employer or trade organization. When asked the reason for their non-membership, 12% said they did not have enough information, 21% said that such an organization does not exist in their field, while 42% responded that they were not interested in becoming a member.

In Poland, 84,3% of respondents stated that they were not part of any organization. Of those, 11,1% stated that it was because they did not have enough information, 33,7% argued that such an organization did not exist in their field and 19,9% stated that they were not interested.

**GRAPHIC 26 - Are you a member of any professional or trade unions?**



**GRAPHIC 27 - What is the main reason that you do not belong to such an association?**



As noted in the Methodology, one integral part of the study was the application of the focus groups and interviews with the social partners. The qualitative information gathered there was very important in order to be able to explain the information from the quantitative research and in order to have a more nuanced discussion regarding the new forms of employment. The results of the discussions had in each country will be discussed below, from the perspective of the project partners which implemented them.

## 7.1. BULGARIA<sup>126</sup>

---

According to the experts at CED, in Bulgaria, the situation regarding industrial relations in Bulgaria is as follows. Currently there is a controversy between employer and trade unions regarding the proposed modifications to the Labor Migration and Mobility Act.

The amendments proposed by the employer associations would include increasing from 10 to 20 percent the number of foreign nationals that may be employed by an enterprise. For small and medium-sized enterprises the upper limit for the number of employed foreign nationals would be increased to 35 percent. Furthermore, employers propose to eliminate the requirement for the consultation of the trade unions regarding the import of foreign workers. Presently, it is necessary to consult the trade unions, when the percentage of imported workers exceeds 10% of the entire workforce. The employers further propose that the time period of the permit allowing foreign workers access to the labour market be extended from one to two years, with a possibility to extend it to five years. Finally, employers propose revoking the list of occupations requiring a high level of skills and eliminating the necessity of the market-test that is presently required prior to hiring foreign workers.

The trade unions are, however, opposed to these amendments. According to CED, the unions interpret them as an act of labour and social dumping aiming to curb a further increase in wages. An additional argument they cite is that there is a sufficient number of unemployed engineers and specialists and that the problems existing on the labor market result from the gap between the requirements of employers and the conditions they offer to unemployed persons. Finally, the unions argue that an important contributing factor to the reluctance to take up employment is the still low level of wages, poor working conditions, a traditionally low work mobility and the loss of qualification affecting part of the pool of unemployed engineers.

---

<sup>126</sup> Prohaska, Maria. (2019). New Forms of Employment in Bulgaria. Sofia, the Center for Economic Development (CED).



According to CED, the strategies are neither contradictory nor mutually exclusive. Experts believe that question lies in the ability to aptly combine the import of foreign workers with higher salaries and an improvement in working conditions in Bulgaria.

In conclusion, CED does not currently expect a 'crisis' on the Bulgarian labour market like some experts. However, solving labour market problems requires an active and consistent government policy aimed at improving education, training and retraining. Employers are well placed to have a significant contribution to overcome workforce shortages and the new working modes and flexible forms of employment hold a significant potential for both employers and workers.

## 7.2. CROATIA

---

According to the research carried out by IRMO<sup>127</sup>, the social partners singled out the willingness to learn as the key factor in the digital economy. This was explained by the fact that digital economy is dynamic and that things change rapidly. The self-discipline and self-responsibility were also singled out as important factors, since there are no longer old hierarchical systems of worker supervision and workers are often in the position to obtain more through their own commitment.

Emigration of the labour force from Croatia, especially educated and digitally literate workers, represents a problem for the country. According to the opinion of the focus group participants in Croatia, it affects the slowing down of development processes and the sluggish pace in reaching the digital standards which exist in Western European countries. The most important negative aspect of the labour force emigration, according to participants, is the fact that this phenomenon predominantly involves the young who are the most inclined towards learning digital skills. However, it was pointed out that the problem of labour force emigration is somewhat alleviated by the fact that digitalisation

---

<sup>127</sup> Butković, Hrvoje and Višnja Samardžija. (2019). The Digital Transformation of the Labour Market in Croatia. Zagreb, the Institute for Development and International Relations (IRMO).

demolishes the boundaries, whereby physical location of workers loses its importance in many situations.

According to IRMO, the employers, same as the trade unions, have little direct experience with the new forms of work and employment in the digital economy classified by Eurofound in 2015. According to the participants' estimate, the Croatian market is familiar with interim management, via consulting companies in cases of financial restructuring. Furthermore, there is also portfolio work, frequently in the form of in-house education. Casual work is present mostly in culture, whereas ICT-based mobile work is generally present but is not adequately proscribed in legislation. According to social partners' estimate, the share of their members in the new forms of work is negligible (less than 5%).

The reasons why workers use new forms of work are the need for autonomous job design, independence and more flexibility. However, trade union representatives pointed out to IRMO that in most cases such work is not the result of workers' free choice. According to trade unions, workers opt for such work because employers steer them in this direction, the statement that was received with disapproval from the employers. Trade unions believe that by using such work models, employers transfer business risk to workers. Furthermore, the classic relation between the employer and the worker is lost and this all happens to the detriment of workers. On the other hand, the employers point out that new forms of work cannot be avoided and that mentality needs to be changed so that each individual realises they are responsible for their own employability.

According to the trade unions, online platforms often serve as the first level of filtering candidates for a certain job. This work form can sometimes be useful, for example, when a worker relocates to another country and does not know the new language. However, trade unions do not approve the fact that online platforms function on the principle of race to the bottom. This benefits no one because long term it degrades the quality. According to trade unions, professions such as lawyers or doctors have their standardized fees, and similar standards should be established also in this area.

Taking into account constant changes on the labour market, the participants concluded that the social dialogue between employers and workers (trade unions) represents the most efficient solution for the protection of both parties' rights. The state on the other hand needs to provide protection in areas outside the competence of the employers and trade unions such as social security. According to social partners, there is a necessity to establish minimum standards for working conditions related to new forms of work such as the minimum wage, minimum daily rest and benefits.

Participants pointed out that majority of the new forms of work have a global character. In this respect, the importance of international networking and global social dialogue was particularly underlined. As a positive example the participants mentioned that the international transport workers already conclude global collective agreements through their international federations. The participants finally pointed towards a need to expand the definition of a worker to include the new forms of work in digital economy which are not yet recognised by Croatian Labour Act.

The social partners evaluated the legal framework in which the labour inspectorate regulates and controls the new forms of work as inadequate. Even those forms of non-standard work recognised by the Labour Act are problematic for trade unions. Being so poorly regulated and unfavourable to workers they direct them towards new forms of work in digital economy. Social partners concluded that it is necessary to develop a bipartite social dialogue related to this topic because there are many issues that the state cannot regulate. According to the discussions had with IRMO, such dialogue should focus on establishing standards for professions but also on estimating future trends and related necessary education.

### 7.3. CZECH REPUBLIC

---

In the Czech Republic, according to the research done by the experts at RILSA, the employers' associations are considering the issue of new forms of work organisation, in particular via the participation of the largest employers' associations in the legislative commentary procedure and tripartite debates. At the same time, developments are being discussed by members of such associations at seminars and conferences devoted to this theme. In addition, internal experts at the Confederation of Industry of the Czech Republic (SPČR) and the Chamber of Commerce (HK) are investigating the issue of digitalisation and its associated impacts.

According to RILSA, the discussion groups revealed that employers welcome flexibility in terms of employment relationships since it provides them with the opportunity to adjust to the volume of orders, to manage their human capital more effectively and thus to allocate work tasks in a more efficient manner. A further positive aspect noted by RILSA was the elimination of problems through automation and mechanical and software robotisation, for example, with respect to filling night shift positions or the replacement of extremely physically demanding or routine work. Employers were also aware that new forms of employment will be accompanied by a range of important challenges. In an interview with RILSA, the SPČR Digital Agenda Manager stated that "Companies will not have a pool of full-time employees at their disposal, rather highly-specialised professionals based on a less than full-time employment regime".<sup>128</sup> Analysis from the Deloitte Consulting company<sup>129</sup> suggests that with the introduction of new, more flexible and more open forms of employment, company human resource personnel will have to deal both with the legal, tax and safety aspects of alternative employment arrangements and find ways in which to maximise the benefits of individual forms of cooperation while "keeping the

---

<sup>128</sup> KYZLINKOVÁ, Renata – POJER, Petr – VEVERKOVÁ, Soňa (2107). *Industrial Relations in the Czech Republic: Recent Developments and Future Challenges*. Prague: RILSA. Available at: [http://praha.vupsv.cz/Fulltext/ul\\_2078.pdf](http://praha.vupsv.cz/Fulltext/ul_2078.pdf).

