СЕКЦІЯ 2

МАРКЕТИНГОВІ СТРАТЕГІЇ В УМОВАХ ДІДЖИТАЛІЗАЦІЇ СУСПІЛЬСТВА

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FLEXIBLE FORMS OF EMPLOYMENT IN THE IT SECTOR

Typology of Flexible Forms of Employment

In recent years, the system of employment forms has undergone a significant transformation. This change has been driven by the modernisation of the labour market and the increasing demand for creative work. As a direct result, there has been a growing interest in flexible forms of employment. As early as 2016, the average share of flexible employment in different countries ranged from 18% to as high as 60% (International Labour Organization, 2016). According to reports from the International Labour Organization (ILO), the proportion of employees working under such arrangements is expected to continue rising in the near future. This trend brings numerous changes for employees, companies, and the state. However, to better understand the issue, it is worth examining what employment flexibility entails and what forms it takes. Flexible forms of employment are characterised by the freedom of work organisation for employees and a completely different approach to task execution compared to the traditional work model. *Examples of flexible employment forms include:*

— Job sharing
— Temporary work
— Contract for a specific task
— B2B contracts

Job sharing, also known as a split-work system, involves dividing job positions so that the number of employees working full-time exceeds the number of available jobs [2, p. 69]. Temporary work is of an ad hoc or seasonal nature, with employees

hired through temporary employment agencies to complete tasks that could not be completed on time by a company's existing workforce [13, p. 20]. A contract for a specific task is an agreement in which the contractor undertakes to complete a defined piece of work, and the client commits to paying remuneration (Article 627 of the Civil Code). B2B contracts are agreements between businesses. In this trade model, two basic types are distinguished: the vertical market, which consists of a single industry, and the horizontal market, which encompasses multiple sectors and industries and is not directly related to the production of goods [14, p. 2]. Based on these types of employment, we can identify specific flexibility mechanisms that classify a given form of employment as flexible, as presented in the table below.

Table 1

The mechanisms of flexible forms of employment

Criteria	Basic mechanisms
Number of employees	Dismissal of workers on the initiative of the administration for economic reasons A fixed-term employment contract Contracts for a fixed amount of work Unregistered employment Agency labour
Working time	Shorter working week Flexible working hours Summarized time tracking Overtime work, part-time work Termination of employment on the initiative of the administration
Labor organization	Temporary transfer to another job, relocation, or a combination of both Performance of labor functions not specified in the contract or job description
Workplace	Work from home Remote working Mobile Working

Source: [3, p. 16]

Forms of employment that meet the criteria of flexibility can be classified as flexible, although not all of these criteria need to be met for this classification to apply. Based on Table 1, we can distinguish three main types of employment flexibility: spatial flexibility, temporal flexibility, and functional flexibility [3, p. 16]. This means that an employee engaged in a flexible form of work has the ability to independently manage their working hours, location, and payment arrangements. This has an impact on employees, employers, and the national economy. For employees, this translates into lower living costs, additional income, improved well-being, and opportunities for professional development. Companies that offer such employment models benefit from increased employee motivation, the ability to expand into international markets, and greater flexibility in workforce management. On a national level, flexible employment allows for greater inclusion of disabled workers, additional job opportunities for the unemployed, and increased market competition [3, p. 18].

Flexible employment solutions in the IT sector

The IT industry is one of the leading sectors in terms of the number of job opportunities that can be classified as flexible. According to 2023 data from a report analysing the IT job market, as many as 59% of employees considered remote work to be the most desirable employment model. Hybrid work ranked second, with 32%, while office-based work was chosen by only 4% of respondents. The remaining 5% did not express a preference [4, p. 17].

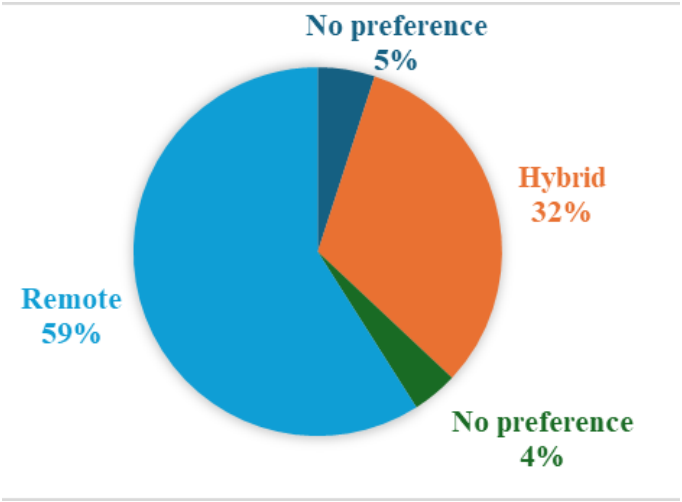


Figure 1. The most desired employment model in the IT sector
Source: own elaboration based on [4, p.17]