<sup>129</sup> ZAPLETALOVÁ, Martina (2018). Co přinesou nové formy zaměstnávání? Větší flexibilitu, snížení provozních nákladů. *dReport*, 14. 3. 2018. Available at: <https://www.dreport.cz/blog/netradicni-formy-zamestnavani-budouci-vyzvy-aktualni-otazky/>

company together". Furthermore, the cultivation of a so-called corporate culture which, at the beginning of the new millennium represented the "mantra" of most HR specialists, will require the adoption of completely different strategies in the future (and already in a number of companies). Companies will be made up of networks of diverse working relationships which will require the determination of suitable sources of motivation and stabilisation. Maintaining a company team spirit will become much more complex.<sup>130</sup>

In their discussions on new forms of employee relationships in which employers were involved, RILSA noted that they tended to focus on the themes of distance work and work in the shared economy. This is because, according to RILSA, currently in Croatia, given the very low unemployment rate and a serious labour shortage, employees enjoy a relatively strong negotiating position in the Czech labour market. The controlled interviews conducted for this project revealed that employers consider it inevitable that they adapt to flexible employment relationships and adjust the place of work to the requirements of their employees in order to both retain the existing workforce and to increase their attractiveness for new talented employees. These arguments, *inter alia*, act to support the prevailing position of employers (SP ČR, HK, Union of Employers' Associations) that there is no need to adopt stricter regulations regarding, for example, distance work. Employer representatives in the focus group agreed that, in the case of distance work or shared job positions, they would prefer to see a more general legislative framework and contractual freedom, i.e. the employee and the employer are able to simply specify working conditions via the concluding of a contract, which currently makes up the norm. According to research conducted by TREXIMA<sup>131</sup> (2017), it is clear that the approaches of employers to homeworking vary considerably and that the measures applied range from the absence of specific rules to comprehensive, highly-detailed employment guidelines covering working time, expenses incurred by homeworking, health and

---

<sup>130</sup> *ibid.*

<sup>131</sup> 2017

fire safety protection, data protection and the use of, and responsibility for, the property of the employer.<sup>132</sup>

RILSA notes that employer resistance to, and disapproval of, more detailed regulations concerning distance work/homeworking was also reflected in comments on a planned amendment to Act No. 262/2006 Coll., the Labour Code (discussions were held on the amendment in 2016–2017). The amendment to the relevant Act was finally not approved, partly due to the opinions of the various interested groups and partly to a change in the government. RILSA finds it reasonable to state that employers prefer neither regulation nor the accompanying administrative burden in the case of employment outside the employer's workplace and certain risks with respect to issues such as adherence to statutory occupational health and safety provisions etc. According to the experts, the arguments of employers are also based on the element of equality, i.e. employer representatives mentioned (focus group discussion session) that, with respect to this form of working, it is very difficult to ensure equal chances for all employees since the nature of the work of certain groups does not allow for the application of this method of work; thus, the simplest approach is to establish a framework for distance work on an internal regulation basis and according to individual agreements concluded on an unofficial basis. A further argument often put forward by the Croatian employers for supporting a more general framework for the legislative regulation of new forms of employment is the inappropriateness of preparing legislation for the labour market of the future when we do not yet know the form that it will take and how it will develop going forward.

Employers were found by RILSA, to adopt different stances with respect to regulating the shared economy and employment positions that the shared economy generates. In the middle of 2017, eight companies engaged in the shared economy established the Czech Shared Economy Association (Česká asociace sdílené ekonomiky, ČASE), which actively cooperates with strategic players in the labour market and which has commissioned several research

---

<sup>132</sup> *ibid.*

projects and analyses on the subject of the shared economy<sup>133</sup> In 2018, ČASE also participated with other experts in the compilation of a Chamber of Commerce document entitled “Recommendations for the Development of the Shared Economy” which put forward 50 recommendations on how best to approach the shared economy. Three main areas which should be regulated were defined, i.e. conducting business, tax and other deduction and consumer protection. The most important point concerned the drawing of a clear definition of, and distinction between, income from occasional income and the conducting of business activities<sup>134</sup> via the establishment of an income limit.

However, the Czech government, which presented its first detailed analysis of the approach to, and the possible direction of the regulatory framework concerning, the shared economy a year earlier, in June 2017, appeared not (at least fully) to support the approach of employers, according to RILSA. A document entitled an “Analysis of the Shared Economy and Digital Platforms” compiled by the Section for European Affairs of the Office of the Croatian Government considered and analysed three potential directions with respect to the regulatory approach to the shared economy and highlights the advantages and disadvantages of each of them, i.e. 1) maintaining the status quo, 2) partial changes to legislative

---

<sup>133</sup> DELOITTE (2017). *Sdílená ekonomika – bohatství bez vlastnictví*. Available at <https://www2.deloitte.com/content/dam/Deloitte/cz/Documents/deloitte-analytics/Sdilena-ekonomika.pdf>

<sup>134</sup> According to the Czech Chamber of Commerce, legislation should therefore distinguish between the three following categories of income:

- 1) occasional income: annual income up to CZK 30,000 (EUR approx. 1,154) (or up to three times the minimum monthly wage), where no authorisation to trade or other requirements are required and no taxes or other deductions are payable;
- 2) extra income: annual income of up to twelve times the minimum monthly wage for which a trade licence is required and to which a simplified (flat-rate) income tax regime applies; with respect to social insurance premiums (if such income is subject to the deduction of the social insurance contribution): this category of earnings would concern only those persons who also earn an income from dependent activities or have a specific social status (students, pensioners, persons on parental or maternity leave, etc.);
- 3) business activities: annual income in excess of twelve times the minimum monthly wage for which a trade licence is required and from which income tax and social and health insurance contributions are payable; even with respect to this category, the application of a simplified (flat-rate) tax regime would be permitted in addition to the general (standard) tax regime. (Chamber of Commerce Recommendation on the Shared Economy, 2017).

regulations and 3) the complex anchoring of the shared economy (i.e. the income gained therefrom) in legislation.

In general in Croatia, RILSA found that social partners tended to be against regulatory approaches that might lead to the prohibition of new market mechanisms linked to the shared economy and favour only partial changes in the regulatory environment.

Economists and analysts from financial and consulting companies mostly shared the view that both a fair and level playing field and fair competition are necessary in this respect. However, they opined that such a state of affairs will not be achieved through the strict and restrictive regulation of the shared economy, but only via a certain relaxation in the regulation of standard sectors of the economy.<sup>135</sup> Restriction will only lead to the transfer of such services out of the reach of state control and the remit of social systems.

RILSA concludes that employers thus agree with the views of many economists and analysts that “the state should treat the matter delicately and lead the dialogue on the emerging services of the shared economy” Cyrrus analyst Lukáš Kovanda stated in interview on shared economy<sup>136</sup>; at the same time, however, with respect to the current legal environment, legislation should be interpreted uniformly by all the various interested institutions.

RILSA found that the attitude of the trade unions towards new forms of employment is not nearly as optimistic as that of employers. The issue is perceived ambivalently by the trade unions, i.e. while they are aware of the

---

<sup>135</sup> TŮMA, Ondřej (2016). Očima expertů: Co si počít se sdílenou ekonomikou?, *Penize.cz*, 5. 8. 2016. Available at <https://www.penize.cz/ekonomika/314511-ocima-expertu-co-si-pocit-se-sdilenou-ekonomikou>; VYORAL, Tomáš (2017). Regulace sdílené ekonomiky je nepřehledná a těžko vymahatelná. *Ekonomický magazín*, 19. 9. 2017. Available at <https://www.ekonomickymagazin.cz/2017/09/regulace-sdilene-ekonomiky-je-neprehledna-a-tezko-vymahatelna/>

<sup>136</sup> TŮMA, Ondřej (2016). Očima expertů: Co si počít se sdílenou ekonomikou?, *Penize.cz*, 5. 8. 2016. Available at <https://www.penize.cz/ekonomika/314511-ocima-expertu-co-si-pocit-se-sdilenou-ekonomikou>



positive aspects of selected new forms of employment for the labour force and the situation in the labour market (positive flexibility that allows for the harmonisation of work and private life, the employment of difficult-to-employ groups in the labour market, new job opportunities, etc.), they see their role rather as pointing out the negative aspects and the need to search for ways in which the disadvantages associated with changes in forms of work organisation can be prevented. Concerns were expressed regarding primarily work via platforms, with respect to which employees are barely able to earn the minimum wage, especially due to the time spent on finding and securing fragmented work tasks and the minimising of wage expenses in the global labour market. A study focusing on this subject<sup>137</sup> points to the fact that trade unions have, to date, fought against the phenomenon of “bogus” self-employment; however, now the concern is so-called “turbo bogus” self-employment or second generation taylorism.

The trade unions are also aware that along with the anticipated changes in the nature and organisation of work based on the digitalisation of the economy, they will have to undertake their own restructuring and introduce fundamental changes in terms of communication and working with their existing and potential membership base. The traditional sectoral system will be affected, and standard employment patterns are likely to be replaced by more flexible and, at the same time, more fluent and volatile forms of work that will provide less suitable conditions for presenting a joint organised approach with concern to labour relations.

A further aspect found by RILSA to be linked to the development of the labour market with respect to the phenomenon of digitalisation is referred to by the trade unions as flexibilization; however, importantly, flexibilization that exerts a negative impact on the quality of life of workers.

According to research implemented by RILSA, high-level trade union representatives in the Czech Republic believe that it is not possible to ignore the

---

<sup>137</sup> ŠULC, Jaroslav (2017b). Je pro odbory sdílená ekonomika spíše šancí, nebo rizikem?. In: Kol. autorů: *Pohledy 2/2017 Očekávaný ekonomický vývoj v roce 2018*. Praha: ČMKOS. Available at <https://ipodpora.odborny.info/dms/file/h/97982945d92783fe>

changes in the labour market that are being brought about by digitalisation and that they need to react actively and anticipate the possible impacts. This strategy has been presented by trade unionists at various discussion forums and conferences on the labour market and employment issues in the era of the digitalised economy. In addition to this approach, the trade unions conducted a large-scale campaign to promote change that exerts an impact at the national economy level. In recent years, the “End of cheap labour” campaign. Currently, the trade unions are campaigning for cuts in working hours without earnings decreases and 5 weeks of annual holiday entitlement for all.

#### **7.4. MACEDONIA<sup>138</sup>**

---

According to the experts at CRPM, representatives of workers and employers are unanimous that the outflow of labour has already negatively impacted the economy and the labour market. Employers face shortages of staff in all areas, and mostly lack qualified workforce in construction, ICT industry, textile industry, and tourism and service industries. Another problem is the lack of highly skilled workforce. The ICT industry in Macedonia states that analysis they make show disappointing results because there is a lack of workers even for the lowest jobs posts, which is why the state is required to enable cooperation with secondary vocational schools, in order to fill the gap. In this industry, additional education, retraining and requalification of staff with inadequate education are held continuously in order to retain the workers. Representatives of the Organization of Employers of Macedonia say that the secondary level vocational staff in the Republic of Macedonia is less and less available on the labour market, primarily because of the facilitated conditions to obtain a university diploma, while the quality of education must be uplifted so as to increase the number of skilled workers on the labour market. According to the discussions within the focus groups. Representatives from the Trade Union of Industry, Energy and Mining of the Republic of Macedonia stated that young people in the country are not

---

<sup>138</sup> Trajkovski, Kristijan and Marija Risteska. (2019). The Adaptation of Industrial Relations towards New Forms of Work. Skopje, Center for Research and Policy Making (CRPM).

interested in industrial occupations for several reasons, one of which are the low wages, but the problem is also that for a long time employers have been in a *comfort* zone while there was a higher supply on the labour market, but now workers are moving out. In the Republic of Macedonia trade union representatives perceive the problem of education in the economic uncertainty as well. According to them, vocational education is far harder and young people chose the easier path, they chose universities which are easier to finish and to obtain a diploma, because salaries in the industry are low.

Regarding the development of the category of *independent workers*, who in theory can be employed in many of the new forms of employment as discussed previously in the report, Macedonian trade union representatives expressed concern regarding the job security of the employees and the increased stress and pressure in workers due to the need to show bigger effectiveness for a shorter period of time. In their opinion, workers under such conditions cannot look after a family, nor take parental leave, and how female workers would exercise their maternal rights is one of the most important questions. They propose that a certain adjustment to the legal framework would be needed, in case a woman who needs to take care of her children or when she considers it necessary, could work part-time from home.

Finally, regarding membership of trade unions, representatives from the established unions indicate that workers in the new forms of employment, in order to receive some protection from trade unions, need to unite, because only united they can represent their interests. However, representatives from the ICT industry believe that these workers must be represented by new, modern unions.

## 7.5. POLAND<sup>139</sup>

---

According to the IPA experts, in Poland, the social partners tended to ignore the importance of new forms of work both from an economy-wide perspective and from the perspective of social dialogue participants. They justified this position either by referring to the limited use of these forms of work or by linking challenges resulting from using them to phenomena that have been observed for a long time, such as the use of specific legal forms of employment and the related challenges to social protection. Nevertheless, the discussion did offer space to formulate some general conclusions as to the potential effects of these forms of work on collective industrial relations, but with no suggestions for potential remedies.

The trade unionists predicted the negative impact especially of *crowd employment* on social dialogue. It was clear that this particular form of work raised their interest and concerns, although none of the FGI respondents had detailed knowledge about it. One interviewee went as far as to make the prediction that new forms of work similar to *crowd employment*, which blur the line between employers and workers and deepen the atomisation of workers, could contribute to the complete collapse of the current vision of industrial relations. The opportunity to employ workers through various platforms from anywhere in the world, including from places where working conditions do not meet standards that are recognised in Europe, is an additional factor that exaggerates the imbalances between the labour and capital, tilting it towards the latter. Another interviewee predicted that new forms of work might be one of the factors that will ultimately determine that the trade union movement, built with huge sacrifices in Poland since the turn of the 1980s and 1990s, will never repeat the success that its Western European counterpart achieved in the post-war period. However, an alternative, more optimistic scenario has also been suggested: the trade unions would be able to adapt to the new reality, just as they did in temporary work agencies in Poland where, contrary to earlier predictions, trade union organisations have managed to put down roots.

---

<sup>139</sup> Owczarek, Dominik, Maciej Pańków, Jan Czarzasty and Małgorzata Koziarek. (2019). New Forms of Work in Poland. Warsaw, Institute for Public Affairs (IPA).

As a way of conclusion, trade unionists suggested that automation and robotization, which will lead to the disappearance of some professions and an increase in technological unemployment, may be a much more serious challenge for the activities of their organisations in the coming years. In their opinion, it is this phenomenon that may further destabilise the balance of forces between employers and workers by, as noted by one interviewee, shrinking the social base of trade unions as organisations that have traditionally grouped people with stable employment rather than the unemployed. Additionally, the interviewees stressed that they did not see the advisability of putting the forms of work classified in this report on the agenda of social dialogue in Poland. Although they reported that job sharing was the subject of discussion in the past (which, however, did not translate into legislative changes).

## **7.6. ROMANIA<sup>140</sup>**

---

In Romania, according to the experts at IPP, there are five main trade union confederations involved in the regulation of industrial relations: National Trade Union Confederation “Cartel Alfa,” National Trade Unions Block, National Confederation of Free Trade Unions of Romania – “Fratia”, Democratic Trade Union Confederation of Romania and the National Trade Union Confederation “Meridian”, with the last having a lower national representativeness. The management of these trade unions has mainly been the same for the past 20 years, with slight variations in terms of lower management.

The IPP writes that trade unions are hesitant and skeptical regarding the market penetration of the new forms of employment. The conditions imposed by the standard employment contract, seen as restrictive and limiting by employees and some private employers, are seen as just and protective by the trade unions. During one of the round-tables organized by the IPP, the social dialogue partners expressed concern regarding the possibility of exploitation of the employee

---

<sup>140</sup> Alexandru, Violeta, Alexandra Johari, and Gabriel Biris. (2018). The Impact of Industrial Relations on New Forms of Work in Romania. Bucharest, the Institute for Public Policy (IPP).

during these atypical work contracts, without a correct definition of work-relations and work hours. They argued that, that the standard employment contract is the employment form which offers the highest rate of coverage and protection to the employee and the employer alike, both in terms of work safety but also benefits and social protection.

From the discussions the IPP had with the representatives of the social dialogue and the public institutions, it was clearly emphasized that the skepticism present at this level, preventing the latter from advancing with public policies favorable to the spread of the new forms of work throughout the country, is in big part due to a fear that this would lead to, in a worst-case scenario situation, a lack of social protections for the respective employees and their exploitation regarding their schedule.

According to information learned in the interviews conducted by the IPP, the involvement of the trade unions was key in the introduction of stricter fiscal regulation affecting the more flexible forms of employment, such as self-employment. According to a representative from an employers' association, the introduction of more flexible forms of labor relations, such as telework or self-employment (PFA), was regarded very negatively by the trade unions who then lobbied for and succeeded in imposing stricter fiscal regulation in order to restrict the number of people employed in those forms.

Employer unions, on the other hand, argued for the necessity for more flexibility regarding the forms of employment existent in Romania. The IPP noted a strong willingness and desire for a revision of both legal and fiscal framework in order to make them more flexible, both in terms of the implication of administrative procedures but also regarding the encouragement of people willing to be employed in the new forms of work.



08



## 8. CONCLUSIONS AND RECOMMENDATIONS

---

The new forms of employment emerging in the European Union countries are a response to the need for increased flexibility in employment and coping with the economic challenges in the wake of the economic crisis. Part of the new forms of employment are incentivised by the ability to employ in a flexible way, while others are driven by the need for employment, even in a precarious work, with fewer benefits. The analysis of the new forms of employment in the six countries in the present study demonstrated that they are characterised by lack of a specific legal framework or collective agreements that would be implemented in practice. In other words, most of the new forms of employment, as identified by Eurofound are practiced in the countries analysed, in guise of other names, but, in most cases, not under specifically provided for legislation.

As was repeatedly mentioned in the sections addressing labor market implications, the new forms of employment have a positive effect in terms of reducing unemployment by encouraging a greater number of people capable of working to join the labour market, providing work for people who cannot travel to work on daily basis to the workplace, prepares young people to enter the labour market as workers and gain first experiences, and older workers to exit the labour market with the opportunity to transfer their knowledge and experiences to younger colleagues. The new forms of employment have a host of negative consequences as well, in some cases reducing job security and coverage of health, pension and social insurance. Given the general European context and the conclusions discussed in the earlier chapter which are encouraging for the evolution of the new forms of employment, the present research is based on the

assumption that the objective of the government is to offer a simplified legal framework with clear procedures to encourage these types of activities, including people who would like to have secondary sources of income. From this perspective, the priority of the state is to simplify the procedures for registering and conduct of employment and not to create additional tax burdens, in order to encourage the black market to adopt a legal framework for its activities.

Specific recommendations developed by each of the partner organizations, concerning each country, are discussed below.



## 8.1. BULGARIA

---

**Center for Economic Development (CED)**

*Maria Prohaska*

**The Center for Economic Development (CED) states the following conclusions and recommendations.**

According to the experts, it is important to note that in Bulgaria the labour market is still dominated by workers and employees hired under a traditional employment contract. It is only gradually, that a group of self-employed individuals has emerged, which comprises the representatives of new forms of employment. According to the results of the national survey, the respondents have a marked preference for the traditional employment contract as compared to self-employed work. On this basis CED finds that it is reasonable to conclude that the new forms of employment will continue to gain ground in Bulgarian practice but at a modest pace.