Based on the above research, we can observe that a significant majority of employees express a preference for working under flexible employment conditions. The fully remote work model, which does not require employees to be tied to a specific region, is the most sought-after option. The main factors contributing to this trend are the benefits offered by flexible forms of employment. In a 2020 report, employees were asked to identify the most important factors they consider when changing jobs (see Fig. 2). The most frequently chosen responses were opportunities for personal development, higher salaries, and job stability. Meanwhile, flexible working hours and remote work received 23% and 18% of the votes, respectively [6, p. 36].

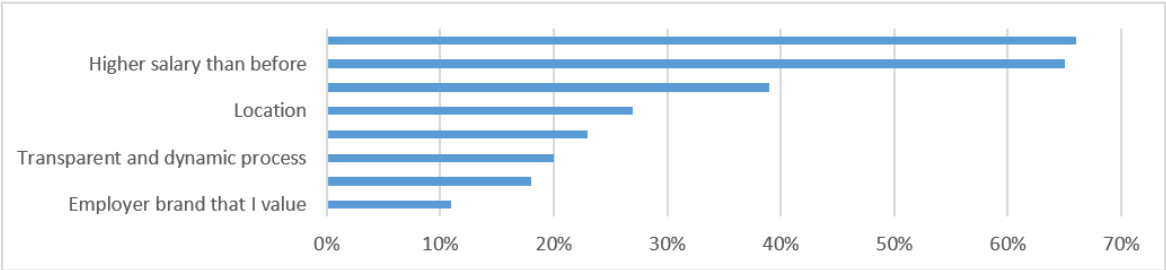


Figure 2. Key factors influencing job offer acceptance (top 8)
Source:[6, p.36]

Similar studies aimed at identifying the most attractive job features according to IT experts were conducted in 2023. Respondents could choose from various options, including the company's stable market position, an international work environment, a pool of paid leave days for B2B contracts, the ability to choose a preferred form of employment, skill and competency development, and flexible working hours.

The results showed that the benefits offered by flexible employment models are among the most important factors for the average IT sector employee (see Fig. 3). The ability to work from anywhere was chosen by 76% of respondents, ranking it as the most important factor. Flexible working hours ranked fifth in the report, with 56% of respondents selecting it, while the ability to choose a preferred form of employment

was significant for 48% of IT professionals, placing it in seventh position among all factors [4, p. 23].

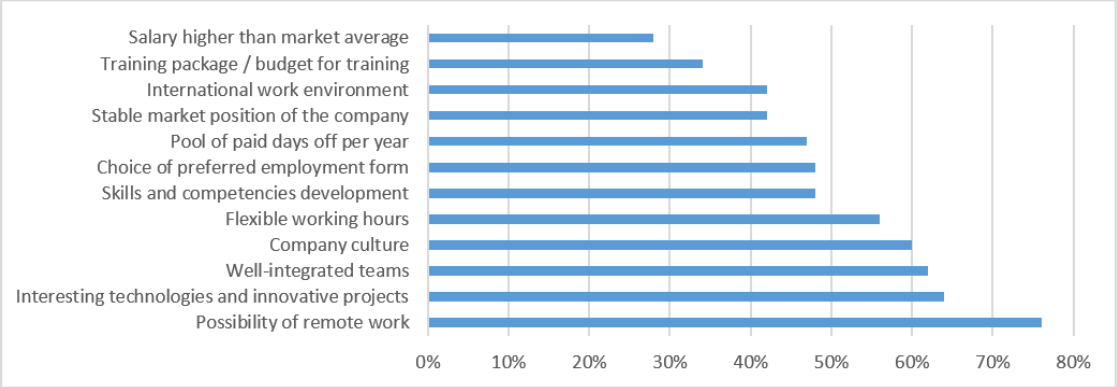


Figure 3. What makes your company an attractive employer for IT experts? (top 12)

Source: [4, p. 23]

This trend has been recognised by companies, which have adapted to market demands in line with employee expectations. In the third quarter of 2023, 68% of employment offers for IT specialists in Poland were for remote positions (see Fig. 4). During the global COVID-19 pandemic, in the third quarter of 2022, this figure reached a record 78%. Currently, analysts predict a downward trend in the number of remote job offers. However, the most recent quarterly result has remained unchanged compared to the previous one [8, p. 9-10].