Secondly, according to the experts, the new forms of employment slowly are slowly but surely becoming more commonplace. This is an ongoing process driven by new technologies and practice in more developed countries. The self-employed rarely see themselves as something out of the ordinary and accept their employment status as natural. They expect that the advance of new work modes in Bulgaria will continue. It is important to note that new forms of employment tend to be popular primarily among the younger generations.

Lastly, CED recommends the monitoring and close scrutiny of these processes as well as conducting specialist surveys in the future. The experts consider that, from the point of view of legislation, ensuring greater flexibility and specific rules will not do any harm. New forms of employment should be promoted and supported through the dissemination of information, good practices and providing clarification and guidance to both employers and employees. CED also believes it is necessary to seek a balance between promoting these new work modes and compliance with the requirements laid down by law in respect of social benefits and social safeguards (flexicurity).



## 8.2. CROATIA

---

**Institute for Development and International Relations (IRMO).**

*Hrvoje Butković, Višnja Samardžija*

**In light of the results of the research in Croatia, the experts at Institute for Development and International Relations (IRMO) have the following recommendations:**

- In order to create fairer conditions on the labour market the government and social partners should work on expanding the traditional definition of a worker in legislation and collective agreements. This implies the establishment of comparable social security systems for the freelancers which are not covered by labour legislation.

- The government should cooperate with the technological and social partners in order to support development of professionally rooted digital education and training as well as informing about careers at the universities. The government should also encourage the schools and universities to secure effective and accessible courses for introduction into digital skills, especially for individuals who do not possess them. The digital skills should together with mathematics and foreign languages, especially English, become one of key components in all education and training programs.
- Social partners in all sectors should pay special attention to establishing employment relationship models which enable flexibility in choosing the time and place of working. These efforts should not be focused only on the new forms of work in digital economy but also on work and employment as a whole.
- The new forms of work are not completely regulated by the Labour Act and other related legislation. It is therefore necessary to legally regulate those forms of work which are not yet regulated and to harmonise their definitions in our legislation with the definitions provided by Eurofound.
- It would be advisable to facilitate practical implementation of the new forms of work in a procedural sense. Namely, implementation of some of these forms, such as for example employee sharing or ICT-based mobile work, requires numerous administrative pre steps which makes them unappealing to Croatian employers. However, at the same time total effects on the labour market need to be considered, in order to avoid the new forms of work becoming unfair competition to traditional forms of work and employment.
- The government should initiate a discussion with the social partners on the possibilities of introducing voucher-based work also in other sectors (other than agriculture). The discussion should also be initiated on regulation of

the casual work with the aim of unburdening the student work and reducing the share of grey economy.

- In cooperation with social partners the government should harmonise the differences in the established levels of basic salaries and contributions for different types of non-standard work which are currently not equalized. That would make the calculation of fiscal effects significantly easier for workers and employers when concluding such contracts.
- In order for Croatian ICT companies to become more competitive, the government should, in cooperation with the social partners, consider the possibility of introducing some new forms of fiscal practices such as profit sharing between employers and workers. The aim of introducing such innovative models would be to keep the best experts in this area, which experiences dynamic development, in Croatia.
- In terms of education reform, enrolment quotas to university STEM programmes should be increased and quotas for the programmes resulting in professions which are not in demand should be lowered. It is necessary to be persistent with the reform of vocational education which brings more practical teaching and much more active role of employers. Furthermore, the government should, with the help of social partners, provide conditions for higher participation of adults in education and training and for easier recognition of knowledge obtained through informal learning. Special attention should be paid to further development of skills necessary for work and employment in the new jobs, which are primarily communication and ICT skills.
- According to the conducted empirical research, citizens are rather motivated to accept the new forms of work but the knowledge about these new categories is certainly insufficient. In order to raise the understanding of the new forms of work and their legal regulation, it would be useful to organise different types of educational events for the citizens and stakeholders in the above-mentioned forms of work.

- Trade unions should develop effective strategies for organising non-standard workers. Incentive measures can range from reduced membership fees for the non-standard workers, through taking coordination role in specially targeted campaigns, to lobbying for the legal changes which would increase material and other rights of non-standard workers.
- Trade unions and employers should work more on developing and promoting the bipartite social dialogue on the impacts of digitalisation on work and employment in certain sectors. Such dialogue should be focused on anticipating changes, educating and retraining workers as well as on developing special protection mechanisms (e.g. quotas in collective agreements) for the non-standard workers in digital economy.





## **8.3. CZECH REPUBLIC**

---

**The Research Institute for Labour and Social Affairs - RILSA**

*Renata Kyzlinkova, Petr Pojer, Soňa Veverková*

The experts at RILSA consider that the regulation of new forms of employment is – in general - sufficient. According to the research implemented by the experts, both employers and employees working in new forms of employment prefer current legislation (as it can be found in Act. No. 262/2006 Coll., Labour Code) and want the regulation to be as flexible as possible. Accordingly, RILSA considers that more detailed regulation is not necessary. RILSA proposes the following recommendations:

- Regulation concerning the occupational health and safety of employees working outside the employer's workplace. The current legislation is considered to be inadequate and employers are practically unable to adjust the occupational health and safety of employees working outside the employer's workplace in accordance with the Act No. 262/2006 Coll., Labour Code. Clear regulation could encourage employers to provide more mobile work.
- In new forms of employment, relationships between "employers" and "employees" differ from established employment relationships between the employee and the employer based on the standard labor contract. The Czech labor market is currently in a very positive phase of the economic lifecycle, where a shortage of labor forces employers to accommodate their employees' working conditions demands, because if they don't do so, employees can easily find a new job. The question is whether, under different economic conditions, the new forms of employment will be used to make work more precarious. According to RILSA, it is the task for the State Labor Inspection Authority (Státní úřad inspekce práce, SÚIP) to pay attention to this new works of employment and fine possible misusing, especially in the field of employing of self-employed (švarcsystém).
- Public institutions and social partners should make new forms of employment more attractive to both employers and employees. RILSA expects that, new forms of employment will be more and more important with the development of IT and digitalization process. Appropriate education organized by public institutions and social partners (both for employees and employers) in the area of existing regulation and highlighting the advantages and disadvantages of new forms of employment could greatly help this process.



## 8.4. MACEDONIA

---

**Center for Research and Policy Making - CRPM**

*Kristijan Trajkovski, Marija Risteska*

**According to the experts at the Center for Research and Policy-Making (CRPM) the Macedonian legal framework has to consider certain flexible solutions that will enable better working conditions, new employments and increased economic development and growth, which shall enable improved mechanisms for tracing and controlling their implementation with the end goal of preventing misuse of workers' labour.**

- The Republic of Macedonia, in cooperation with the social partners and the non-governmental sector, therefore, needs to work on creating conditions for development of many measures and programs that will enable further development of the labour market, and increasing employment and economic development of the industry as a whole.
- The experts proposed the following recommendations:
- The Government of the Republic of Macedonia, in cooperation with line ministries and institutions, the social partners and the non-governmental sector, should work on developing a program that will enable lifelong learning for workers, that is, a program that would be used for additional education and retraining of workers in accordance with their talent and skills, in accordance with to the needs of the labour market. This, in the long run, shall, according to CRPM, contribute to reducing unemployment and development of professional workforce that will respond to the challenges of digitalisation and automation.
- Uplifting the quality of vocational high schools and subsidising the employment of persons qualified in certain professions, as a form of helping the employer that will help the worker gain more experience and will increase possibilities of employment in the selected vocation. Increased quality of vocational schools and universities should be in parallel to the dual education, which, in addition to theoretical education programs, shall enable practical education contents for employers in the relevant sector in a manner that helps development of qualified workforce and strengthening of the industry sector, because development of industry enables growth of economy and higher wages for workers.
- The number, types and departments for enrolment of students in high schools and universities should be in harmony with the needs of the economy, upon prior consultation with the economic chambers, trade unions and employers.

- Preparation of long-term strategy for development of the ICT industry which entails measures for development of informal education and support to persons wishing to acquire knowledge that would enable them employment in companies in this sector.
- Introducing provisions for flexible employment and flexible working hours. Workers should be given the freedom to organise their working time, in case they do not work on premises the employer. Extending the break time of half an hour, with additional break time, that will not be calculated into the eight-hour work time, will enable longer resting time for the worker.
- In the Republic of Macedonia, a large number of citizens have their bank accounts blocked for various reasons. These workers cannot be formally employed because they are not informed about the benefits of employment and the upper limit of funds which are automatically withdrawn from the account in order to settle outstanding debts due to which the account is blocked. Adequate analysis is needed about the causes and consequences related to this problem, because in the long run, these citizens, who are often older, will not have any access to certain benefits from the social and health system.
- Employee sharing – legal persons within joint capital (one corporation) to be allowed easier sharing of workers depending on human resource needs, with the worker's consent, because they are facing high risk of administrative burden during constant registering and deregistering of workers, thereby creating uncertainty among workers as to whether he/she will keep the job at the legal person where he/she was originally employed.
- It is necessary to promote and precisely regulate provisions of the Law on Labour Relations pertaining to work from home, in accordance with the needs imposed by the labour market and the technological development. Introduction of electronic recording of working hours of employees working remotely, with the possibility, through appropriate tools, for the competent

services to have record of the number of hours worked by the employee. The recommendation is that work from home as a model covers a different scope of flexibility, according to the needs and based on the agreement between the employee and the employer, that is, the employee to decide whether he will work two days from home, and three days on premises the employer, without exposing both parties to increased administrative burden. Work from home will depend on the employment contract, whereby precise provisions are needed that would not leave room for any unwanted situations arising from legal inconsistencies. Additionally, new forms of work will bring more workers on the labour market, such as people who want to socialise less with colleagues, those having difficulty with commuting all the time or those with health problems due to which they are forced to work from home.

- Establishing a legal mechanism of recording and controlling persons who are working remotely or from home for foreign or domestic entities via online platforms, and who are not entered in the data of the Employment Agency, the Pension and Disability Insurance Fund, the Health Insurance Fund etc. This has to be done in an inclusive way both by the state and by the people who are employed in such a way.
- Introducing the voucher system, i.e. payment with daily coupons, as a new payment model for the service performed according to the theoretical model presented in this study. Hiring workers can be an opportunity for additional income for the socially endangered categories, pensioners, students and workers engaged in handicraft or professional services in the household in their spare time. This is a way to avoid payment in cash, i.e. hiring undeclared workers. According to the findings of the survey, voucher payment can be applied in several economic sectors: tourism, agriculture, construction, manufacturing, production industry and other industries that are facing unpredictable increase of workload, during which they need a quick way of hiring workers. This form will bring additional earnings to already employed people, because in such a way they would be able to

do additional work for which they will be registered in the system and will not work undeclared.

- It is important to have a comprehensive campaign for raising the awareness of the relevant stakeholders and the business community but also of the population in their working years about the benefits and shortcomings of the new works of employment in order to ensure their consistent and appropriate implementation.
- Additional training of the labour inspectorate for a proper tracking of the new forms of work and employment.



## 8.5. POLAND

---

**Institute for Public Affairs - IPA**

*Dominik Owczarek, Maciej Pańków, Jan Czarzasty, Małgorzata Koziarek*

**The experts at the Institute for Public Affairs (IPA) have the following recommendations with regards to the new forms of employment in Poland:**

- Further research is needed in order to be able to formulate effective public policies. Following from this is the need to monitor the subsequent development of new forms of work and the impact of public policies addressed to them.
- Due to its prevalence, the main challenge is to remedy the negative consequences of casual work, which according to the Polish workers and Eurofound leads to precariousness and reduced worker protection.



- The low results scored by portfolio are considered worrying by IPA, because they suggest the spread of bogus self-employment. Legislative and monitoring measures should be taken (e.g. by the State Labour Inspectorate) in order to curb undesirable practices.
- Information on the possibilities of using innovative forms of work should therefore be the subject of trainings, conferences and other forms of dissemination. All the more so since the Polish legal system gives the opportunity to use them.
- In the Polish context, employee sharing (hitherto not present in Poland) is particularly worth disseminating. IPA considers that this may be a more attractive alternative, both for employers and employees, to the extended working time reference period and a response to the difficulties related to seasonal differences in work intensity.
- Crowd employment requires urgent regulation. Otherwise, the current situation may lead to an increase in undeclared work (including by migrants), lack of work protection and abuse of the significant advantage of platforms (often transnational, e.g. Uber, MTurk) over dispersed crowd workers.
- A separate task is to sensitise the social partners in Poland to the emergence of new forms of work and their specificity, so that they take them into account in their strategies for actions aimed at consulting / proposing public policies, as well as in their internal activities.
- A challenge for the social partners is to replace individual worker-employer relations in new areas of labour market with collective industrial relations. Otherwise, the new forms, which are gaining in popularity, will become a factor deepening the corrosion of social dialogue.



## 8.6. ROMANIA

---

**The Institute for Public Policy - IPP**

*Violeta Alexandru, Alexandra Johari, Gabriel Biriş*

**In order to encourage natural persons to diversify their economic activities, and to undertake other income-generating activities in order to supplement their sources of income in Romania, the experts at the Institute for Public Policy propose the following recommendations:**

- The development of a practical guide, in a clear and accessible format, of the most flexible forms of performing activity with the advantages and disadvantages of each and the administrative process required to access them

- The development and implementation of an awareness campaign among employers about the advantages of more flexible contracts, in order to encourage them to conclude (of course where possible by the nature of the activity) ILAs with flexible work schedule ICT-based mobile work, or working at home, etc. Naturally, a greater flexibility of the work program is compatible with a greater possibility of self-employment and independent activities in parallel to employment contracts
- The development of an awareness campaign regarding the authorization procedure as self-employed

The following legislative amendments are also recommended in order to reduce the bureaucratic procedures for declaring income and for the facilitation of concluding contracts in the new forms of employment:

- The elimination of the compulsory supplementing of social contributions in the case of part-time employment agreements.
- The simplification of the bureaucratic process and the significant improvement of the ANAF assistance system, especially in online environments, which can lead to a significant increase in the attractiveness of self-employment for the provision of independent activities.
- The clarification of the legislative framework regarding occasional activities-specifically it would be useful to introduce income thresholds below which natural persons do not have to authorize themselves as self-employed (e.g. persons who obtain in one year income from independent economic activities not subject to special conditions of self-employed authorization shall not be required to become authorized if the total income obtained is less than or equal to  $\frac{1}{2}$  of the minimum wage); Non-authorization as self-employed shall be independent of the tax obligations which would not be eliminated, with individuals still having the obligation declare income and pay taxes.

- In order to encourage the independent activity of natural persons in parallel to an employment contract job, we recommend the extension of the facilities granted to individuals benefitting from intellectual property rights income. For example, if a person obtains income from wages at least equal to the minimum wage and, in parallel, also obtains an income from other self-employed activities or from other sources, which (per year) does not exceed  $\frac{1}{2}$  of the minimum annual wage, then these individuals should not owe social contributions and the income tax is withheld at the source when possible.
- The introduction of several categories of activities for which income quotas apply or for which flat-rate rates of expenditure may be applied, given the reluctance of the self-employment to handle the accounting responsibilities.
- The elimination of the dependence of the tax burden from the types of income earned, the application of a unified form of taxation regardless of the type of income obtained, and the introduction of universal and reasonable thresholds calculated on the basis of income equal to two, maximum three, average wages.
- The introduction of the provision that contributions should be paid only once according to the cumulated income, irrespective of the number of sources of income.
- The correlation between the systems of the public institutions, with employment attributes, in order to ensure effective communication between them as well as a correct and updated database of existing taxpayers throughout the country.



09

## 9. BIBLIOGRAPHY

---

- AKČNÍ PLÁN PRO SPOLEČNOST 4.0 (Action plan for Society 4.0) .  
Úřad vlády ČR. 2017. Available at  
[http://www.google.cz/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=2ahUKEwjE\\_YmSq9beAhXSLIAKHTDFAbMQFjAAegQIChAC&url=http%3A%2F%2Fkzps.cz%2Fwp-content%2Fuploads%2F2017%2F09%2F1\\_2-ap-spolecnost-4\\_0.docx&usq=AOvVaw2eUJG2ccLJo18r3Kx52tFd](http://www.google.cz/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=2ahUKEwjE_YmSq9beAhXSLIAKHTDFAbMQFjAAegQIChAC&url=http%3A%2F%2Fkzps.cz%2Fwp-content%2Fuploads%2F2017%2F09%2F1_2-ap-spolecnost-4_0.docx&usq=AOvVaw2eUJG2ccLJo18r3Kx52tFd)
- Bagić, D., 2015. Učenje po uzoru: usporedba obilježja industrijskih odnosa u kraljevini Norveškoj i Republici Hrvatskoj. In: Dijana Šobota (ed.) Dijalogom do uspjeha. Kako može (još) bolje: uvidi, zaključci i preporuke projekta „jačanje tripartitnog socijalnog dijaloga u Republici Hrvatskoj“. Zagreb: Ministarstvo rada i mirovinskog sustava, Savez samostalnih sindikata Hrvatske, Hrvatska udruga poslodavaca. Pp. 13-37.
- Bagić, D., 2016. obilježja kolektivnog pregovaranja u Republici Hrvatskoj: usporedba javnog sektora i gospodarstva. In: Lucija Barjašić Špiler and Igor Radeka (eds.) Utjecaj kolektivnih ugovora na prava radnika u RH. Zagreb: Matica hrvatskih sindikata. Pp. 108-160.

- Bogdanić, S. 2018. I Hrvati isprobavaju četverodnevni radni tjedan. Deutsche Welle. 29. rujan 2018. Accesible at: <https://www.dw.com/hr/i-hrvati-isprobavaju-%C4%8Detverodnevni-radni-tjedan/a-45677614>
  
- BOHÁČ, Radim – MORÁVEK, Jakub – PICHRT, Jan (eds.) (2017). *Sdílená ekonomika – sdílený právní problém?* Praha: Wolters Kluwer ČR, 2017.
  
- BAYEROVÁ, Zuzana – ŘEHÁČKOVÁ, Zuzana (2017). *Nestandardní formy zaměstnávání a jejich dopady na trh práce*. Praha: Asociace samostatných odborů (ASO). Available at [https://ipodpora.odborny.info/soubory/dms/wysiwyg\\_uploads/0913e2cfd408ab51/uploads/10\\_Nestandardní\\_formy\\_zaměstná.docx](https://ipodpora.odborny.info/soubory/dms/wysiwyg_uploads/0913e2cfd408ab51/uploads/10_Nestandardní_formy_zaměstná.docx)
  
- BOČANOVÁ, Veronika (2018). Základní aspekty home office – na co si dát pozor při jeho sjednávání. *E-pravo.cz*, 27. 4. 2018. Available at <https://www.epravo.cz/top/clanky/zakladni-aspekty-home-office-na-co-si-dat-pozor-pri-jeho-sjednávání-107493.html>
  
- Broughton, A., Gloster, R., Marvell, R., Green, M., Langley, J., Martin, A. 2018. The experiences of individuals in the gig economy. HM Government. February 2018. Dostupno na: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/679987/171107\\_The\\_experiences\\_of\\_those\\_in\\_the\\_gig\\_economy.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/679987/171107_The_experiences_of_those_in_the_gig_economy.pdf)
  
- Butković, H., Samardžija, V., Skazlić, I., Čavar, I. 2018. Nestandardni rad u Hrvatskoj: Izazovi i perspektive u odabranim sektorima. Zagreb: Institut za razvoj i međunarodne odnose.
  