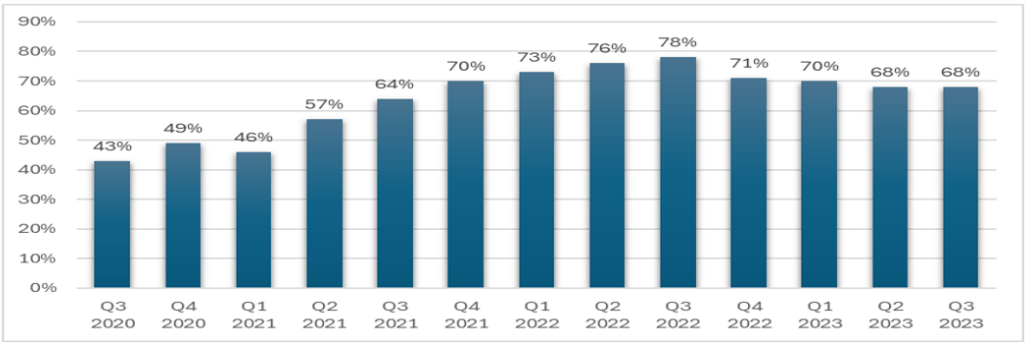


Figure 4. Share of remote job offers in IT employment forms (2020-2023)

Source: own elaboration based on [8, p. 9]

Benefits and Challenges of Using Flexible Forms of Employment in the IT Industry

The IT industry increasingly adopts flexible forms of employment, such as B2B contracts, which, due to tax advantages, can result in higher earnings for entrepreneurs. This is because they can deduct business-related expenses, such as equipment, vehicles, or office costs. However, B2B contractors must also handle their own tax settlements, pay insurance contributions, and manage accounting, responsibilities that, under a traditional employment contract, are handled by the employer.

Both employees and employers experience various benefits and risks associated with implementing flexible forms of employment. Table 2 presents examples of these advantages and challenges.

Table 2

Flexible forms of employment in the IT sector – benefits and challenges

Benefits	Challenges
Greater work flexibility	Lack of financial stability
Increased efficiency	No paid leave or sick pay
Ability to work from anywhere	Difficulty separating work from personal life
Access to the global job market	Challenges in building relationships with the team
Possibility to balance work and family life	Greater responsibility for administrative tasks

Source:[15, p.266-268]

The ability to hire employees from different regions of the world allows companies to access more highly qualified specialists, while also enabling employees to work remotely in a comfortable environment. Remote work from home significantly improves employee efficiency, as individuals feel more at ease in their own space and experience less pressure than they might in an office setting.

Research has shown that people working from home perform their tasks approximately 30% more efficiently than those working in a traditional office environment [16, p. 185; 7, p. 140]. Additionally, employees can decide when to start their work and how long to continue, allowing them to better adjust their work schedule to family obligations [9, p. 249]. Another advantage is the reduction of commuting costs, as employees no longer need to spend money on fuel or public transport. At the same time, employers save on office maintenance costs by allowing remote work. When these savings are taken into account, businesses retain more financial resources compared to traditional employment contracts. Moreover, remote employees have the opportunity to work for multiple employers simultaneously [12, p. 11], significantly increasing their overall income. However, one of the biggest challenges for individuals employed on B2B contracts is job instability and the lack of state-provided support during difficult times, such as the absence of paid leave [5, p. 69]. In larger teams, the lack of in-person interaction and varying working hours among team members can negatively affect collaborative work. Additionally, working from home can create the feeling of always being at work, making it difficult to separate personal and professional life, which may sometimes lead to burnout. To support parents and caregivers, the European Parliament and the Council adopted a directive on Work-Life Balance in 2019. This directive requires EU member states to implement new parental leave regulations by August 2022 [17].

The Work-Life Balance Directive is a response to societal changes in recent years and the increased need for better work-life balance. Its main objectives include:

— Encouraging a fairer division of caregiving responsibilities between men and women

— Increasing women's participation in the workforce

— Promoting greater use of family leave and flexible working arrangements by men

Article 9 of the directive highlights provisions such as reduced working hours, flexible schedules, and workplace adjustments for all working parents and caregivers of children up to the age of 8 [19, pp. 44-50]. The directive also aims to allow employees to take leave to care for relatives in need of support [18, pp. 26-30]

Summary

Flexible forms of employment in the IT industry have become an integral part of the modern labour market. They allow both the employer and employees more freedom and customization of working conditions, as remote work, any working hours as well as tax benefits positively affect both parties. However, the instability of work, the need for self-accounting and the problems of separating one's professional and private life can be a big problem for many people who, with all this in mind, do not opt for flexible forms of employment, so they remain employed under a contract of employment. It is impossible to determine unequivocally which form of employment will be the most advantageous, and the choice should be based on individual preferences.

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