- Butković, H. 2018. U potrazi za primjerima najbolje prakse radi smanjenja nezaposlenosti mladih u Hrvatskoj. In: Višnja Samardžija (ed.) *Izazovi provedbe europskih politika u Hrvatskoj*. Zagreb: Institut za razvoj i međunarodne odnose. Pp. 143-185.



- CBOS (2017), Działalność związków zawodowych w Polsce. Komunikat z badań, Warszawa.
- Clarke, R. N. 2018. Ensuring the Education and Skills Needed for ICT Employment and Economic Growth. In: Lorenzo Pupillo, Eli Noam i Leonard Waverman (ur.) *Digitized labour*. Cham: Palgrave Macmillan. Str. 201-215.
- CONTRERAS, Ricardo Rodríguez et all. (2008). *The impact of new forms of labour on industrial relations and the evolution of labour law in the European Union*. Study for European Parliament's Committee on Employment and Social Affairs (EMPL). Available at [http://www.europarl.europa.eu/RegData/etudes/etudes/JOIN/2008/408574/IPOL-EMPL\\_ET\(2008\)408574\\_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/etudes/JOIN/2008/408574/IPOL-EMPL_ET(2008)408574_EN.pdf).
- Česká správa sociálního zabezpečení: Statistics on self-employed. Available at <https://www.cssz.cz/cz/o-cssz/informace/statistiky/ekonomicke-ukazatele/prehled-o-poctu-osvc-dle-kraju-resp-dle-okresu-a-kraju/prehled-o-poctu-osvc-dle-kraju-resp-dle-okresu-a-kraju.htm>
- Czarzasty J. i Owczarek D. (2012), *The economic crisis and social dialogue in Poland / Kryzys gospodarczy i dialog społeczny w Polsce*, Instytut Spraw Publicznych, Warszawa.
- Czarzasty J. i Owczarek D. (2017), *Social dialogue in the post-crisis period in Poland*, Instytut Spraw Publicznych, Warszawa.
- Deloitte (2011), *Trendy HRM w Polsce*, Deloitte, Polskie Stowarzyszenie Zarządzania Kadrami, Warszawa.
- DELOITTE (2017). *Sdílená ekonomika – bohatství bez vlastnictví*. Available at <https://www2.deloitte.com/content/dam/Deloitte/cz/Documents/deloitte-analytics/Sdilena-ekonomika.pdf>

- DENÍK REFERENDUM (2018) Pět týdnů dovolené? Zaměstnavatelé jsou proti. Může prý ohrozit firmy. Deník referendum, 6. 11. 2018. Available at <http://denikreferendum.cz/clanek/28586-pet-tydnu-dovolene-zamestnavatele-jsou-proti-muze-pry-ohrozit-firmy>
- Du Rauseas, M. P., Manyika, J., Hazan, E., Bughin, J., Chui, M., Rémi, S. 2011. Internet matters: The Net's sweeping impact on growth, jobs, and prosperity. McKinsey Global Institute. May 2011. Dostupno na: [https://www.mckinsey.com/~media/McKinsey/Industries/High%20Tech/Our%20Insights/Internet%20matters/MGI\\_internet\\_matters\\_full\\_report.aspx](https://www.mckinsey.com/~media/McKinsey/Industries/High%20Tech/Our%20Insights/Internet%20matters/MGI_internet_matters_full_report.aspx)
- DZS- Državni zavod za statistiku. 2017. Statistički ljetopis Republike Hrvatske za 2016. Zagreb: Državni zavod za statistiku.
- EFIP&MALT. 2018. Freelancing in Europe: The 2018 survey. Accesible at: <https://news.malt.com/wp-content/uploads/2018/10/EFS-2018-Infographics.pdf>
- EGSO – Europski gospodarski i socijalni odbor. 2017. Impact of digitalisation and the on-demand economy on labour markets and the consequences for employment and industrial relations. Luxembourg: Publications Office of the European Union. Brussels: European Economic and Social Committee.
- European Commission. *Press Release. Commission adopts proposals for a European Labor Authority and for access to social protection.* [http://europa.eu/rapid/press-release\\_IP-18-1624\\_en.htm](http://europa.eu/rapid/press-release_IP-18-1624_en.htm). (13 march 2018)
- European Commission. *Press Release. Commission proposes to improve transparency and predictability of working conditions.* [http://europa.eu/rapid/press-release\\_IP-17-5285\\_ro.htm](http://europa.eu/rapid/press-release_IP-17-5285_ro.htm). (21 december 2017))

- European Commission. *Press Release. A European agenda for the collaborative economy* (2 June 2016). [http://europa.eu/rapid/press-release\\_IP-16-2001\\_en.htm](http://europa.eu/rapid/press-release_IP-16-2001_en.htm)
- European Commission. European Political Strategy Center. EPSC Strategic Notes. *The Future of Work. Skills and Resilience for a World of Change*.  
[http://ec.europa.eu/epsc/sites/epsc/files/strategic\\_note\\_issue\\_13.pdf](http://ec.europa.eu/epsc/sites/epsc/files/strategic_note_issue_13.pdf).  
(Issue 13/2016)
- Eurofound. EurWork.  
<https://www.eurofound.europa.eu/observatories/eurwork/industrial-relations-dictionary/gig-economy> (2018)
- Eurofound. 2018. Game changing technologies: Exploring the impact on production processes and work. April 2018. Luxembourg: Publication Office of the European Union. Dostupno na:  
<https://www.eurofound.europa.eu/publications/report/2018/game-changing-technologies-in-european-manufacturing>
- Eurofound (2015a), *Collective bargaining in Europe in the 21st century*, Publications Office of the European Union, Luxembourg.
- Eurofound (2015b), *New forms of employment*, Publications Office of the European Union, Luxembourg.
- Eurofound (2018), *Overview of new forms of employment – 2018 update*, Publications Office of the European Union, Luxembourg.
- Eurofound i International Labour Office (2017), *Working anytime, anywhere: The effects on the world of work*, Publications Office of the European Union, Luxembourg, and the International Labour Office, Geneva.

- ETUC. *The Commission needs to get serious about tackling new forms of undeclared work*. <https://www.etuc.org/en/pressrelease/commission-needs-get-serious-about-tackling-new-forms-undeclared-work> (28.09.2016)
- Eurostat – online database <https://ec.europa.eu/eurostat/data/database>
- European Commission (2016, 2017, 2018), European Semester: Assessment of progress on structural reforms, prevention and correction of macroeconomic imbalances, and results of in-depth reviews under Regulation (EU) No 1176/2011. Country Report Poland, Brussels
- European Parliament (2000), Atypical work in the EU, SOCI 106-EN, European Parliament, Luxembourg.
- FEPS - Foundation for European Progressive Studies. 2016. Crowd work in Europe: Preliminary results from a survey in the UK, Sweden, Germany, Austria and the Netherlands. FEPS Studies December 2016. Dostupno na: <http://www.uni-europa.org/wp-content/uploads/2016/12/crowdworkineurope-fepsreportpdf.pdf>
- Financial Times. *EU seeks greater protection for gig economy workers*. <https://www.ft.com/content/dff6d21a-26cc-11e8-b27e-cc62a39d57a0> (13 martie 2018)
- Główny Urząd Statystyczny (2014), Wybrane zagadnienia rynku pracy, Warszawa.
- Główny Urząd Statystyczny (2018), Pracujący na własny rachunek w 2017 r., Warszawa.
- Gregurev, I., Vukorepa, I. 2018. Flexible and New Forms of Employment in Croatia and their Pension Entitlement Aspects. In: Gerald G. Sander, Vesna Tomljenović and Nada Bodiřoga – Vukobrat (eds.). *Transnational*,

*European and National Labour Relations: Flexicurity and New Economy.*  
Cham: Springer International Publishing. Pp. 241-263-

- Gotovac. 2011. Razlikovanje ugovora o radu i ugovora o djelu te autonomija ugovorenih strana pravnog odnosa u izboru između njih. *Radno pravo*. 11. Pp. 11-20.
- HZMO – Hrvatski zavod za mirovinsko osiguranje. 2018. *Statističke informacije Hrvatskog zavoda za mirovinsko osiguranje*. Godina XVI. Broj 3/2018. Zagreb: Hrvatski zavod za mirovinsko osiguranje.
- HAŠKOVÁ, Hana, DUDOVÁ, Radka (2017). Precarious work and care responsibilities in the economic crisis. *European Journal of Industrial Relations*, 23 (1): 47–63.
- HZZ - Hrvatski zavod za zapošljavanje. 2015. Anketa poslodavaca za 2014. godinu. Zagreb: Hrvatski zavod za zapošljavanje.
- HZZ- Hrvatski zavod za zapošljavanje. 2017a. Mjesečni statistički bilten. 2017/12. Zagreb: Hrvatski zavod za zapošljavanje.
- HZZ - Hrvatski zavod za zapošljavanje. 2017b. Anketa poslodavaca za 2016. godinu. Zagreb: Hrvatski zavod za zapošljavanje.
- HOSPODÁŘSKÁ KOMORA (2018). *Doporučení pro rozvoj sdílené ekonomiky*. Available at [https://www.komora.cz/files/uploads/2018/03/20180327\\_Doporu%C4%8Den%C3%AD-Hospod%C3%A1%C5%99sk%C3%A9-komory-ke-sd%C3%ADlen%C3%A9-ekonomice-1.pdf](https://www.komora.cz/files/uploads/2018/03/20180327_Doporu%C4%8Den%C3%AD-Hospod%C3%A1%C5%99sk%C3%A9-komory-ke-sd%C3%ADlen%C3%A9-ekonomice-1.pdf)
- Institutul pentru Politici Publice. *Sondaj privind Impactul Noilor Forme de Muncă în România*. <http://www.ipp.ro/angajatii-din-romania-se-adapteaza-rapid-schimbarilor-din-piata-fortei-de-munca-asimiland-noile-forme-de-munca-gig-economy-in-ciuda-legislatiei-neadaptate/> (2018)

- Johnston, H., Land-Kazlauskas, C. 2018. Organizing on-demand: Representation, voice, and collective bargaining in the gig economy. Conditions of Work and Employment Series. No. 94. Geneva: International Labour Office.
  
- JOUZA, Ladislav (2016). Zastřený pracovněprávní vztah. *E-pravo.cz*, 11. 3. 2016. Available at <https://www.epravo.cz/top/clanky/zastreny-pracovnepravni-vztah-100621.html?mail>
  
- JOUZA, Ladislav (2018): Flexibilní formy zaměstnávání. *E-pravo.cz*, 13. 8. 2018. Available at <https://www.epravo.cz/top/clanky/flexibilni-formy-zamestnavani-108016.html?mail> (in Czech only)
  
- Kearney, A., T., Croatian Employer's Association. 2016. Digital Excellence Study. Ključna saznanja – Hrvatska. Studeni 2016. Dostupno na: <http://digitalnakoalicija.hup.hr/wp-content/uploads/2018/11/ATKearney-Digital-excellence-HR-Study-key-findings-present-vF-short.pdf>
  
- Krmelić, Ž. 2014. Samozaposlena osoba i osposobljavanje za rad na siguran način. *Sigurnost*. 56 (2) 163 - 165.
  
- KOTÍKOVÁ, Jaromíra, KOTRUSOVÁ, Miriam, VYCHOVÁ, Helena (2012). *Flexibilní formy práce ve vybraných zemích EU* [Flexible forms of employment in selected EU countries]. Praha: VÚPSV, v. v. i., 2013. ISBN 978-80-7416-131-5. Available at [http://praha.vupsv.cz/Fulltext/vz\\_366.pdf](http://praha.vupsv.cz/Fulltext/vz_366.pdf) (in Czech only).
  
- KOTÝNKOVÁ, Magdalena (2015). Proměny trhu práce v postindustriálních společnostech a jejich dopady na potencionální pracovní sílu. Paper prezentovaný na konferenci RELIK, VŠE, Praha, 12–13. 11. 2015. Dostupné z: <https://kdem.vse.cz/resources/relik15/download/pdf/54-Kotynkova-Magdalena-paper.pdf> (in Czech only).

- Kuliš, D., Grdinić, M., Perić, Z., Šimović, H. 2017. Položaj kulturnih djelatnosti i djelatnika u kulturi u poreznom sustavu Republike Hrvatske. Zagreb: Institut za javne financije.
- Kulušić, J. 2009. Isplati li se fleksibilnost. Zagreb: TIM Press.
- KYZLINKOVÁ, Renata – POJER, Petr – VEVERKOVÁ, Soňa (2107). *Industrial Relations in the Czech Republic: Recent Developments and Future Challenges*. Prague: RILSA. Available at: [http://praha.vupsv.cz/Fulltext/ul\\_2078.pdf](http://praha.vupsv.cz/Fulltext/ul_2078.pdf).
- Nemes, Vasile. „Drept comercial. Ediția a 2-a revizuită și adăugită”, ed. Hamangiu 2015
- MANDL, Irene at all. (2015). *New forms of employment. Luxembourg: Publications Office of the European Union*. ISBN 978-92-897-1594-2. Available at [https://www.eurofound.europa.eu/sites/default/files/ef\\_publication/field\\_ef\\_document/ef1461en.pdf](https://www.eurofound.europa.eu/sites/default/files/ef_publication/field_ef_document/ef1461en.pdf).
- MANDL, Irene – BILETTA, Isabela (2018). *Overview of new forms of employment – 2018 update*. Luxembourg: Publications Office of the European Union. ISBN: 978-92-897-1723-6. Available at <https://www.eurofound.europa.eu/publications/customised-report/2018/overview-of-new-forms-of-employment-2018-update> (cited 19. 09. 2018).
- MAŘÍK, Vladimír a kol. (2017): *Společnost 4.0. Praha*. Hospodářská komora České republiky: Available at [https://www.komora.cz/files/uploads/2017/02/HKCR\\_podkladovy\\_materia I Spolecnost40\\_final.pdf](https://www.komora.cz/files/uploads/2017/02/HKCR_podkladovy_materia_I_Spolecnost40_final.pdf) (in Czech only).
- Markovčić, M. 2017. Ili si umjetnik ili ništa. Kulturpunkt.hr. 25. 09. 2017. Accessible at: <https://www.kulturpunkt.hr/content/ili-si-umjetnik-ili-nisi-nista>

- Matković, T. 2013. Flexicurity through normalization? Changes in scope, composition and conditions in temporary employment in Croatia. In: M. Koch and M. Fritz (eds.) Nonstandard employment in Europe: Paradigms, prevalence and policy responses. Basingstoke: Palgrave Macmillan. Str. 84-102.
- McKinsey & Company. 2018. Croatia – Emerging Digital Challenger: Digitalisation as the new growth engine for Croatia. November 2018.
- Ministarstvo uprave Republike Hrvatske. 2018. Ministar Kuščević za Hinu: Reforme u 2018. - digitalizacija javne uprave i nove usluge za građane. 07. 01. 2018. Dostupno na: <https://uprava.gov.hr/vijesti/ministar-kuscevic-za-hinu-reforme-u-2018-digitalizacija-javne-uprave-i-nove-usluge-za-gradjane/14714>
- Mondekar, D. 2017. The Digital Economy in Southeast Europe: Opportunities and Challenges. Zagreb: Friedrich Ebert Stiftung. Dostupno na: [http://www.fes-croatia.org/fileadmin/user\\_upload/171130\\_Mondekar\\_digital\\_economy\\_analysis\\_web.pdf](http://www.fes-croatia.org/fileadmin/user_upload/171130_Mondekar_digital_economy_analysis_web.pdf)
- Moretti, E. 2010. Local Multipliers. American Economic Review. Br. 100. Str. 1-7.
- MRMS – Ministarstvo rada i mirovinskog sustava RH. 2018. Cjelovita mirovinska reforma. Accesible at: <https://mirovinska.mrms.hr>
- Mrnjavac, Ž. 2015. Poticati samozapošljavanje i stvaranje novih malih poslova. In: Davorko Vidović (ed.) Zaposlimo Hrvatsku: Strateške smjernice za rast zaposlenosti. Zagreb: Hrvatska gospodarska komora. Str. 95-106.
- National Labour Inspectorate (2018), Sprawozdanie z działalności Państwowej Inspekcji Pracy w 2017 roku [Annual report of the national Labour Inspectorate in 2017], Warsaw



- NEKOLOVÁ, Markéta (2010). *Vliv nových forem zaměstnávání v ČR a zemích EU na vývoj pracovního práva*. [The impact of new forms of employment in the Czech Republic and the EU on labour law development.]. Praha: VÚPSV, v. v. i., 2010. ISBN 978-80-7416-057-8. Available at [http://praha.vupsv.cz/Fulltext/vz\\_308.pdf](http://praha.vupsv.cz/Fulltext/vz_308.pdf) (in Czech only).
- Noam, E. 2018. Inequality and the Digital Economy. In: Lorenzo Pupillo, Eli Noam i Leonard Waverman (ur.) Digitized labour. Cham: Palgrave Macmillan. Str. 117-141.
- NSZVO – Nezavisni sindikat znanosti i visokog obrazovanja. 2018. Tisuće protiv mirovinske reforme. Acciesible at: <http://www.nsz.hr/novosti-i-obavijesti/iz-medija/nl-20-10-2018-tisuće-protiv-mirovinske-reforme-ne-radu-do-67-no-pasaran-nema-predaje/>
- Romanian Labor Code. <https://www.codulmuncii.ro/en>
- Państwowa Inspekcja Pracy (2018), Sprawozdanie z działalności Państwowej
- Pesole Annarosa, Urzi Brancati Maria Cesira, Fernandez Macias Enrique, Biagi Federico, Gonzalez Vasquez Ignacio. *Platform Workers in Europe*. <http://publications.jrc.ec.europa.eu/repository/handle/JRC112157>. (2018)
- Poslovni dnevnik. 2016. Sektor koji u Hrvatskoj zapošljava 32 tisuće ljudi i ostvaruje prihode od 31 milijarde kuna. Poslovni dnevnik. 07. 07. 2016. Dostupno na: <http://www.poslovni.hr/tehnologija/hrvatski-ict-sektor-zaposljava-32-tisuće-ljudi-i-ostvaruje-prihode-od-31-milijarde-kuna-315142?fbclid=IwAR0WbnOez7fq8bpkyjGdplY0w3N0coeVNMRcHrBFdi zeQmXfFXPr-YAYtp4>
- Poslovni dnevnik. 2016. Sektor koji u Hrvatskoj zapošljava 32 tisuće ljudi i ostvaruje prihode od 31 milijarde kuna. Poslovni dnevnik. 07. 07. 2016. Dostupno na: <http://www.poslovni.hr/tehnologija/hrvatski-ict-sektor->

[zaposljava-32-tisuce-ljudi-i-ostvaruje-prihode-od-31-milijarde-kuna-315142?fbclid=IwAR0WbnOez7fq8bpkyjGdplY0w3N0coeVNMRcHrBFdi zeQmXfFXPr-YAYtp4](http://www.poslovni.hr/hrvatska/porezna-reforma-u-2019-nosi-i-moguce-nizu-inflaciju-346193)

- Poslovni dnevnik. 2018a. Porezna refoma u 2019. Accesible at: <http://www.poslovni.hr/hrvatska/porezna-reforma-u-2019-nosi-i-moguce-nizu-inflaciju-346193>
- Poslovni dnevnik. 2018b. Oko 1800 ljudskih radnika u A1 dobilo 40 kolega-robota. Poslovni dnevnik. 03. 12. 2018. Dostupno na: <http://www.poslovni.hr/hrvatska/oko-1800-ljudskih-radnika-u-a1-dobilo-40-kolega-robota-347635>
- PRŮŠA, Ladislav a kol. (2008). *Sociálně ekonomické postavení osob samostatně výdělečně činných v české společnosti*. Praha: VÚPSV, v. v. i. Available at [http://praha.vupsv.cz/Fulltext/vz\\_277.pdf](http://praha.vupsv.cz/Fulltext/vz_277.pdf) (in Czech only).
- Pupillo, L., Noam, E., Waverman, L. 2018. Introduction. In: Lorenzo Pupillo, Eli Noam i Leonard Waverman (ur.) Digitized labour. Cham: Palgrave Macmillan. Str. 1-21.
- Rimac Automobili. 2018. Accesible at: [www.rimac-automobili.com](http://www.rimac-automobili.com)
- ROKLEN24 (2017): Osm firem založilo českou asociaci sdílené ekonomiky. *Roklen24*, 22. 6. 2017. Available at <https://roklen24.cz/a/wcSpm/osm-firem-zalozilo-ceskou-asociaci-sdilene-ekonomiky> (in Czech only)
- Samardžija, V., Butković, H., Skazlić, I. 2017. Industrijski odnosi u Hrvatskoj i učinci digitalizacije na tržište rada. Zagreb: Institut za razvoj i međunarodne odnose.
- Šeperić, D., 2016. Annual Review of Labour Relations and Social Dialogue: Croatia. Labour Relations and Social Dialogue: Friedrich Ebert Stiftung.

- Šeperić, D., 2017. Annual Review of Labour Relations and Social Dialogue: Croatia. Labour Relations and Social Dialogue: Friedrich Ebert Stiftung.
- ŚLEDZIEWSKA, Katarzyna, WŁOCH, Renata (2016). *Digital Transformation of Small and Medium Enterprises in the Czech Republic*. Warsaw, DELab UW, April, 2016. Available at <http://www.delab.uw.edu.pl/wp-content/uploads/2016/06/DELAB-raport-Czech.pdf>
- SVOBODA, Mirolsav (2018). Zkrácení pracovní doby či pětitydenní zákonná dovolená? *Odbory.info*, 17. 9. 2018. Available at <https://www.odborny.info/obsah/5/zkraceni-pracovni-doby-ci-petitydenni-zakonna-dovolena/22853> (in Czech only)
- ŠULC, Jaroslav (2017a). Digitální ekonomika nemá budoucnost bez sociálního rozměru. *Pohledy*, 1/2017. Praha: ČMKOS.
- ŠULC, Jaroslav (2017b). Je pro odbory sdílená ekonomika spíše šancí, nebo rizikem?. In: Kol. autorů: *Pohledy 2/2017 Očekávaný ekonomický vývoj v roce 2018*. Praha: ČMKOS. Available at <https://ipodpora.odborny.info/dms/file/h/97982945d92783fe>
- TREXIMA (2017). *Problémy při práci na dálku a jejich řešení pro zaměstnance*. Trexima: Zlín, 2017). Available at [https://ipodpora.odborny.info/soubory/dms/wysiwyg\\_uploads/ed47d3cd5a4545ff/uploads/Problémy\\_při\\_práci\\_na\\_dálku\\_stud.docx](https://ipodpora.odborny.info/soubory/dms/wysiwyg_uploads/ed47d3cd5a4545ff/uploads/Problémy_při_práci_na_dálku_stud.docx)
- Todoli-Signes, A. 2015. The end of the subordinate worker: Sharing economy, on-demand economy, Crowdsourcing, Uber economy and other ways of outsourcing. 21. 10. 2015. Dostupno na: [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2719772](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2719772)
- TŮMA, Ondřej (2016). Očima expertů: Co si počít se sdílenou ekonomikou?, *Penize.cz*, 5. 8. 2016. Available at

<https://www.penize.cz/ekonomika/314511-ocima-expertu-co-si-pocit-se-sdilenou-ekonomikou>

- VEVERKOVÁ, Karolína (2018). Pokud se zkrátí pracovní doba zaměstnancům, je třeba ulevit i OSVČ. *Echo 24*, 12.8.2018. Available at: <https://echo24.cz/a/S8hTQ/pokud-se-zkrati-pracovni-doba-zamestnancum-je-treba-ulevit-i-osvc>) (in Czech only)
- VOGEL, Sandra (2017). *Addressing digital and technological change through social dialogue*. Eurofound, 30. 1. 2017. Available at: <https://www.eurofound.europa.eu/publications/report/2017/eu-member-states/addressing-digital-and-technological-change-through-social-dialogue>
- VYORAL, Tomáš (2017). Regulace sdílené ekonomiky je nepřehledná a těžko vymahatelná. *Ekonomický magazín*, 19. 9. 2017. Available at: <https://www.ekonomickymagazin.cz/2017/09/regulace-sdilene-ekonomiky-je-neprehledna-a-tezko-vymahatelna/>
- Vlahović Žuvela, E., 2018. Oko 170 tisuća freelancera u Hrvatskoj bez ikakve socijalne sigurnosti. 1 PLAN. 17. listopada 2018. Accesible at: <https://prviplan.hr/aktualno/oko-170-tisuca-freelancera-u-hrvatskoj-bez-ikakve-socijalne-sigurnosti/>
- VRH – Vlada Republike Hrvatske. 2016. Program Vlade Republike Hrvatske za mandat 2016. – 2020. Accesible at: [https://vlada.gov.hr/UserDocsImages/ZPPI/Dokumenti%20Vlada/Program\\_Vlada\\_RH\\_2016\\_2020.pdf](https://vlada.gov.hr/UserDocsImages/ZPPI/Dokumenti%20Vlada/Program_Vlada_RH_2016_2020.pdf)
- ZAPLETALOVÁ, Martina (2018). Co přinesou nové formy zaměstnávání? Větší flexibilitu, snížení provozních nákladů. *dReport*, 14. 3. 2018. Available at: <https://www.dreport.cz/blog/netradicni-formy-zamestnavani-budouci-vyzvy-aktualni-otazky/>

- Zuber, M. 2006. Rad i socijalna prava zaposlenih u nepunom radnom vremenu. Revija za socijalnu politiku. 13(2). Pp. 173-188.

10

## 10. PARTNERS

---

### **Research Institute for Labor and Social Affairs - RILSA**

Dělnická 213/12  
170 00 Prague 7, Czech Republic  
Tel.: +420 211 152 711  
E-mail: [vupsv@vupsv.cz](mailto:vupsv@vupsv.cz)  
<https://www.vupsv.cz/>

### **Institute of Public Affairs - IPA**

Szpitalna 5 lok. 22  
00-031 Warsaw, Poland  
Tel.: (48-22) 556 42 60  
E-mail: [isp@isp.org.pl](mailto:isp@isp.org.pl)  
<https://www.isp.org.pl/>

### **Institute for Development and International Relations - IRMO**

St. Ljudevita Farkaša Vukotinovića 2  
P.O. Box 303, 10000 Zagreb, Croatia  
Tel. +385 1 48 77 460  
E-mail: [ured@irmo.hr](mailto:ured@irmo.hr)  
[www.irmo.hr](http://www.irmo.hr)

### **Center for Research and Policy-Making - CRPM**

St. Cico Popovic 6-2/9  
1000 Skopje, Macedonia  
Tel.: +389 2 3109 932  
E-mail: [crpm@crpm.org.mk](mailto:crpm@crpm.org.mk)  
<http://www.crpm.org.mk>

### **Center for Economic Development - CED**

str. Chervena stena N 46  
Sofia 1421, Bulgaria  
tel. 819 07 77  
E-mail: [M.Prohaska@ced.bg](mailto:M.Prohaska@ced.bg)  
[www.ced.bg](http://www.ced.bg)









Înstitutul pentru Politici Publice  
București



**Adresa:** Str. Alexandrina nr. 19, Sector 1, București

**Telefon / Fax:** 021 212 31 26

**Email:** [office@ipp.ro](mailto:office@ipp.ro)